

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF MUNICIPAL AFFAIRS

FINANCIAL INFORMATION RETURN

Municipal Unit	Municipality
Reporting Fiscal Year	20XX-YY
Submission Date	
Contact	
Phone Number	
Email Address	
Title / Position	

<u>CERTIFICATION BY MUNICIPALITY</u>	
<p>I, _____, Treasurer of the Municipality do certify that this Financial Information Return has been prepared in accordance with the Financial Reporting and Accounting Manual and is consistent with the audited financial statements of Municipality for the 20XX-YY fiscal year that was approved by Council on _____.</p>	
Treasurer	Financial Statements Approval Date

Financial Information Return
Reporting Entities
Municipality

NOTE: It is recommended that this schedule be complete first as the rest of FIR depends on it.

	Line Number	Yes / No
General Operating	RE9111	Yes
General Capital	RE9113	Yes
General Operating Reserve	RE9115	Yes
General Capital Reserve	RE9117	Yes
Water Utility Operating	RE9121	Yes
Water Utility Capital	RE9123	Yes
Water Reserve	RE9125	Yes
Electric Utility Operating	RE9131	Yes
Electric Utility Capital	RE9133	Yes
Electric Reserve	RE9135	Yes
Other Entities	RE9141	Yes
Government Business Enterprises	RE9151	Yes

List of Entities Consolidated into the Financial Statements Line by Line:

Column A	Column B	Column C
Name	Line Number	% of ownership
Municipal Entity 1	RE9171	

List of Government Business Enterprises (GBE) Consolidated on a Modified Equity Basis:

Column A	Column B	Column C
Name	Line Number	Main Activities
GBE 1	RE9181	

Financial Information Return
Long-term Debt Schedule
Municipality

Long-term Debt (LTD) Schedule includes debentures and term loans from sources outside of the Municipality such as the NS Department of Finance and Treasury Board, Canada Mortgage and Housing Corporation, Federation of Canadian Municipalities Green Fund, and other financial institutions. Amounts on this schedule are automatically carried forward from the Municipal Debt (MD) Schedule and other schedules depend on this schedule. Please complete the MD Schedule to accurately report long-term debt data by category and also by purpose. Note: Short-term/ temporary financing from financial institutions and internal loans are not included in this schedule.

Category	Line Number	Column A Purpose (Operating vs. Capital)	Column B Balance as at March 31, 20XX	Column C Principal Pmt. (Repaid)	Column D Balloon Payment	Column E New Issued	Column F Balance as at March 31, 20YY	Column G Interest	Column H Source (ex. Federal, Provincial, Other institutions)
General Government Services	LTD5401						-		
Protective Services	LTD5405						-		
Transportation Services	LTD5409						-		
Environmental Health Services	LTD5413						-		
Public Health Services	LTD5417						-		
Environmental Development Services	LTD5421						-		
Recreation and Cultural Services	LTD5425						-		
Total General Fund	LTD5429		-	-	-	-	-	-	
Water Utility	LTD5439						-		
Electric Utility	LTD5449						-		
Municipal Entity 1	LTD5459						-		
Total	LTD5470		-	-	-	-	-	-	

Long-term debt by source

Federal government (i.e. CMHC, etc.)	LTD5480
Provincial government (i.e. MFC)	LTD5485
Other institutions (i.e. FCM green fund, RBC, Credit Union, etc.)	LTD5490

	20XX-YY	20WW-XX
	-	-
	-	-
	-	-

Financial Information Return
Municipal Debt Schedule
Municipality

Total Municipal debt consists of long term borrowing from lenders such as Nova Scotia Department of Finance and Treasury Board (Formerly Municipal Finance Corporation) and local banking institutions, as well as short term (bridge) financing and open lines of credit. Internal loans are not recorded on this schedule. Please note that information on this schedule will be used to support financial analysis on borrowing requests to the Minister of Municipal Affairs.

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
Debenture Number	Issue Date	Maturity Date	Category	Purpose (Operating vs. Capital)	Source (e.g. Federal, Provincial, Other institutions)	Balance as at March 31, 20XX	Principal Payment	Balloon Payment	New Issued	Balance as at March 31, 20YY	Annual Interest	Refinance (Yes or No)	Refinance Plan
Long Term Borrowing													
										-			
										-			
Total Long Term Borrowing						-	-	-	-	-	-		
Short Term Borrowing													
										-			
										-			
Total Short Term Borrowing						-	-	-	-	-	-		
Open Lines of Credit													
										-			
										-			
Total Open Lines of Credit						-	-	-	-	-	-		
Total						-	-	-	-	-	-		

Financial Information Return
 Asset Retirement Obligations
 Municipality

Application Type **Modified Retroactive Application**

Asset Retirement Obligations (ARO) are recorded per PS 3280 Requirements for capital assets with legal retirement obligations.

Asset Retirement Obligation Asset		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
Line Number		COST				ACCUMULATED AMORTIZATION					
		20XX-YY ARO Assets - Opening Balance	Increase of ARO Asset during the year	ARO Disposals During the Year (negative)	Increase (decrease) due to change in Estimate of Asset	20XX-YY ARO Assets - Ending Balance	20XX-YY Opening ARO Amortization Balance	Annual Amortization	Adjustments/ Disposals	20XX-YY Closing Amortization Balance	20XX-YY ARO Net Book Value
General Government Services	ARO6110					-				-	-
Protective Services	ARO6120					-				-	-
Transportation Services	ARO6130					-				-	-
Environmental Health Services	ARO6140					-				-	-
Public Health Services	ARO6150					-				-	-
Environmental Development Services	ARO6160					-				-	-
Recreation and Cultural Services	ARO6170					-				-	-
General Capital Fund Assets	ARO6190	-	-	-	-	-	-	-	-	-	-
Water Utility (incl. WIP)	ARO6290					-				-	-
Electric Utility (incl. WIP)	ARO6390					-				-	-
Municipal Entity 1 (incl. WIP)	ARO6490					-				-	-
Total Asset Retirement Obligations	ARO6990	-	-	-	-	-	-	-	-	-	-

Asset Retirement Obligation Liability		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line Number		20XX-YY ARO Liabilities - Opening Balance	Increase of ARO Liability during the year	Transfer of Solid Waste Landfill Liability	Liability Settled During the Year (negative)	Increase (Decrease) due to Change in Estimate of Liability	20XX-YY ARO Liability Accretion Expense	20XX-YY ARO Liability Ending Balance
General Government Services	ARO5510							-
Protective Services	ARO5520							-
Transportation Services	ARO5530							-
Environmental Health Services	ARO5540							-
Public Health Services	ARO5550							-
Environmental Development Services	ARO5560							-
Recreation and Cultural Services	ARO5570							-
General Capital Fund Liabilities	ARO5590	-	-	-	-	-	-	-
Water Utility (incl. WIP)	ARO5690							-
Electric Utility (incl. WIP)	ARO5790							-
Municipal Entity 1 (incl. WIP)	ARO5890							-
Total Asset Retirement Obligations	ARO5990	-	-	-	-	-	-	-

Financial Information Return
Tangible Capital Assets and Amortization Schedule
Municipality

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the assets. In addition, consideration is required for Asset Retirement Obligations ("ARO"). ARO refers to the legal or contractual obligation associated with the eventual retirement, removal or disposal of a tangible capital asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life prescribed in the Financial Reporting and Accounting Manual.

Tangible Capital Assets Table

Line Number	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L										
													COST					ACCUMULATED AMORTIZATION				
													20XX-YY Opening Cost Balance	Restated Opening Cost Balance	Additions	Disposals / Write-Downs (negative)	20XX-YY Closing Cost Balance	20XX-YY Opening Amortization Balance	Restated Opening Amortization Balance	Annual Amortization	Adjustments/ Disposals	20XX-YY Closing Amortization Balance
General Capital Fund Assets	TCA6011				-					-	-											
Asset Under Construction (WIP)	TCA6111				-					-	-											
Total General Capital Fund	TCA6199	-		-	-	-		-	-	-	-	-										
Water Utility (incl. WIP)	TCA6299				-					-	-											
Electric Utility (incl. WIP)	TCA6399				-					-	-											
Municipal Entity 1 (incl. WIP)	TCA6491				-					-	-											
Total	TCA6499	-		-	-	-		-	-	-	-	-										

The amortization schedule outlines the allocation of the cost of an asset over its useful life. The cost is spread over the useful life of

Amortization Table

Line Number	Column A	Column B	Column C	Column D
General Government Services	TCA6511			-
Protective Services	TCA6521			-
Transportation Services	TCA6531			-
Environmental Health Services	TCA6541			-
Public Health Services	TCA6551			-
Environmental Development Services	TCA6561			-
Recreation and Cultural Services	TCA6571			-
Total General Capital Fund	TCA6599	-	-	-
Water Utility (incl. WIP)	TCA6611	-		-
Electric Utility (incl. WIP)	TCA6621	-		-
Municipal Entity 1 (incl. WIP)	TCA6631	-		-
Total	TCA6699	-	-	-

Total General Capital Fund from TCA schedule above	TCA9901	-
Unreconciled Difference	TCA9903	-

**Financial Information Return
Taxes and Sewer Receivable Schedule
Municipality**

Please provide amounts for the following line items.

		20XX-YY	20WW-XX
Taxes and sewer rates receivable write-offs	TR4265		
Reduced taxes	TR4268		

A brief explanation is required if the % change is greater than 10% for TR4269 and TR4281.

		20XX-YY	20WW-XX	% change
Taxes and sewer rates receivable (excluding interest)	TR4269			
Interest on taxes and sewer rates receivable	TR4271			
Valuation allowance for uncollectible taxes and sewer rates	TR4281			
Taxes and sewer rates receivable net of valuation allowance	TR4289	-	-	
Valuation allowance as a % of taxes and sewer rates receivable	TR4299	0%	0%	

Responses are required for the following questions:

		20XX-YY	20WW-XX
1) How often does your municipality conduct tax sales? Annually, quarterly, monthly or infrequently	TR4301		
2) When did the most recent tax sale take place? Pleaser provide the year and the month.	TR4305		

**Financial Information Return
Consolidated Schedule of Revenues
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
REVENUE		
PROPERTY TAXES AND PAYMENTS IN LIEU OF TAXES		
Assessable property		
Residential	CR1009	
Commercial		
Commercial property	CR1011	
Seasonal property	CR1015	
Forest property tax (50,000 acres or more)	CR1021	
	CR1029	-
Resource		
Taxable assessments	CR1031	
Forest property tax (less than 50,000 acres)	CR1035	
	CR1049	-
Other assessable property taxes		
Recreation property tax	CR1051	
Wind farm payment from Province of NS	CR1055	
Farm property acreage payment from Province of NS	CR1061	
Conservation payment from Province of NS	CR1065	
	CR1069	-
Special tax agreements		
Bell Aliant - based on revenues	CR1071	
Wind farm taxes from developers	CR1081	
Other special tax agreements or legislation	CR1085	
	CR1089	-
Subtotal Assessable property	CR1099	-
Other rates, charges, and assessments		
Area rates, uniform charges, and special assessments	CR1111	
Sewer rates/ charges	CR1151	
Taxes and rates collected for other Governments/ Agencies	CR1161	
Less: Transmission of taxes and rates collected for other Gov'ts/Agencies	CR1167	
	CR1169	-
Other taxes		
Deed transfer tax	CR1171	
Other	CR1175	
	CR1179	-

**Financial Information Return
Consolidated Schedule of Revenues
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
Expenditures as a reduction of tax revenue		
Appropriations to regional school board		
Transfer to correctional services		
Deficit of Regional Housing Authority		
CR1181		
CR1183		
CR1185		
CR1189	-	-
NET PROPERTY TAXES AND PAYMENTS IN LIEU OF TAXES		
CR1199	-	-
GRANTS IN LIEU OF TAXES		
Federal government and federal government agencies		
Provincial government and agencies		
PILT payment		
Fire protection		
Other		
CR1219		
CR1221		
CR1225		
CR1231		
CR1239	-	-
TOTAL GRANTS IN LIEU OF TAXES		
CR1299	-	-
SERVICES PROVIDED TO OTHER GOVERNMENTS		
Federal government		
Provincial government		
Other local governments		
CR1319		
CR1329		
CR1389		
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		
CR1399	-	-
SALES OF SERVICES		
General government services		
Protective services		
Transportation services - Transit		
Transportation services - Other		
Environmental health services		
Public health services		
Environmental development services		
Recreation and cultural services		
Other services		
CR1419		
CR1429		
CR1431		
CR1438		
CR1449		
CR1459		
CR1469		
CR1479		
CR1498		
TOTAL SALES OF SERVICES		
CR1499	-	-

**Financial Information Return
Consolidated Schedule of Revenues
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
OTHER REVENUE FROM OWN SOURCES		
Licenses and permits		
Fines		
Rentals		
Concessions and franchises		
Return on investments		
Penalties and interest on taxes		
Wind power revenue		
Solar power revenue		
Miscellaneous		
TOTAL OTHER REVENUE FROM OWN SOURCES	CR1599 -	-
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Municipal Grants Act - Municipal Financial Capacity & Town Foundation		
NSPI - Grant in lieu of taxes		
NSPI - HST Offset		
Federal government and federal government agencies		
Provincial government and provincial government agencies		
Other		
TOTAL UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	CR1699 -	-
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Gas tax revenues		
Federal government and federal government agencies		
Provincial government and provincial agencies		
Other local governments		
TOTAL CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	CR1799 -	-
Net Income from Government Business Enterprises		
Water Fund Revenues		
Electric Fund Revenues		
TOTAL REVENUE	CR1999 -	-

**Financial Information Return
Consolidated Schedule of Expenses
Municipality**

		Column A	Column B
	Line Number	20XX-YY	20WW-XX
EXPENSES			
GENERAL GOVERNMENT SERVICES			
Legislative			
Mayor/ Warden			
Remuneration	CE2011		
Expenses	CE2021		
Council			
Remuneration	CE2031		
Expenses	CE2041		
Other legislative services	CE2098		
	CE2099	-	-
General administration			
General administrative and financial management services	CE2101		
Taxation			
Tax rebates or cancellations (MGA)	CE2141		
Transfer for assessment services	CE2145		
Other taxation	CE2148		
	CE2149	-	-
Valuation Allowances	CE2159		
Interest on long-term debt	CE2169	-	
Short-term interest and other debt charges	CE2179		
Amortization, gain / loss, writedowns and accretion expense	CE2189	-	
Other general government services	CE2198	-	
TOTAL GENERAL GOVERNMENT SERVICES	CE2199	-	-
PROTECTIVE SERVICES			
Police protection	CE2219		
Fire protection			
Water supply and hydrants	CE2221		
Other fire protection	CE2228		
	CE2229	-	-
Interest on long-term debt	CE2269	-	
Short-term interest and other debt charges	CE2279		
Amortization, gain / loss, writedowns and accretion expense	CE2289	-	
Other protective services	CE2298		
TOTAL PROTECTIVE SERVICES	CE2299	-	-

**Financial Information Return
Consolidated Schedule of Expenses
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
TRANSPORTATION SERVICES		
Common services		
Road transport		
Air transport		
Water transport		
Public transit		
Interest on long-term debt	-	
Short-term interest and other debt charges		
Amortization, gain / loss, writedowns and accretion expense	-	
Other transportation services		
TOTAL TRANSPORTATION SERVICES	-	-
ENVIRONMENTAL HEALTH SERVICES		
Sewage collection and disposal		
Garbage and waste collection and disposal		
Municipal landfills		
Transfer to the capital reserve for landfill closure/ post-closure costs		
Other current expenditures for landfill costs		
CE2439	-	-
Interest on long-term debt	-	
Short-term interest and other debt charges		
Amortization, gain / loss, writedowns and accretion expense	-	
Other environmental health services		
TOTAL ENVIRONMENTAL HEALTH SERVICES	-	-
PUBLIC HEALTH SERVICES		
Public Health		
Interest on long-term debt	-	
Short-term interest and other debt charges		
Amortization, gain / loss, writedowns and accretion expense	-	
Other public health services		
TOTAL PUBLIC HEALTH SERVICES	-	-

**Financial Information Return
Consolidated Schedule of Expenses
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
ENVIRONMENTAL DEVELOPMENT SERVICES		
Environmental planning and zoning		
Community development		
Wind power operating costs		
Solar power operating costs		
Interest on long-term debt	-	
Short-term interest and other debt charges		
Amortization, gain / loss, writedowns and accretion expense	-	
Other environmental development services		
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	CE2699 -	-
RECREATION AND CULTURAL SERVICES		
Recreation facilities		
Cultural buildings and facilities		
Transfers to regional library		
Other transfers to libraries		
Interest on long-term debt	-	
Short-term interest and other debt charges		
Amortization, gain / loss, writedowns and accretion expense	-	
Other recreation and cultural services		
TOTAL RECREATION AND CULTURAL SERVICES	CE2799 -	-
EXTRAORDINARY OR SPECIAL ITEMS		
Extraordinary or special revenue items		
Extraordinary or special expenditure items		
Optional (supplementary) education contributions		
TOTAL EXTRAORDINARY OR SPECIAL ITEMS	CE2929 -	-

**Financial Information Return
Consolidated Schedule of Expenses
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
WATER FUND		
Water fund expenses	CE2951	
Interest on long-term debt	CE2956	-
Amortization, gain / loss, writedowns and accretion expense	CE2958	-
TOTAL WATER FUND	CE2959	-
ELECTRIC FUND		
Electric fund expenses	CE2961	
Interest on long-term debt	CE2966	-
Amortization, gain / loss, writedowns and accretion expense	CE2968	-
TOTAL ELECTRIC FUND	CE2969	-
TOTAL EXPENSES	CE2999	-

**Financial Information Return
Consolidated Statement of Operations
Municipality**

	Line Number	Column A 20XX-YY	Column B 20WW-XX
REVENUE			
Net property taxes and payments in lieu of taxes	CO1199	-	-
Grants in lieu of taxes	CO1299	-	-
Services provided to other governments	CO1399	-	-
Sales of services	CO1499	-	-
Other revenue from own sources	CO1599	-	-
Unconditional transfers from other governments	CO1699	-	-
Conditional transfers from other governments	CO1799	-	-
Net income from government business enterprises	CO1919	-	-
Water fund revenues	CO1959	-	-
Electric fund revenues	CO1969	-	-
TOTAL REVENUE	CO1999	-	-
EXPENSES			
General government services	CO2199	-	-
Protective services	CO2299	-	-
Transportation services	CO2399	-	-
Environmental health services	CO2499	-	-
Public health services	CO2599	-	-
Environmental development services	CO2699	-	-
Recreation and cultural services	CO2799	-	-
Extraordinary or special items	CO2929	-	-
Water fund expenses	CO2959	-	-
Electric fund expenses	CO2969	-	-
TOTAL EXPENSES	CO2999	-	-
OPERATING SURPLUS (DEFICIT)	CO3999	-	-
Accumulated Surplus (Deficit), beginning of year	CO7001	-	-
Adjustment due to Changes in Accounting Policy	CO7050		
Accumulated Surplus (Deficit), end of year	CO7199	-	-

**Financial Information Return
Consolidated Statement of Financial Position
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
FINANCIAL ASSETS		
Cash and cash equivalents		
Taxes and sewer receivable (net of asset valuation allowances)	-	-
Other receivables (net of asset valuation allowances)		
Inventory held for resale		
Portfolio Investments		
Derivatives		
Loans and advances		
Designated fair value financial instruments		
Investment in government business enterprises or partnerships		
Other financial assets		
TOTAL FINANCIAL ASSETS	-	-
LIABILITIES		
Bank overdrafts		
Lines of credit		
Short-term borrowings		
Payables		
Other liabilities - Short term		
Derivatives		
Designated fair value financial instruments		
Long-term debt		
Federal government	-	-
Provincial government	-	-
Other institutions	-	-
Asset retirement obligations	-	-
Retirement benefits		
Deferred revenue		
Other liabilities - Long term		
TOTAL LIABILITIES	-	-
NET FINANCIAL ASSETS (NET DEBT)	-	-
NON FINANCIAL ASSETS		
Capital assets - gross cost including ARO	-	-
Less: accumulated amortization including ARO	-	-
Prepaid expenses		
Inventory not held for resale		
Other non financial assets		
TOTAL NON FINANCIAL ASSETS	-	-

**Financial Information Return
Consolidated Statement of Financial Position
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
ACCUMULATED SURPLUS (DEFICIT)		
ACCUMULATED SURPLUS (DEFICIT), end of year is comprised of:		
Accumulated Surplus (Deficit) from Statement of Operations	-	-
Accumulated Remeasurement Gains/ Losses	-	-
Accumulated Surplus (Deficit)	-	-
ACCUMULATED SURPLUS (DEFICIT) BY FUND/ ENTITY:		
General Operating Fund	-	
General Capital Fund (including Investment in Capital Assets)	-	
Operating Reserve Fund	-	
Capital Reserve Fund	-	
Water Operating Fund		
Water Capital Fund		
Water Reserve Fund		
Electric Operating Fund		
Electric Capital Fund		
Electric Reserve Fund		
Other Entities		
Government Business Enterprises		
TOTAL FUND BALANCES	-	-

Financial Information Return
Consolidated Statement of Remeasurement Gains and Losses
Municipality

	Column A	Column B
Line Number	20XX-YY	20WW-XX
ACCUMULATED REMEASUREMENT GAINS/(LOSSES) AT BEGINNING OF YEAR	-	
Unrealized gains (losses) attributable to:		
Foreign exchange		
Derivatives		
Portfolio Investments		
Designated fair value financial instruments		
CGL7219	-	-
Amounts reclassified to the statement of operations:		
Foreign exchange		
Derivatives		
Portfolio Investments		
Designated fair value financial instruments		
CGL7249	-	-
NET REMEASUREMENT GAINS AND (LOSSES) FOR THE YEAR	-	-
Other comprehensive income from government business enterprises and government business partnerships		
ACCUMULATED REMEASUREMENT GAINS/(LOSSES) AT END OF YEAR	-	-

**Financial Information Return
Consolidated Statement of Cash Flow
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
OPERATING ACTIVITIES		
Operating surplus (deficit)	-	-
Amortization including ARO	-	
Accretion Expense	-	
Taxes and sewer receivable (net of asset valuation allowances)	-	
Other receivables (net of asset valuation allowances)	-	
Other financial assets	-	
Change in inventory/ prepaid/ other non-financial assets	-	
Payables	-	
Other liabilities - short-term and long-term	-	
TOTAL OPERATING ACTIVITIES	CCF0229	-
CAPITAL TRANSACTIONS		
Acquisition of capital assets	-	
Proceeds from sale of capital assets	-	
(Gain)/ loss on sale of capital assets	-	
Write down of capital assets	-	
TOTAL CAPITAL TRANSACTIONS	CCF0239	-
FINANCING ACTIVITIES		
Change in short-term debt	-	
Change in long-term debt	-	
Other		
TOTAL FINANCING ACTIVITIES	CCF0249	-
INVESTING ACTIVITIES		
Portfolio Investments	-	
Investment in government business enterprises or partnerships	-	
Loans and advances	-	
Remeasurement gains (losses)	-	-
TOTAL INVESTING ACTIVITIES	CCF0259	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	CCF0269	-
Cash and cash equivalents		
Beginning of year	-	
End of year	CCF0299	-
Balance in Cash and Cash Equivalents/ (Bank Overdrafts)	CCF9901	-
Unreconciled balance to be corrected	CCF9903	-

Financial Information Return
Consolidated Statement of Change in Net Financial Assets (Net Debt)
Municipality

	Line Number	Column A 20XX-YY	Column B 20WW-XX
Operating surplus (deficit)	CNF0401	-	-
Remeasurement gains (losses)	CNF0410	-	-
Acquisition of tangible capital assets	CNF0411	-	
Amortization of tangible capital assets including ARO	CNF0420	-	
Proceeds from sale of capital assets	CNF0431	-	
(Gain)/ loss on sale of capital assets	CNF0440	-	
Write down of capital assets	CNF0451	-	
Other	CNF0458		
	CNF0459	-	-
Acquisition/ consumption of supply inventory	CNF0471	-	
Acquisition/ use of prepaid expenses	CNF0475	-	
Other	CNF0478	-	
	CNF0479	-	-
(Increase)/ decrease in net financial assets/ (net debt)	CNF0489	-	-
NET FINANCIAL ASSETS/ (NET DEBT)			
Beginning of year	CNF0491	-	
Adjustment due to Changes in Accounting Policy	CNF0495		
End of year	CNF0499	-	-

Financial Information Return
Non-consolidated Schedule of General Operating Fund Revenues
Municipality

	Line	Column A	Column B
	Number	20XX-YY	20WW-XX
REVENUE			
PROPERTY TAXES AND PAYMENTS IN LIEU OF TAXES			
Assessable property			
Residential	NR1009		
Commercial			
Commercial property	NR1011		
Seasonal property	NR1015		
Forest property tax (50,000 acres or more)	NR1021		
	NR1029	-	-
Resource			
Taxable assessments	NR1031		
Forest property tax (less than 50,000 acres)	NR1035		
	NR1049	-	-
Other assessable property taxes			
Recreation property tax	NR1051		
Wind farm payment from Province of NS	NR1055		
Farm property acreage payment from Province of NS	NR1061		
Conservation payment from Province of NS	NR1065		
	NR1069	-	-
Special tax agreements			
Bell Aliant - based on revenues	NR1071		
Wind farm taxes from developers	NR1081		
Other special tax agreements or legislation	NR1085		
	NR1089	-	-
Subtotal Assessable property	NR1099	-	-
Other rates, charges, and assessments			
Area rates, uniform charges, and special assessments - Comm.	NR1111		
Area rates, uniform charges, and special assessments - Res.	NR1115		
Sewer rates/ charges - Commercial	NR1151		
Sewer rates/ charges - Residential	NR1155		
Taxes and rates collected for Other Gov'ts/ Agencies - Comm.	NR1161		
Taxes and rates collected for Other Gov'ts/ Agencies - Res.	NR1165		
Less: Transmission of revenue collected for other Gov'ts/Agencies	NR1167		
	NR1169	-	-
Other taxes			
Deed transfer tax	NR1171		
Other - specify	NR1175		
	NR1179	-	-

Financial Information Return
Non-consolidated Schedule of General Operating Fund Revenues
Municipality

	Column A	Column B
Line Number	20XX-YY	20WW-XX
Expenditures as a reduction of tax revenue		
Appropriations to regional school board		
Transfer to correctional services		
Deficit of Regional Housing Authority		
NR1189	-	-
NET PROPERTY TAXES AND PAYMENTS IN LIEU OF TAXES	NR1199	NR1199
	-	-
GRANTS IN LIEU OF TAXES		
Federal government and federal government agencies		
Provincial government and agencies		
PILT payment		
Fire protection		
Other - specify		
NR1229	-	-
TOTAL GRANTS IN LIEU OF TAXES	NR1299	NR1299
	-	-
SERVICES PROVIDED TO OTHER GOVERNMENTS		
Federal government		
Provincial government		
Other local governments		
NR1399	-	-
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		
	-	-
SALES OF SERVICES		
General government services		
Protective services		
Transportation services - Transit		
Transportation services - Other		
Environmental health services		
Public health services		
Environmental development services		
Recreation and cultural services		
Other services		
NR1499	-	-
TOTAL SALES OF SERVICES		
	-	-

Financial Information Return
Non-consolidated Schedule of General Operating Fund Revenues
Municipality

	Column A	Column B
Line Number	20XX-YY	20WW-XX
OTHER REVENUE FROM OWN SOURCES		
Licenses and permits	NR1519	
Fines	NR1529	
Rentals	NR1539	
Concessions and franchises	NR1549	
Return on investments	NR1559	
Penalties and interest on taxes	NR1569	
Wind power revenue	NR1571	
Solar power revenue	NR1573	
Miscellaneous	NR1589	
TOTAL OTHER REVENUE FROM OWN SOURCES	NR1599	-
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS, OPERATING ONLY		
Municipal Grants Act - Municipal Financial Capacity & Town Foundation	NR1619	
NSPI - Grant in lieu of taxes	NR1629	
NSPI - HST Offset	NR1639	
Federal government and federal government agencies	NR1649	
Provincial government and provincial government agencies	NR1659	
Other	NR1689	
TOTAL UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	NR1699	-
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS, OPERATING ONLY		
Federal government and federal government agencies	NR1729	
Provincial government and provincial government agencies	NR1739	
Other local governments	NR1789	
TOTAL CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	NR1799	-
TOTAL REVENUE	NR1999	-

Financial Information Return
Non-Consolidated Schedule of General Operating Fund Expenses
Municipality

	Line Number	Column A 20XX-YY	Column B 20WW-XX
EXPENSES			
GENERAL GOVERNMENT SERVICES			
Legislative			
Mayor/ Warden			
Remuneration	NE2011		
Expenses	NE2021		
Council			
Remuneration	NE2031		
Expenses	NE2041		
Other legislative services	NE2098		
	NE2099	-	-
General administration			
General administrative and financial management services	NE2101		
Taxation			
Tax rebates or cancellations (MGA)	NE2141		
Transfer for assessment services	NE2145		
Other taxation	NE2148		
	NE2149	-	-
Valuation Allowances	NE2159		
Interest on long-term debt	NE2169	-	
Short-term interest and other debt charges	NE2179		
Other general government services	NE2198		
TOTAL GENERAL GOVERNMENT SERVICES	NE2199	-	-
PROTECTIVE SERVICES			
Police protection	NE2219		
Fire protection			
Water supply and hydrants	NE2221		
Other fire protection	NE2228		
	NE2229	-	-
Interest on long-term debt	NE2269	-	
Short-term interest and other debt charges	NE2279		
Other protective services	NE2298		
TOTAL PROTECTIVE SERVICES	NE2299	-	-

Financial Information Return
Non-Consolidated Schedule of General Operating Fund Expenses
Municipality

	Line Number	Column A 20XX-YY	Column B 20WW-XX
TRANSPORTATION SERVICES			
Common services	NE2319		
Road transport	NE2329		
Air transport	NE2339		
Water transport	NE2349		
Public transit	NE2359		
Interest on long-term debt	NE2369	-	
Short-term interest and other debt charges	NE2379		
Other transportation services	NE2398		
TOTAL TRANSPORTATION SERVICES	NE2399	-	-
ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal	NE2419		
Garbage and waste collection and disposal	NE2429		
Municipal landfills			
Transfer to Capital Reserve for landfill closure/ post-closure costs	NE2431		
Other current expenditures for landfill costs	NE2438		
	NE2439	-	-
Interest on long-term debt	NE2469	-	
Short-term interest and other debt charges	NE2479		
Other environmental health services	NE2498		
TOTAL ENVIRONMENTAL HEALTH SERVICES	NE2499	-	-
PUBLIC HEALTH SERVICES			
Public Health	NE2519		
Interest on long-term debt	NE2569	-	
Short-term interest and other debt charges	NE2579		
Other public health services	NE2598		
TOTAL PUBLIC HEALTH SERVICES	NE2599	-	-
ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning	NE2619		
Community development	NE2629		
Wind power operating costs	NE2639		
Solar power operating costs	NE2649		
Interest on long-term debt	NE2669	-	
Short-term interest and other debt charges	NE2679		
Other environmental development services	NE2698		
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	NE2699	-	-

Financial Information Return
Non-Consolidated Schedule of General Operating Fund Expenses
Municipality

	Column A	Column B
Line Number	20XX-YY	20WW-XX
RECREATION AND CULTURAL SERVICES		
Recreation facilities		
Cultural buildings and facilities		
Transfers to regional library		
Other transfers to libraries	-	
Interest on long-term debt	-	
Short-term interest and other debt charges		
Other recreation and cultural services		
TOTAL RECREATION AND CULTURAL SERVICES	-	-
EXTRAORDINARY OR SPECIAL ITEMS		
Extraordinary or special revenue items		
Extraordinary or special expenditure items		
Optional (supplementary) education contributions		
TOTAL EXTRAORDINARY OR SPECIAL ITEMS	-	-
TOTAL EXPENSES	-	-

Financial Information Return
Non-consolidated Schedule of Financing and Transfers of the General Operating Fund
Municipality

		Column A 20XX-YY	Column B 20WW-XX
	Line Number	Actual	Actual
FINANCING AND TRANSFERS			
Debtenture and term loan principal installments	NF3219	-	
Temporary financing principal - capital projects	NF3229		
Debt payments to internal funds	NF3239		
NET Transfers from (to) own reserves, funds and agencies:			
NET Transfers from (to) Capital Fund	NF3241		
NET Transfers from (to) Operating Reserve Fund	NF3243		
NET Transfers from (to) Capital Reserve Fund	NF3245		
NET Transfers from (to) Water	NF3247		
NET Transfers from (to) Electric	NF3251		
NET Transfers from (to) Other	NF3253		
NET Transfers for Amortization	NF3259		
Recovery of debt payments from related agencies	NF3261		
Current annual surplus transferred to Operating Reserve	NF3263		
TOTAL FINANCING AND TRANSFERS	NF3299	-	-

Financial Information Return
Non-consolidated Statement of Operations of the General Operating Fund
Municipality

		Column A 20XX-YY	Column B 20XX-YY	Column C 20WW-XX
	Line Number	Budget	Actual	Actual
REVENUE				
Net property taxes and payments in lieu of taxes	NO1199		-	-
Grants in lieu of taxes	NO1299		-	-
Services provided to other governments	NO1399		-	-
Sales of services	NO1499		-	-
Other revenue from own sources	NO1599		-	-
Unconditional transfers from other governments	NO1699		-	-
Conditional transfers from other governments	NO1799		-	-
TOTAL REVENUE	NO1999	-	-	-
EXPENSES				
General government services	NO2199		-	-
Protective services	NO2299		-	-
Transportation services	NO2399		-	-
Environmental health services	NO2499		-	-
Public health services	NO2599		-	-
Environmental development services	NO2699		-	-
Recreation and cultural services	NO2799		-	-
Extraordinary or special items	NO2929		-	-
TOTAL EXPENSES	NO2999	-	-	-
Operating surplus (deficit) before financing and transfers	NO3199	-	-	-
FINANCING AND TRANSFERS				
Debenture and term loan principal installments	NO3219		-	-
Temporary financing principal - capital projects	NO3229		-	-
Debt payments to internal funds	NO3239		-	-
NET Transfers from (to) own reserves, fund and agencies:				
Transfers for Amortization	NO3259		-	-
NET Transfers from (to) all other funds and agencies	NO3269		-	-
TOTAL FINANCING AND TRANSFERS	NO3299	-	-	-
Operating surplus (deficit) before change in equity	NO3399	-	-	-
Use of prior year's surpluses/ funding of prior year's deficits	NO3499			
OPERATING SURPLUS (DEFICIT)	NO3999	-	-	-
Accumulated Surplus (Deficit), beginning of year	NO7001		-	-
Accumulated Surplus/Deficit used/funded in current year	NO7111		-	-
Accumulated Surplus transferred to Operating Reserve	NO7121			
Accumulated Surplus (Deficit), end of year	NO7199		-	-

Financial Information Return
Non-consolidated Statement of Operations of the General Operating Fund
Municipality

		Column A 20XX-YY	Column B 20XX-YY	Column C 20WW-XX
	Line Number	Budget	Actual	Actual
PSAB ITEMS (at March 31)				
Employee future benefits	NO7421			
Amortized pension costs	NO7422			
Long-term debt interest accrued	NO7423			
Unfunded item - specify	NO7425			
Unfunded item - specify	NO7426			
Unfunded item - specify	NO7427			
TOTAL PSAB ITEMS	NO7430		-	-
ENDING SURPLUS (DEFCIT) - with PSAB Items	NO7431		-	-

Financial Information Return
Non-consolidated Statement of Operations of the General Capital Fund
Municipality

	Line Number	Column A 20XX-YY	Column B 20WW-XX
REVENUE			
Capital Contributions			
From federal government	NCC1299		
From provincial government	NCC1399		
From other local governments	NCC1499		
From developers/other	NCC1599		
Recovery from outside sources	NCC1699		
Other	NCC1799		
TOTAL REVENUE	NCC1999	-	-
EXPENSES			
General government services	NCC2199	-	
Protective services	NCC2299	-	
Transportation services	NCC2399	-	
Environmental health services	NCC2499	-	
Public health services	NCC2599	-	
Environmental development services	NCC2699	-	
Recreation and cultural services	NCC2799	-	
Extraordinary or special items	NCC2929		
TOTAL EXPENSES	NCC2999	-	-
NET REVENUE	NCC3199	-	-
FINANCING AND TRANSFERS			
Transfers for debt repayments	NCC3219		
Temporary financing principal - capital projects	NCC3229		
NET Transfers from (to) own reserves, fund and agencies:			
Transfers for Amortization	NCC3259		
NET Transfers from (to) all other funds and agencies	NCC3269		
TOTAL FINANCING AND TRANSFERS	NCC3299	-	-
CHANGE IN FUND BALANCE	NCC3999	-	-
Accumulated Surplus/(Deficit), beginning of year	NCC7001	-	
Adjustment due to Changes in Accounting Policy	NCC7005		
Accumulated Surplus/(Deficit), end of year	NCC7199	-	-

Financial Information Return
Non-consolidated Statement of Financial Position
Municipality

		Column A	Column B	Column C	Column D
		General Operating Fund	General Operating Reserve Funds	General Capital Reserve Funds	General Capital Fund
Line Number	20XX-YY	20XX-YY	20XX-YY	20XX-YY	20XX-YY
FINANCIAL ASSETS					
Current financial assets					
Cash and cash equivalents	NFP4010				
Restricted cash	NFP4050				
Taxes and sewer receivable (net of asset valuation allowances)	NFP4210				
Other receivables (net of asset valuation allowances)	NFP4290				
Due from own funds/ agencies					
Due from operating fund	NFP4310		-		
Due from operating reserve fund	NFP4320				
Due from other own funds/ agencies	NFP4330				
Inventory held for resale	NFP4510				
Other current financial assets	NFP4590				
Long term financial assets					
Long term taxes receivable	NFP4710				
Portfolio Investments	NFP4810				
Derivatives	NFP4820				
Loans and advances	NFP4830				
Designated fair value financial instruments	NFP4840				
Other long term financial assets	NFP4890				
TOTAL FINANCIAL ASSETS	NFP4999	-	-	-	-
LIABILITIES					
Current liabilities					
Bank overdrafts	NFP5010				
Lines of credit	NFP5030				
Short-term borrowings	NFP5050				
Payables	NFP5210				
Due to own funds/ agencies					
Due to operating fund	NFP5310		-		
Due to operating reserve fund	NFP5320				
Due to other own funds/ agencies	NFP5330				
Other current liabilities	NFP5390				
Long term liabilities					
Derivatives	NFP5400				
Designated fair value financial instruments	NFP5410				
Long term debt	NFP5430	-			-
Asset retirement obligations	NFP5590				-
Retirement Benefit Liability	NFP5690				
Deferred revenue	NFP5810				
Other long term liabilities	NFP5890				
TOTAL LIABILITIES	NFP5999	-	-	-	-
NET FINANCIAL ASSETS (NET DEBT)	NFP6019	-	-	-	-
NON FINANCIAL ASSETS					
Capital assets - gross cost including ARO	NFP6010				-
Less: accumulated amortization including ARO	NFP6590				-
Prepaid expenses	NFP6860				
Inventory not held for resale	NFP6870				
Other non financial assets	NFP6880				
TOTAL NON FINANCIAL ASSETS	NFP6999	-	-	-	-
ACCUMULATED SURPLUS (DEFICIT)	NFP7499	-	-	-	-

**Financial Information Return
 Schedule of Select Financial and Non-Financial Information
 Municipality**

		Column A	Column B
	Line Number	20XX-YY	20WW-XX
Election Cost	FNI9325	<input type="text"/>	<input type="text"/>

Financial Statement Notes:

Does the Municipality have a Liability for Contaminated Sites (under PS 3260)?	FNI9331	<input type="text"/>
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Does the Municipality have any Contingencies?	FNI9341	<input type="text" value="Yes"/>
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Brief Description of Contingency		Amount (if available) 20XX-YY
<input type="text"/>	FNI9351	<input type="text"/>

Has the Municipality provided any Loan Guarantees?	FNI9345	<input type="text" value="Yes"/>
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Organization Name		Loan Amount Outstanding 20XX-YY	Loan Amount Outstanding 20WW-XX	Amount Guaranteed
<input type="text"/>	FNI9361	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Financial Information Return
Schedule of Remuneration and Expenses for Reportable Individuals
Municipality**

	Column A	Column B
Line Number	20XX-YY	20WW-XX
CAO/Clerk		
Salary/Remuneration	RTPD1101	
Travel and Travel related Expenses	RTPD1102	
Meals Expenses	RTPD1103	
Professional Development and Training	RTPD1104	
Other Expenses	RTPD1105	
Total CAO/Clerk Expenses Reimbursed	RTPD1199	-
Number of elected officials	RTPD2099	
Mayor/Warden		
Salary/Remuneration	RTPD3101	-
Travel and Travel related Expenses	RTPD3102	
Meals Expenses	RTPD3103	
Professional Development and Training	RTPD3104	
Other Expenses	RTPD3198	
Total Mayor/Warden Expenses Reimbursed	RTPD3199	-
Total Councillor Salary/Remuneration	RTPD7099	-
Total Councillor Expenses Reimbursed	RTPD7199	-

**Financial Information Return
Schedule of Hospitality Expenses
Municipality**

Hospitality Includes:

Expenses incurred while hosting individuals from outside government for conducting business activities that include: receptions, ceremonies, conferences, performances or other group events.

		Column A	Expenses
	Line Number	20XX-YY	20WW-XX
First Quarter			
Meal and Beverage Expenses	HE1009		
Gifts	HE1011		
Meeting Space	HE1013		
Other	HE1015		
First Quarter Total	HE1019	-	-
Second Quarter			
Meal and Beverage Expenses	HE1031		
Gifts	HE1035		
Meeting Space	HE1033		
Other	HE1037		
Second Quarter Total	HE1039	-	-
Third Quarter			
Meal and Beverage Expenses	HE1051		
Gifts	HE1055		
Meeting Space	HE1053		
Other	HE1057		
Third Quarter Total	HE1059	-	-
Fourth Quarter			
Meal and Beverage Expenses	HE1071		
Gifts	HE1075		
Meeting Space	HE1073		
Other	HE1077		
Forth Quarter Total	HE1079	-	-
Total Hospitality Expenses	HE1999	-	-

**Financial Information Return
 Safe Restart Funds Expenditure Schedule
 Municipality**

		Column A	Column B	Column C
	Line Number	20XX-YY	20WW-XX	Cumulative SRF Expenditures
SAFE RESTART FUND (SRF) EXPENDITURES				
Municipal Operating:				
Replacement of revenue lost due to COVID-19	SRFE2001			-
Cost incurred to implement social distancing, infection prevention and control protocols	SRFE2002			-
Cost of personal protective equipment (PPE)	SRFE2003			-
Other related COVID-19 costs (Please specify below)	SRFE2004			-
Subtotal for Municipal Operating	SRFE2009	-		-
Transit expenses or transit revenue shortfalls due to COVID-19	SRFE2010			-
TOTAL SAFE RESTART FUND EXPENDITURES	SRFE2019	-	-	-

Please describe how the SRF (Municipal Operating) were used to support municipal revenue shortfalls or costs

SRFE2029

Please briefly explain other related COVID-19 costs (SRFE2004)

SRFE2039

Please describe how the SRF (Transit) were used to support transit revenue shortfalls or costs

SRFE2049

Financial Information Return
Safe Restart Reserve Funds - Restricted Cash
Municipality

	Column A	Column B
Line Number	20XX-YY	20WW-XX
SAFE RESTART RESERVE FUNDS - RESTRICTED CASH		
Opening Restricted Cash Balance, April 1	-	
Municipal Operating - Safe Restart Transfer	-	
Municipal Operating - Safe Restart Fund Expenditures	-	
Transit - Safe Restart Fund Transfer	-	
Transit - Safe Restart Fund Expenditures	-	
Closing Restricted Cash Balance, March 31	-	-
Balance in Safe Restart Municipal Operating Fund	-	
Balance in Safe Restart Transit Fund	-	
Total Balance	-	-

**Financial Information Return
 Schedule of Financial Information for Statistics Canada
 Municipality**

		Column A	Column B
	Line Number	20XX-YY	20WW-XX
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages, and benefits	ISC9411		
Contracted services	ISC9421		
Purchase of goods and services from the public sector	ISC9431		
Materials, goods, supplies, and utilities	ISC9441		
Grants and transfers to organizations	ISC9451		
Allowance for uncollectables	ISC9461		
Other expenses	ISC9471		
Interest on long-term debt	ISC9481	-	
Amortization, write-downs, net gain/losses, accretion expense	ISC9491	-	
TOTAL CONSOLIDATED EXPENSES BY OBJECT	ISC9499	-	-

**Financial Information Return
 Summary of Financial Condition Indicators
 Municipality**

**Current year FCI results could change after Municipal
 Affairs reviews FCI inputs displayed on FCII tab. DRAFT**

Indicator Name	Line Number	20XX-YY	20WW-XX
Reliance on Government Transfers	FCI0010		
Uncollected Taxes	FCI0020		
3 Year Change in Tax Base	FCI0030		
Reliance on Single Business or Institution	FCI0050		
Residential Tax Effort	FCI0060		
# of Deficits in the Last 5 Years	FCI0070		
Liquidity	FCI0090		
Operating Reserve	FCI0100		
Debt Service Cost	FCI0110		
Outstanding Operating Debt	FCI0120		
Undepreciated Assets	FCI0130		
Combined Operating & Capital Reserves	FCI0140		

Financial Information Return
 Financial Condition Indicators Inputs
 Municipality

FCI input numbers could change based on Municipal Affairs's review and future enhancements to FCIs. DRAFT

	Line # to Reference	FCI Line Number		
Reliance on Government Transfers		FCII9601	$\frac{-}{-} =$	0.0%
Unconditional transfers from other governments	NO1699	FCII9603	-	-
Conditional transfers from other governments	NO1799	FCII9607	-	-
Less: NSPI - Grant in lieu of taxes	NR1629	FCII9611	-	-
Less: NSPI - HST Offset	NR1639	FCII9613	-	-
Total Government Transfers		FCII9619		<u>-</u>
Net property taxes and payments in lieu of taxes	NO1199	FCII9621	-	-
Grants in lieu of taxes	NO1299	FCII9623	-	-
Services provided to other governments	NO1399	FCII9625	-	-
Sales of services	NO1499	FCII9627	-	-
Other revenue from own sources	NO1599	FCII9629	-	-
Unconditional transfers from other governments	NO1699	FCII9631	-	-
Conditional transfers from other governments	NO1799	FCII9633	-	-
Total Revenue		FCII9639		<u>-</u>

Uncollected Taxes		FCII9641	$\frac{-}{-} =$	0.0%
Taxes and sewer receivable (net of asset valuation allowances)	NFP4210	FCII9659	-	-
Residential	NR1009	FCII9661	-	-
Commercial property	NR1011	FCII9663	-	-
Seasonal property	NR1015	FCII9665	-	-
Forest property tax (50,000 acres or more)	NR1021	FCII9667	-	-
Resource Taxable assessments	NR1031	FCII9669	-	-
Forest property tax (less than 50,000 acres)	NR1035	FCII9671	-	-
Recreation property tax	NR1051	FCII9673	-	-
Area rates, uniform charges, and special assessments - Comm.	NR1111	FCII9675	-	-
Area rates, uniform charges, and special assessments - Res.	NR1115	FCII9677	-	-
Sewer rates/ charges - Commercial	NR1151	FCII9679	-	-
Sewer rates/ charges - Residential	NR1155	FCII9681	-	-
Taxes and rates collected for Other Gov'ts/ Agencies - Comm.	NR1161	FCII9683	-	-
Taxes and rates collected for Other Gov'ts/ Agencies - Res.	NR1165	FCII9685	-	-
Total taxes billed in current fiscal year		FCII9689		<u>-</u>

Financial Information Return
 Financial Condition Indicators Inputs
 Municipality

FCI input numbers could change based on Municipal Affairs's review and future enhancements to FCIs. DRAFT

	Line # to Reference	FCI Line Number		
3-Year Change in Tax Base		FCII9691	$\frac{-}{-} =$	0.0%

Current UA		FCII9693		-
UA 3 years ago		FCII9697		-

Reliance on Single Business/Institution		FCII9711	$\frac{-}{-} =$	0.0%
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Taxable assessment value of the largest business or institution		FCII9713		-
Uniform Assessment		FCII9717		-

Residential Tax Effort		FCII9721	$\frac{-}{-} =$	0.0%
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Residential property taxes	NR1009	FCII9723		-
Area rates, uniform charges, & special assessments - Res.	NR1115	FCII9725		-
Sewer rates/ charges - Residential	NR1155	FCII9727		-
Total Residential Tax Revenues		FCII9739		-
Total Dwelling Units		FCII9743		-
Median household income		FCII9748		-

# of Deficits in the Last 5 Years		FCII9751		0 out of 5 years
--	--	-----------------	--	------------------

FIR Fiscal Year				Surplus/Deficit
Surplus/ Deficit - 4 years ago		FCII9753		-
Surplus/ Deficit - 3 years ago		FCII9754		-
Surplus/ Deficit - 2 years ago		FCII9755		-
Surplus/ Deficit - 1 year ago	NO3999 & NF3263	FCII9756	Column B	-
Surplus/ Deficit - Current Year	NO3999 & NF3263	FCII9757	Column A	-

Financial Information Return
 Financial Condition Indicators Inputs
 Municipality

FCI input numbers could change based on Municipal Affairs's review and future enhancements to FCIs. DRAFT

	Line # to Reference	FCI Line Number		
Liquidity		FCII9801	$\frac{-}{-} =$	0.0

			<u>Operating Fund</u>	<u>Operating Reserve</u>
Cash and cash equivalents	NFP4010	FCII9803	-	-
Taxes receivable (net of asset valuation allowances)	NFP4210	FCII9807	-	
Other receivables (net of asset valuation allowances)	NFP4290	FCII9809	-	-
Due from other own funds/ agencies	NFP4330	FCII9811	-	-
Inventory held for resale	NFP4510	FCII9813	-	
Other current financial assets	NFP4590	FCII9817	-	-
Inventory not held for resale	NFP6870	FCII9821	-	
Other non financial assets	NFP6880	FCII9823	-	-
Total current assets		FCII9829	-	-
Bank overdrafts	NFP5010	FCII9831	-	-
Lines of Credit	NFP5030	FCII9832	-	-
Short-term borrowings	NFP5050	FCII9833	-	
Payables	NFP5210	FCII9837	-	-
Due to other own funds/ agencies	NFP5330	FCII9841	-	-
Other current liabilities	NFP5390	FCII9845	-	-
Total current liabilities		FCII9849	-	-

Operating Reserve		FCII9851	$\frac{-}{-} =$	0.0%
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Accumulated Surplus(Deficit) - General Operating Reserve	NFP7499	FCII9855	Column B	-
TOTAL EXPENSES excluding debt payments	NO2999	FCII9863		-
Debenture and term loan principal installments	NO3219	FCII9865		-
Temporary financing principal - capital projects	NO3229	FCII9871		-
Debt payments to internal funds	NO3239	FCII9887		-
Funding of prior year's deficits	NO3499	FCII9891		-
Total expenses		FCII9899		-

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	Line # to Reference	FCI Line Number		
Debt Service Cost		FCII9901	$\frac{-}{-} =$	0.0%

Principal paid on long term debt for General Fund	LTD5410	FCII9903	-	
Interest paid on long term debt for General Fund	LTD5410	FCII9907	-	
Recovery of debt payments from related agencies	NF3261	FCII9909	-	
Total principal and interest paid on long term debt		FCII9919	-	
Net property taxes and payments in lieu of taxes	NO1199	FCII9923	-	
Grants in lieu of taxes	NO1299	FCII9927	-	
Services provided to other governments	NO1399	FCII9931	-	
Sales of services	NO1499	FCII9935	-	
Other revenue from own sources	NO1599	FCII9937	-	
NSPI - Grant in lieu of taxes	NR1629	FCII9941	-	
NSPI - HST offset	NR1639	FCII9945	-	
Total own source revenue		FCII9949	-	

Outstanding Operating Debt		FCII9951	$\frac{-}{-} =$	0.0%
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Outstanding long term debt - General Operating	NFP5430	FCII9953	-	
Bank overdrafts - General Operating	NFP5010	FCII9955	-	
Lines of Credit - General Operating	NFP5030	FCII9956	-	
Short-term borrowings - General Operating	NFP5050	FCII9957	-	
Total Operating Debt		FCII9959	-	
Net property taxes and payments in lieu of taxes	NO1199	FCII9961	-	
Grants in lieu of taxes	NO1299	FCII9962	-	
Unconditional transfers from other governments	NO1699	FCII9965	-	
Conditional transfers from other governments	NO1799	FCII9966	-	
Total Net Taxes & PILT, GIL, Uncon. and Con. Transfers		FCII9969	-	

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	Line # to Reference	FCI Line Number		
Undepreciated Assets				
		FCII9971	$\frac{-}{-} =$	0.0%
Total Net Book Value of General Capital Assets	TCA6199	FCII9973	Column I	-
Total Net Book Value of ARO Assets	ARO6190	FCII9974	Column J	-
Total Gross Cost of General Capital Assets	TCA6199	FCII9975	Column D	-
Total Gross Cost of ARO Assets	ARO6190	FCII9978	Column E	-
Combined Reserve (Operating & Capital)				
		FCII9981	$\frac{-}{-} =$	0.0%
Accumulated surplus(deficit) - General Operating Reserve	NFP7499	FCII9983	Column B	-
Accumulated surplus(deficit) - General Capital Reserve	NFP7499	FCII9984	Column C	-
Total reseve fund balance		FCII9985		-
TOTAL EXPENSES excluding debt payments	NO2999	FCII9986		-
Debenture and term loan principal installments	NO3219	FCII9987		-
Temporary financing principal - capital projects	NO3229	FCII9988		-
Debt payments to internal funds	NO3239	FCII9989		-
Funding of prior year's deficits	NO3499	FCII9990		-
Total operating expenses		FCII9991		-
Total amortization expense (incl ARO), write-downs, Gain/loss on Sale of TCA	TCA6599	FCII9995	Column D	-