

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF MUNICIPAL AFFAIRS AND HOUSING
FINANCIAL INFORMATION RETURN

Form Version: 2023.0
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Municipal Unit	
Reporting Fiscal Year	2022-23
Submission Date	
Contact	
Phone Number	
Email Address	
Title / Position	

<u>CERTIFICATION BY MUNICIPALITY</u>	
<p>I, _____, Treasurer of the Municipality of _____ 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 the Municipality of _____ for the 2022-23 fiscal year that was approved by Council on _____.</p>	
Treasurer	Financial Statements Approval Date

**Financial Information Return
Reporting Entities
Municipality Name**

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	RE9171	

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

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

Financial Information Return
Long-term Debt Schedule
Municipality Name

Long-term Debt Schedule includes debentures and term loans from sources outside of the Municipality such as Municipal Finance Corporation, Canada Mortgage and Housing Corporation, Federation of Canadian Municipalities Green Fund, and Financial Institutions. Short-term/ temporary financing from financial institutions and internal loans are not to be included in this schedule.

Category	Line Number	Column A Purpose (Operating vs. Capital)	Column B Balance as at March 31, 2022	Column C Principal Pmt. (Repaid)	Column D Balloon Payment	Column E New Issued	Column F Balance as at March 31, 2023	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	LTD5459		-						
Total	LTD5470		-	-	-	-	-	-	

Long-term debt by source

		2022-23	2021-22
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	-	-

Financial Information Return
 Asset Retirement Obligations
 Municipality Name

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				
		2022-23 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	2022-23 ARO Assets - Ending Balance	2022-23 Opening ARO Amortization Balance	Annual Amortization	Adjustments/ Disposals	2022-23 Closing Amortization Balance	2022-23 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	ARO6190	-	-	-	-	-	-	-	-	-	-
Water Utility (incl. WIP)	ARO6290					-				-	-
Electric Utility (incl. WIP)	ARO6390					-				-	-
Municipal Entity (incl. WIP)	ARO6490					-				-	-
Total ARO Asset	ARO6990	-	-	-	-	-	-	-	-	-	-

Asset Retirement Obligation Liability		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line Number		2022-23 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	2022-23 ARO Liability Accretion Expense	2022-23 ARO Liability Ending Balance
General Government Services	AROS510							-
Protective Services	AROS520							-
Transportation Services	AROS530							-
Environmental Health Services	AROS540							-
Public Health Services	AROS550							-
Environmental Development Services	AROS560							-
Recreation and Cultural Services	AROS570							-
General Capital Fund	AROS590	-	-	-	-	-	-	-
Water Utility (incl. WIP)	AROS690							-
Electric Utility (incl. WIP)	AROS790							-
Municipal Entity (incl. WIP)	AROS890							-
Total ARO Liability	AROS990	-	-	-	-	-	-	-

Financial Information Return

Tangible Capital Assets and Amortization Schedule

Municipality Name

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					2022-23 Closing Net Book Value	(Gain)/ Loss on Sale of TCA
		2022-23 Opening Cost Balance	2022-23 Restated Opening Cost Balance	Additions	Disposals / Write-Downs (negative)	2022-23 Closing Cost Balance	2022-23 Opening Amortization Balance	2022-23 Restated Opening Amortization Balance	Annual Amortization	Adjustments/ Disposals	2022-23 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 (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 the asset using the straight-line amortization method. Please note that amortization for capital assets with ARO will also be included in the Annual Amortization (Column A).

Amortization Table

Line Number	Column A	Column B	Column C	Column D
	Annual Amortization - positive	Write-downs - positive	(Gain)/ Loss on Sale of TCA	2022-23 Total
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 (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 Name

This Taxes and Sewer Receivable Schedule collects receivables information related to specific revenue categories. The actual taxes and sewer receivable amounts reported here may vary from the amount of taxes and sewer receivable reported in the Consolidated Financial Statements. This schedule allows for consistency in the amounts reported as taxes and sewer receivable across municipal units.

	Column A	Column B	Column C	Column D	Column E	Column F
Line Number	Current	Prior	2022-23 Total	2021-22 Total	Variance	Significant Variance Explanation
Taxes and sewer receivable, beginning of year	TR4211	-	-	-		
Add Total Current Taxes and Other Rates:						
Assessable Property Taxes						
Residential	TR4215	-	-	-		
Commercial	TR4220	-	-	-		
Resource	TR4225	-	-	-		
Other - recreation property tax	TR4230	-	-	-		
Wind farm taxes from developers	TR4235	-	-	-		
Other special tax agreements or legislation	TR4240	-	-	-		
Area rates, uniform charges, and special assessments	TR4245	-	-	-		
Sewer rates/ charges	TR4250	-	-	-		
Taxes and rates collected for other gov'ts/agencies	TR4255	-	-	-		
	TR4259	-	-	-		
Less:						
Collections during the Year	TR4261		-	-		
Write-offs during the Year	TR4265		-	-		
Reduced Taxes	TR4268		-	-		
	TR4269	-	-	-		
Add:						
Interest on Taxes	TR4271		-	-		
Taxes and sewer receivable, before valuation allowance	TR4279	-	-	-		
Less Valuation Allowance	TR4281		-	-		
Taxes and sewer receivable, end of year	TR4289	-	-	-		

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

	Column A	Column B
Line Number	2022-23	2021-22
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 Name**

	Column A	Column B
Line Number	2022-23	2021-22
Expenditures as a reduction of tax revenue		
Appropriations to regional school board		
Transfer to correctional services		
Deficit of Regional Housing Authority		
NET PROPERTY TAXES AND PAYMENTS IN LIEU OF TAXES		
	-	-
	-	-
GRANTS IN LIEU OF TAXES		
Federal government and federal government agencies		
Provincial government and agencies		
PILT payment		
Fire protection		
Other		
TOTAL GRANTS IN LIEU OF TAXES		
	-	-
	-	-
SERVICES PROVIDED TO OTHER GOVERNMENTS		
Federal government		
Provincial government		
Other local governments		
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		
Wind power		
Other services		
TOTAL SALES OF SERVICES		
	-	-

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

	Column A	Column B
Line Number	2022-23	2021-22
OTHER REVENUE FROM OWN SOURCES		
Licenses and permits	CR1519	
Fines	CR1529	
Rentals	CR1539	
Concessions and franchises	CR1549	
Return on investments	CR1559	
Penalties and interest on taxes	CR1569	
Miscellaneous	CR1589	
TOTAL OTHER REVENUE FROM OWN SOURCES	CR1599	
	-	-
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Municipal Grants Act - Municipal Financial Capacity & Town Foundation	CR1619	
NSPI - Grant in lieu of taxes	CR1629	
NSPI - HST Offset	CR1639	
Federal government and federal government agencies	CR1649	
Provincial government and provincial government agencies	CR1659	
Other	CR1689	
TOTAL UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	CR1699	
	-	-
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Canada Community-Building Fund (CCBF) revenues	CR1719	
Federal government and federal government agencies	CR1729	
Provincial government and provincial agencies	CR1739	
Other local governments	CR1789	
TOTAL CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	CR1799	
	-	-
Net Income from Government Business Enterprises	CR1919	
Water Fund Revenues	CR1959	
Electric Fund Revenues	CR1969	
TOTAL REVENUE	CR1999	
	-	-

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

	Column A	Column B
Line Number	2022-23	2021-22
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 Name**

Line Number	Column A	Column B
	2022-23	2021-22
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	CE2399	
	-	-
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	CE2499	
	-	-
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	CE2599	
	-	-

Financial Information Return
Consolidated Schedule of Expenses
Municipality Name

Line Number	Column A	Column B
	2022-23	2021-22
ENVIRONMENTAL DEVELOPMENT SERVICES		
Environmental planning and zoning		
Community development		
Interest on long-term debt		
Short-term interest and other debt charges		
Amortization, gain / loss, writedowns and accretion expense		
Other environmental development services		
CE2699	-	-
RECREATION AND CULTURAL SERVICES		
Recreation facilities		
Cultural buildings and facilities		
Transfers to Regional Library Boards		
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		
CE2799	-	-
EXTRAORDINARY OR SPECIAL ITEMS		
Extraordinary or special revenue items		
Extraordinary or special expenditure items		
Optional (supplementary) education contributions		
CE2929	-	-
WATER FUND		
Water fund expenses		
Interest on long-term debt		
Amortization, gain / loss, writedowns and accretion expense		
CE2959	-	-
ELECTRIC FUND		
Electric fund expenses		
Interest on long-term debt		
Amortization, gain / loss, writedowns and accretion expense		
CE2969	-	-
CE2999	-	-

Financial Information Return
Consolidated Statement of Operations
Municipality Name

		Column A	Column B
	Line Number	2022-23	2021-22
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	CO7005		
Accumulated Surplus (Deficit), end of year	CO7199	-	-

Financial Information Return
Consolidated Statement of Financial Position
Municipality Name

	Column A	Column B
Line Number	2022-23	2021-22
FINANCIAL ASSETS		
Cash and cash equivalents	CFP4010	
Taxes and sewer receivable (net of asset valuation allowances)	CFP4210	
Other receivables (net of asset valuation allowances)	CFP4290	
Inventory held for resale	CFP4510	
Portfolio Investments	CFP4810	
Derivatives	CFP4820	
Loans and advances	CFP4830	
Designated fair value financial instruments	CFP4840	
Investment in government business enterprises or partnerships	CFP4850	
Other financial assets	CFP4890	
TOTAL FINANCIAL ASSETS	CFP4999	-
LIABILITIES		
Bank overdrafts	CFP5010	
Lines of credit	CFP5030	
Short-term borrowings	CFP5050	
Payables	CFP5210	
Other liabilities - Short term	CFP5390	
Derivatives	CFP5400	
Designated fair value financial instruments	CFP5410	
Long-term debt		
Federal government	CFP5480	-
Provincial government	CFP5485	-
Other institutions	CFP5490	-
Asset retirement obligations	CFP5590	-
Retirement benefits	CFP5690	
Deferred revenue	CFP5810	
Other liabilities - Long term	CFP5890	
TOTAL LIABILITIES	CFP5999	-
NET FINANCIAL ASSETS (NET DEBT)	CFP6019	-
NON FINANCIAL ASSETS		
Capital assets - gross cost including ARO	CFP6010	-
Less: accumulated amortization including ARO	CFP6590	-
Prepaid expenses	CFP6860	
Inventory not held for resale	CFP6870	
Other non financial assets	CFP6880	
TOTAL NON FINANCIAL ASSETS	CFP6999	-

	Column A	Column B
Line Number	2022-23	2021-22
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		
TOTAL FUND BALANCES	-	-

Financial Information Return

Consolidated Statement of Remeasurement Gains and Losses

Municipality Name

	Column A	Column B
Line Number	2022-23	2021-22
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 Name

	Column A	Column B
Line Number	2022-23	2021-22
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 Name

	Line Number	Column A 2022-23	Column B 2021-22
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 Name

	Line	Column A	Column B
	Number	2022-23	2021-22
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 NSPower grant and HST	NR1175		
	NR1179	-	-

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

	Column A	Column B
Line Number	2022-23	2021-22
Expenditures as a reduction of tax revenue		
Appropriations to regional school board		
Transfer to correctional services		
Deficit of Regional Housing Authority		
NET PROPERTY TAXES AND PAYMENTS IN LIEU OF TAXES		
GRANTS IN LIEU OF TAXES		
Federal government and federal government agencies		
Provincial government and agencies		
PILT payment		
Fire protection		
Other - specify		
TOTAL GRANTS IN LIEU OF TAXES		
SERVICES PROVIDED TO OTHER GOVERNMENTS		
Federal government		
Provincial government		
Other local governments		
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		
Wind power		
Other services		
TOTAL SALES OF SERVICES		
OTHER REVENUE FROM OWN SOURCES		
Licenses and permits		
Fines		
Rentals		
Concessions and franchises		
Return on investments		
Penalties and interest on taxes		
Miscellaneous		
TOTAL OTHER REVENUE FROM OWN SOURCES		

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

	Column A	Column B
Line Number	2022-23	2021-22
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS, OPERATING ONLY		
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	-	-
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS, OPERATING ONLY		
Federal government and federal government agencies		
Provincial government and provincial government agencies		
Other local governments		
TOTAL CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	-	-
TOTAL REVENUE	-	-

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

	Line Number	Column A 2022-23	Column B 2021-22
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 Name

	Column A	Column B
Line Number	2022-23	2021-22
TRANSPORTATION SERVICES		
Common services		
Road transport		
Air transport		
Water transport		
Public transit		
Interest on long-term debt	-	
Short-term interest and other debt charges		
Other transportation services		
TOTAL TRANSPORTATION SERVICES	-	-
ENVIRONMENTAL HEALTH SERVICES		
Sewage collection and disposal		
Garbage and waste collection and disposal		
Municipal landfills		
Transfer to Capital Reserve for landfill closure/ post-closure costs		
Other current expenditures for landfill costs		
Interest on long-term debt	-	-
Short-term interest and other debt charges		
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		
Other public health services		
TOTAL PUBLIC HEALTH SERVICES	-	-
ENVIRONMENTAL DEVELOPMENT SERVICES		
Environmental planning and zoning		
Community development		
Interest on long-term debt	-	
Short-term interest and other debt charges		
Other environmental development services		
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	-	-

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

	Column A	Column B
Line Number	2022-23	2021-22
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 Name

		Column A 2022-23	Column B 2021-22
	Line Number	Actual	Actual
FINANCING AND TRANSFERS			
Debenture 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 Name

		Column A 2022-23	Column B 2022-23	Column C 2021-22
	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 Name

		Column A	Column B	Column C
		2022-23	2022-23	2021-22
	Line	Budget	Actual	Actual
	Number			
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 Name

	Line Number	Column A 2022-23	Column B 2021-22
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 Name

		Column A	Column B	Column C	Column D
		General	General	General Capital	General Capital
		Operating Fund	Operating	Reserve Funds	Fund
			Reserve Funds		
Line	2022-23	2022-23	2022-23	2022-23	2022-23
Number					
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 Name

		Column A	Column B
	Line Number	2022-23	2021-22
Election Cost	FNI9325		-

Financial Statement Notes:

Does the Municipality have a Liability for Contaminated Sites (under PS 3260)? FNI9331

Does the Municipality have any Contingencies? FNI9341

Brief Description of Contingency		Amount (if available) 2022-23
<input type="text"/>	FNI9351	<input type="text"/>

Has the Municipality provided any Loan Guarantees? FNI9345

Organization Name		Loan Amount Outstanding 2022-23	Loan Amount Outstanding 2021-22	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 Name

		Column A	Column B
	Line Number	2022-23	2021-22
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		2
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	-	-
Councillor/Commissioner			
Salary/Remuneration	RTPD3201		
Travel and Travel related Expenses	RTPD3202		
Meals Expenses	RTPD3203		
Professional Development and Training	RTPD3204		
Other Expenses	RTPD3298		
Total Expenses Reimbursed	RTPD3299	-	-
Total Councillor Salary/Remuneration	RTPD7099	-	-
Total Councillor Expenses Reimbursed	RTPD7199	-	-

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

Hospitality Includes:

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

	Line Number	Column A 2022-23	Expenses 2021-22
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 Name

	Line Number	Column A 2022-23	Column B 2021-22	Column C 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 Name

	Column A	Column B
Line Number	2022-23	2021-22
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 Name

	Column A	Column B
Line Number	2022-23	2021-22
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 Name

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

Indicator Name	Line Number	2022-23	2021-22
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 Name

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

**Line # to
Reference** **FCI Line
Number**

Reliance on Government Transfers	FCII9601	$\frac{-}{-} =$	0.0%
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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%
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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>

3-Year Change in Tax Base	FCII9691	$\frac{-}{-} =$	0.0%
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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	

Financial Information Return
Financial Condition Indicators Inputs
Municipality Name

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

**Line # to
Reference** **FCI Line
Number**

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
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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 -

Liquidity	FCII9801	$\frac{-}{-} =$	0.0
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			<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	-	-

Financial Information Return
Financial Condition Indicators Inputs
Municipality Name

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

**Line # to
Reference** **FCI Line
Number**

Operating Reserve		FCI9851	$\frac{-}{-} =$	0.0%
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Accumulated Surplus(Deficit) - General Operating Reserve	NFP7499	FCI9855	Column B	-
TOTAL EXPENSES excluding debt payments	NO2999	FCI9863		-
Debenture and term loan principal installments	NO3219	FCI9865		-
Temporary financing principal - capital projects	NO3229	FCI9871		-
Debt payments to internal funds	NO3239	FCI9887		-
Funding of prior year's deficits	NO3499	FCI9891		-
Total expenses		FCI9899		-

Debt Service Cost		FCI9901	$\frac{-}{-} =$	0.0%
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Principal paid on long term debt for General Fund	LTD5410	FCI9903		-
Interest paid on long term debt for General Fund	LTD5410	FCI9907		-
Recovery of debt payments from related agencies	NF3261	FCI9909		-
Total principal and interest paid on long term debt		FCI9919		-
Net property taxes and payments in lieu of taxes	NO1199	FCI9923		-
Grants in lieu of taxes	NO1299	FCI9927		-
Services provided to other governments	NO1399	FCI9931		-
Sales of services	NO1499	FCI9935		-
Other revenue from own sources	NO1599	FCI9937		-
NSPI - Grant in lieu of taxes	NR1629	FCI9941		-
NSPI - HST offset	NR1639	FCI9945		-
Total own source revenue		FCI9949		-

Outstanding Operating Debt		FCI9951	$\frac{-}{-} =$	0.0%
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Outstanding long term debt - General Operating	NFP5430	FCI9953		-
Bank overdrafts - General Operating	NFP5010	FCI9955		-
Lines of Credit - General Operating	NFP5030	FCI9956		-
Short-term borrowings - General Operating	NFP5050	FCI9957		-
Total Operating Debt		FCI9959		-
Net property taxes and payments in lieu of taxes	NO1199	FCI9961		-
Grants in lieu of taxes	NO1299	FCI9962		-
Unconditional transfers from other governments	NO1699	FCI9965		-
Conditional transfers from other governments	NO1799	FCI9966		-
Total Net Taxes & PILT, GIL, Uncon. and Con. Transfers		FCI9969		-

Financial Information Return
 Financial Condition Indicators Inputs
 Municipality Name

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

Line # to FCI Line
 Reference Number

Undepreciated Assets		FCII9971	$\frac{-}{-} =$	0.0%
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Total Net Book Value of General Capital Assets	TCA6199	FCII9973	Column K	-
Total Net Book Value of ARO Assets	ARO6190	FCII9974	Column J	-
Total Gross Cost of General Capital Assets	TCA6199	FCII9977	Column E	-
Total Gross Cost of ARO Assets	ARO6190	FCII9978	Column E	-

Combined Reserve (Operating & Capital)		FCII9981	$\frac{-}{-} =$	0.0%
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Accumulated surplus(deficit) - General Operating Reserve	NFP7499	FCII9983	Column B	-
Accumulated surplus(deficit) - General Capital Reserve	NFP7499	FCII9984	Column C	-
Total reserve fund balance		FCII9985		-

TOTAL EXPENSES excluding debt payments	NO2999	FCII9986	Column B	-
Debenture and term loan principal installments	NO3219	FCII9987	Column B	-
Temporary financing principal - capital projects	NO3229	FCII9988	Column B	-
Debt payments to internal funds	NO3239	FCII9989	Column B	-
Funding of prior year's deficits	NO3499	FCII9990	Column B	-
Total operating expenses		FCII9991		-

Total amortization expense (incl ARO), write-downs, Gain/loss on Sale of TCA	TCA6599	FCII9995	Column D	-
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Financial Information Return
Municipal Debt Schedule
Municipality Name

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 and Housing.

	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, 2022	Principal Payment	Balloon Payment	New Issued	Balance as at March 31, 2023	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						-	-	-	-	-	-		

Schedule	Line	Cell Address	Comment