

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 58044**

**MUNICIPALITY OF: Nipigon Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## Nipigon 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	2,038,628	-	630,530	1,408,098
Direct water billings on ratepayers -- own municipality	2	181,274	-		181,274
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,219,902	-	630,530	1,589,372
PAYMENTS IN LIEU OF TAXATION					
Canada	7	7,081	-	-	7,081
Canada Enterprises	8	4,903	-	4,903	-
Ontario					
The Municipal Tax Assistance Act	9	74,732	-		74,732
The Municipal Act, section 157	10	2,475	-		2,475
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	17,685	-	-	17,685
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	106,876	-	4,903	101,973
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	532,597			532,597
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	67,000			67,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	599,597			599,597
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	404,646			404,646
Canada specific grants	30	15,475			15,475
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	216,317			216,317
Subtotal	33	636,438			636,438
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	22,468	-	-	22,468
Rents, concessions and franchises	36	-			-
Fines	37	1,283			1,283
Penalties and interest on taxes	38	33,445			33,445
Investment income - from own funds	39	9,301			9,301
- other	40	-			-
Donations	70	1,651			1,651
Sales of publications, equipment, etc	42	1,278			1,278
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	19,128	19,128		
--	46	-	-		
--	47	21,155	21,155		
--	48	-	-		
Subtotal	50	109,709	-	-	109,709







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Nipigon Tp

2LT - UP  
42

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

Nipigon Tp
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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
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	250,796	176,378	1,184	72,082	1,152
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	1,068	534	107	427	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	-	-	-	-	-
Managed Forest		0.103500	47	47	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	251,911	176,959	1,291	72,509	1,152
Subtotal Commercial			283,546	200,609	10,539	56,023	16,375
Subtotal Industrial			46,530	32,920	1,729	9,194	2,687
Pipeline		-	43,666	30,894	1,623	8,627	2,522
Other		-	-	-	-	-	-
Supplementary Taxes			47	47	-	-	-
Subtotal levied by tax rate			625,700	441,429	15,182	146,353	22,736
Railway rights-of-way			4,830	3,417	180	954	279
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			4,830	3,417	180	954	279
Total school board purposes			630,530	444,846	15,362	147,307	23,015

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	-	-	-	67,905
Protection to Persons and Property					
Fire	2	-	-	-	17,080
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	17,080
Transportation services					
Roadways	8	3,510	-	-	2,643
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	6,937
Subtotal	15	3,510	-	-	9,580
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	100
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,139
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	2,239
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,615
--	29	-	-	-	-
Subtotal	30	-	-	-	10,615
Social and Family Services					
General Assistance	31	384,686	-	-	2,971
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	384,686	-	-	2,971
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,877	-	-	92,115
Libraries	38	5,075	169	-	3,677
Other Cultural	39	-	-	-	-
Subtotal	40	10,952	169	-	95,792
Planning and Development					
Planning and Development	41	-	-	-	985
Commercial and Industrial	42	5,498	15,306	-	9,150
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,498	15,306	-	10,135
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	404,646	15,475	-	216,317



		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	188,881	-	120,137	67,236	-	-	376,254
Protection to Persons and Property								
Fire	2	31,756	-	43,449	22,585	-	-	97,790
Police	3	-	-	-	-	377,665	-	377,665
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	35,070	-	9,078	-	-	-	44,148
Emergency measures	6	-	-	-	-	1,695	-	1,695
Subtotal	7	66,826	-	52,527	22,585	379,360	-	521,298
Transportation services								
Roadways	8	239,960	-	75,417	65,544	-	-	380,921
Winter Control	9	46,958	-	39,265	-	-	-	86,223
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	33,338	-	-	-	33,338
Air Transportation	13	-	-	-	-	-	-	-
--	14	7,074	-	22,573	-	-	-	29,647
Subtotal	15	293,992	-	170,593	65,544	-	-	530,129
Environmental services								
Sanitary Sewer System	16	46,524	-	25,493	5,636	-	-	77,653
Storm Sewer System	17	1,366	-	184	-	-	-	1,550
Waterworks System	18	72,735	-	30,378	98,254	-	-	201,367
Garbage Collection	19	46,568	-	9,896	-	-	-	56,464
Garbage Disposal	20	15,226	-	26,355	-	-	-	41,581
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	182,419	-	92,306	103,890	-	-	378,615
Health Services								
Public Health Services	24	154	-	829	-	33,071	-	34,054
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	28,277	-	-	-	28,277
Cemeteries	28	20,001	-	3,785	-	-	-	23,786
--	29	-	-	-	-	-	-	-
Subtotal	30	20,155	-	32,891	-	33,071	-	86,117
Social and Family Services								
General Assistance	31	22,131	-	479,239	-	-	-	501,370
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	22,131	-	479,239	-	-	-	501,370
Social Housing	90	-	-	99,253	-	-	-	99,253
Recreation and Cultural Services								
Parks and Recreation	37	246,003	76,325	103,046	6,709	-	-	432,083
Libraries	38	37,144	-	15,971	-	5	-	53,120
Other Cultural	39	116	-	1,865	-	-	-	1,981
Subtotal	40	283,263	76,325	120,882	6,709	5	-	487,184
Planning and Development								
Planning and Development	41	13,098	-	1,878	-	-	-	14,976
Commercial and Industrial	42	34,346	-	23,740	28,664	-	-	86,750
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	47,444	-	25,618	28,664	-	-	101,726
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,105,111	76,325	1,193,446	294,628	412,436	-	3,081,946

1999 FINANCIAL INFORMATION RETURN				
		Municipality		
ANALYSIS OF CAPITAL OPERATION		Nipigon Tp		59
For the year ended December 31, 1999.				
			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year		1	-	
Source of Financing				
Contributions from Own Funds				
Revenue Fund		2	139,323	
Reserves and Reserve Funds		3	87,379	
Subtotal		4	226,702	
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	159,390	
Canada		21	-	
Other Municipalities		22	-	
Subtotal		23	159,390	
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	11,755	
--		30	-	
--		31	-	
Subtotal		32	11,755	
Total Sources of Financing		33	397,847	
Applications				
Own Expenditures				
Short Term Interest Costs		34	-	
Other		35	397,847	
Subtotal		36	397,847	
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	397,847	
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	-	
			-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Nipigon Tp
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10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,000	-	-	37,836
Protection to Persons and Property					
Fire	2	40,000	-	-	121,585
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	40,000	-	-	121,585
Transportation services					
Roadways	8	-	-	-	61,991
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	61,991
Environmental services					
Sanitary Sewer System	16	-	-	-	5,769
Storm Sewer System	17	-	-	-	-
Waterworks System	18	21,121	-	-	24,674
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	5,636
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,121	-	-	36,079
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	41,048	-	-	55,375
Libraries	38	1,341	-	-	1,452
Other Cultural	39	315	-	-	-
Subtotal	40	42,704	-	-	56,827
Planning and Development					
Planning and Development	41	49,565	-	-	83,529
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	49,565	-	-	83,529
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	159,390	-	-	397,847

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Nipigon Tp
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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	440,000	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	440,000	
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

Nipigon Tp
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12

		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	440,000	
Subtotal	4	440,000	
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	440,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	440,000	
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	101,407	
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	101,407	

1999 FINANCIAL INFORMATION RETURN

Municipality

Nipigon Tp
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ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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## 1999 FINANCIAL INFORMATION RETURN

Municipality

## Nipigon Tp

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1999.*

[illegible]

1999 FINANCIAL INFORMATION RETURN

Municipality

Nipigon 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	-	448,268	47	-	448,315	444,846	3,469	-	448,315
	--	63	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	15,544	-	-	15,544	15,362	182	-	15,544	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	148,276	-	-	148,276	147,307	969	-	148,276	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	23,298	-	-	23,298	23,015	283	-	23,298	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	635,386	47	-	635,433	630,530	4,903	-	635,433	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Nipigon Tp

10  
15

		1	\$
Balance at the beginning of the year	1	866,043	
Revenues			
Contributions from revenue fund	2	155,305	
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	23,623	
- other	6	-	
--	9	9,403	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	188,331	
Expenditures			
Transferred to capital fund	14	87,379	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	393	
--	20	-	
--	21	-	
Total expenditure	22	87,772	
Balance at the end of the year for:			
Reserves	23	263,800	
Reserve Funds	24	702,802	
Total	25	966,602	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	223,800	
Contingencies	27	-	
Ontario Clean Water Agency 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	64,010	
- roads	35	27,922	
- sanitary and storm sewers	36	37,752	
- parks and recreation	64	3,408	
- library	65	15,132	
- other cultural	66	181,007	
- water	38	334,077	
- transit	39	-	
- housing	40	-	
- industrial development	41	1,179	
- other and unspecified	42	38,315	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
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	966,602	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Nipigon Tp
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	854,083	-
Accounts receivable			
Canada	2	13,261	
Ontario	3	162,439	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	1,525	portion of taxes
Waterworks	7	1,178	receivable for
Other (including unorganized areas)	8	78,753	business taxes
Taxes receivable			
Current year's levies	9	272,867	
Previous year's levies	10	117,392	-
Prior year's levies	11	59,871	-
Penalties and interest	12	28,530	-
Less allowance for uncollectables (negative)	13	- 50,500	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	18,410	portion of line 20
Capital outlay to be recovered in future years	19	440,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	1,997,809	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1999.

Nipigon Tp
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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	380,387		
Other	32	70		
Other current liabilities	33	32,073		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	440,000		
- 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	966,602		
Accumulated net revenue (deficit)				
General revenue	42	118,599		
Special charges and special areas (specify)				
--	43	12,990		
--	44	26,510		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	5,002		
Libraries	49	10,002		
Cemetaries	50	5,574		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,997,809		

## Municipality

## Nipigon Tp

*For the year ended December 31, 1999.*

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		1		
1. Number of continuous full time employees as at December 31				
Administration	1	2		
Non-line Department Support Staff	2	-		
Fire	3	-		
Police	4	-		
Transit	5	-		
Public Works	6	-		
Health Services	7	-		
Homes for the Aged	8	8		
Other Social Services	9	1		
Parks and Recreation	10	4		
Libraries	11	1		
Planning	12	-		
Total	13	16		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	574,810	
Wages and salaries			221,140	
Employee benefits		15	300,836	
			30,554	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	1,759,738		
Previous years' tax	17	199,052		
Penalties and interest	18	32,080		
Subtotal	19	1,990,870		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	4,272		
- recoverable from upper tier	90	-		
- recoverable from school boards	91	2,677		
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	-		
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	1,997,819		
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	19,990,430		
Due date of last installment (YYYYMMDD)	33	19,990,531		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,991,230		
Due date of last installment (YYYYMMDD)	36	19,991,130		
		\$		
Supplementary taxes levied with 2000 due date	37	-		
		1		
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				
in 2000	58	200,000	-	-
in 2001	59	200,000	-	-
in 2002	60	100,000	-	-
in 2003	61	100,000	-	-
in 2004	62	200,000	-	-
Total	63	800,000	-	-

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	693	130,159	51,115
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	-	-	-
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	-	678	

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	-	1,000,000	-
Approved in 1999	68	-	-	-
Financed in 1999	69	-	-	-
No long term financing necessary	70	-	-	-
Approved but not financed as at December 31, 1999	71	-	1,000,000	-
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	3,100,000	3,150,000	3,200,000	3,200,000	3,300,000

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

Nipigon Tp
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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
	1	Year		10,000	10,000	0
	2	Metre	12	16	6,936	0
	3	Gallon	1	1	8,909	0
	4	Each	60	360	6,530	0
	5	Day	6	184	20,787	0
	6	Hour			39,645	0
	7	Each			9,152	0
	8	Month		650	7,150	0
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			109,109	
All other user fees		22			107,208	
	Total	23			216,317	