

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 58072

MUNICIPALITY OF: Nakina Tp

ANALYSIS OF REVENUE FUND REVENUES

ANALYSIS OF REVENUE FUND REVENUES

Nakina Tp

1
3

		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	402,704	-	62,986	339,718
Direct water billings on ratepayers -- own municipality	2	117,196	-		117,196
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	102,920	-		102,920
-- other municipalities	5	-	-		-
Subtotal	6	622,820	-	62,986	559,834
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	4,021	-	-	4,021
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	9,141	-	-	9,141
Ontario Hydro	13	275	-	-	275
Liquor Control Board of Ontario	14	6,403	-	-	6,403
Other	15	15,130	-	-	15,130
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	34,970	-	-	34,970
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	522,211			522,211
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	36,000			36,000
Municipal Restructuring Fund	65	1,571			1,571
.....	61	-			-
Subtotal	69	559,782			559,782
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	55,414			55,414
Canada specific grants	30	28,491			28,491
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	61,874			61,874
Subtotal	33	145,779			145,779
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	28,128	-	-	28,128
Rents, concessions and franchises	36	85,012			85,012
Fines	37	-			-
Penalties and interest on taxes	38	27,344			27,344
Investment income - from own funds	39	-			-
- other	40	12,169			12,169
Donations	70	-			-
Sales of publications, equipment, etc	42	13,672			13,672
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	7,376			7,376
--	46	586,039			586,039
--	47	945	945		
--	48	71,116	71,116		
Subtotal	50	831,801	-	-	831,801

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Nakina Tp

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Nakina Tp

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	30,167	24,263	-	3,160	2,744
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	1,954	1,887	-	67	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	32,121	26,150	-	3,227	2,744
Subtotal Commercial		14,919	11,838	-	3,081	-
Subtotal Industrial		6,114	4,851	-	1,263	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		9,832	7,941	-	1,891	-
Subtotal levied by tax rate		62,986	50,780	-	9,462	2,744
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		62,986	50,780	-	9,462	2,744

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Nakina Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	5,239	3,628	-	6,266
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	560	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	24,839
--	14	-	-	-	-
Subtotal	15	560	-	-	24,839
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	529
--	29	-	-	-	-
Subtotal	30	-	-	-	529
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	34,369	-	-	-
Assitance to Children	33	-	1,374	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	34,369	1,374	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	3,377	-	-	21,679
Libraries	38	11,869	-	-	5,222
Other Cultural	39	-	-	-	679
Subtotal	40	15,246	-	-	27,580
Planning and Development					
Planning and Development	41	-	-	-	2,660
Commercial and Industrial	42	-	23,489	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	23,489	-	2,660
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	55,414	28,491	-	61,874

		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	167,128	-	255,952	13,343	-	-	436,423
Protection to Persons and Property								
Fire	2	5,610	-	12,552	34,531	-	-	52,693
Police	3	-	-	76,409	-	-	-	76,409
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	3,316	-	78	-	-	-	3,394
Emergency measures	6	-	-	-	-	419	-	419
Subtotal	7	8,926	-	89,039	34,531	419	-	132,915
Transportation services								
Roadways	8	78,379	-	75,423	6,957	-	-	160,759
Winter Control	9	-	-	586	-	-	-	586
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	10,003	-	-	-	10,003
Air Transportation	13	48,159	-	564,458	784	-	-	613,401
--	14	-	-	-	-	-	-	-
Subtotal	15	126,538	-	650,470	7,741	-	-	784,749
Environmental services								
Sanitary Sewer System	16	-	-	109,212	15,482	-	-	124,694
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	124,205	15,482	-	-	139,687
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	5,598	-	-	-	-	-	5,598
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	5,598	-	233,417	30,964	-	-	269,979
Health Services								
Public Health Services	24	-	-	8,910	-	8,673	-	17,583
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	17,285	-	-	-	17,285
Cemeteries	28	-	-	113	-	-	-	113
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	26,308	-	8,673	-	34,981
Social and Family Services								
General Assistance	31	-	-	37,430	-	-	-	37,430
Assistance to Aged Persons	32	37,164	-	-	-	6,000	-	43,164
Assitance to Children	33	1,376	-	-	-	-	-	1,376
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	38,540	-	37,430	-	6,000	-	81,970
Social Housing	90	-	-	13,297	-	-	-	13,297
Recreation and Cultural Services								
Parks and Recreation	37	65,903	-	79,773	21,550	-	-	167,226
Libraries	38	16,772	-	21,078	1,958	-	-	39,808
Other Cultural	39	-	-	15,780	-	-	-	15,780
Subtotal	40	82,675	-	116,631	23,508	-	-	222,814
Planning and Development								
Planning and Development	41	-	-	-	45,000	-	-	45,000
Commercial and Industrial	42	23,477	-	52,906	361	-	-	76,744
Residential Development	43	-	-	1,315	28,831	-	-	30,146
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	23,477	-	54,221	74,192	-	-	151,890
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	452,882	-	1,476,765	184,279	15,092	-	2,129,018

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Nakina Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1 -	211,544
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	98,621
Reserves and Reserve Funds	3	-
Subtotal	4	98,621
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	98,897
Canada	21	25,942
Other Municipalities	22	-
Subtotal	23	124,839
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	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	223,460
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	283,548
Subtotal	36	283,548
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	148,993
Total Applications	42	432,541
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43 -	2,463
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	2,463
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 -	2,463
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Nakina Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,200	-	-	5,885
Protection to Persons and Property					
Fire	2	-	-	-	3,532
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,532
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	3,957
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	25,942	-	55,373
--	14	-	-	-	-
Subtotal	15	-	25,942	-	59,330
Environmental services					
Sanitary Sewer System	16	-	-	-	15,482
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	15,482
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	30,964
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	94,497	-	-	116,046
Libraries	38	-	-	-	1,844
Other Cultural	39	-	-	-	34,555
Subtotal	40	94,497	-	-	152,445
Planning and Development					
Planning and Development	41	2,200	-	-	2,561
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	28,831
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	2,200	-	-	31,392
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	98,897	25,942	-	283,548

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Nakina Tp

7
11

		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	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
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	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
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	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Nakina Tp

		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	-
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	-
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: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	-
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		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 U.S. dollars		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - 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	-
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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Nakina Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

6. Ontario Clean Water Agency 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. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	-	-		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
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
		\$	\$	\$	\$
2000	61	-	-	-	-
2001	62	-	-	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004		-	-	-	-
2005 - 2009	65	-	-	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	-			
2002	74	-			
2003	75	-			
2004	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

Nakina Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	42,839	7,941	-	50,780	50,780	-	-	50,780	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	-	-	-	-	-	-	-	-	
	--	65	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	--	93	-	7,571	1,891	-	9,462	9,462	-	-	9,462	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	2,744	-	-	2,744	2,744	-	-	2,744	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	53,154	9,832	-	62,986	62,986	-	-	62,986	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Nakina Tp

10
15

		1	\$
Balance at the beginning of the year	1	817,712	
Revenues			
Contributions from revenue fund	2	85,658	
Contributions from capital fund	3	148,993	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	9,186	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	243,837	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	631,859	
Reserve Funds	24	429,691	
Total	25	1,061,550	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	100,000	
Contingencies	27	238,610	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	25,000	
- roads	35	33,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	50,000	
- library	65	-	
- other cultural	66	21,503	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	25,000	
- other and unspecified	42	146,924	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	101,508	
--	53	182,182	
--	54	137,823	
Obligatory reserve funds:			
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	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,061,550	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nakina Tp

11
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	240,493	250
Accounts receivable			
Canada	2	17,730	
Ontario	3	137,415	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	87,686	receivable for
Other (including unorganized areas)	8	65,238	business taxes
Taxes receivable			
Current year's levies	9	127,568	
Previous year's levies	10	50,729	-
Prior year's levies	11	167,564	-
Penalties and interest	12	75,143	-
Less allowance for uncollectables (negative)	13	- 176,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	439,963	
Other current assets	18	25,717	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	1,259,246	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nakina Tp

For the year ended December 31, 1999.

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	22,545		
Trade accounts payable	31	157,326		
Other	32	-		
Other current liabilities	33	9,325		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- 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	1,061,550		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,037		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	2,463		
Total	59	1,259,246		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		3
Health Services	7		1
Homes for the Aged	8		1
Other Social Services	9		-
Parks and Recreation	10		1
Libraries	11		1
Planning	12		-
Total	13		10

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1		2	
		\$		\$	
Wages and salaries	14	350,970		83,604	
Employee benefits	15	71,296		4,285	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		266,244
Previous years' tax	17		94,324
Penalties and interest	18		32,385
Subtotal	19		392,953
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		-
- recoverable from upper tier	90		-
- recoverable from school boards	91		-
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		392,953
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 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,531
Due date of last installment (YYYYMMDD)	33		19,990,630
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,991,029
Due date of last installment (YYYYMMDD)	36		19,991,130
			\$
Supplementary taxes levied with 2000 due date	37		-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	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					
in 2000	58	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	-		-	
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	225	107,770	9,426	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	218	92,650	10,270	
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, 1998		67	-	-	-	
Approved in 1999		68	-	-	-	
Financed in 1999		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded				85	-	
Construction contracts awarded at \$100,000 or greater				86	-	

ANALYSIS OF USER FEES

Municipality

Nakina Tp

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	13	1	5	35	9,152	Per Day
	13	2	5	200	4,015	Per Month
	37	3	5	8	10,418	Per Day
	37	4	30	150	6,934	Per Day
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			30,519	
All other user fees		22			31,355	
	Total	23			61,874	