

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 44027

MUNICIPALITY OF: Lake of Bays Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Lake of Bays Tp

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	6,096,717	677,604	4,130,041	1,289,072
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	6,096,717	677,604	4,130,041	1,289,072
PAYMENTS IN LIEU OF TAXATION					
Canada	7	135	-	-	135
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,047	-		6,047
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	840	-	-	840
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	7,022	-	-	7,022
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	133,525	-	-	133,525
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	486,459			486,459
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	234,708			234,708
Fees and service charges	32	238,634			238,634
Subtotal	33	959,801			959,801
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	63,831	-	-	63,831
Fines	37	-			-
Penalties and interest on taxes	38	76,239			76,239
Investment income - from own funds	39	-			-
- other	40	51,589			51,589
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	4,403			4,403
Contributions from reserves and reserve funds	44	10,319			10,319
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	340,000			340,000
Subtotal	50	546,381	-	-	546,381
TOTAL REVENUE	51	7,743,446	677,604	4,130,041	2,935,801

For the year ended December 31, 1991.

Lake of Bays Tp

[illegible]

For the year ended December 31, 1991.

Lake of Bays Tp

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Lake of Bays Tp

2LT - OP
4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	16,062,624	445,486	133,280	5.336000	6.278000	85,710	2,797	837	292	-	-	89,636
Separate consolidated													
Total all school board taxation	0						3,735,053	289,205	61,204	44,579	-	-	4,130,041

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Lake of Bays Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,991	-	-	38,728
Protection to Persons and Property					
Fire	2	-	-	-	7,774
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,774
Transportation services					
Roadways	8	361,620	-	234,708	16,237
Winter Control	9	56,480	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	418,100	-	234,708	16,237
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	19,200	-	-	47,309
Pollution Control	21	1,788	-	-	-
--	22	-	-	-	-
Subtotal	23	20,988	-	-	47,309
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,347
--	29	-	-	-	-
Subtotal	30	-	-	-	2,347
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	10,309	-	-	58,918
Libraries	38	34,071	-	-	5,363
Other Cultural	39	-	-	-	-
Subtotal	40	44,380	-	-	64,281
Planning and Development					
Planning and Development	41	-	-	-	61,958
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	61,958
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	486,459	-	234,708	238,634

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Lake of Bays Tp						
For the year ended December 31, 1991.								
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	298,110	-	147,584	167,005	-	-	612,699
Protection to Persons and Property								
Fire	2	11,705	-	84,664	155,844	-	-	252,213
Police	3	-	-	18	7,326	-	-	7,344
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	58,722	-	4,838	19,794	-	-	83,354
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	70,427	-	89,520	182,964	-	-	342,911
Transportation services								
Roadways	8	462,285	-	436,624	201,091	-	-	1,100,000
Winter Control	9	40,627	-	119,640	-	-	-	160,267
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	6,215	3,364	-	-	9,579
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	502,912	-	562,479	204,455	-	-	1,269,846
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	43,046	-	224,457	112,744	-	-	380,247
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	43,046	-	224,457	112,744	-	-	380,247
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	786	-	-	-	786
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	786	-	-	-	786
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	103,178	-	109,762	10,407	-	-	223,347
Libraries	38	18,694	-	21,109	16,707	-	-	56,510
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	121,872	-	130,871	27,114	-	-	279,857
Planning and Development								
Planning and Development	41	137,122	-	22,703	5,057	-	-	164,882
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	137,122	-	22,703	5,057	-	-	164,882
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,173,489	-	1,178,400	699,339	-	-	3,051,228

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Lake of Bays Tp	5
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	440,423
Reserves and Reserve Funds	3	245,970
Subtotal	4	686,393
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	329,215
Canada	21	-
Other Municipalities	22	19,932
Subtotal	23	349,147
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	130,845
--	30	-
--	31	-
Subtotal	32	130,845
Total Sources of Financing	33	1,166,385
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,161,982
Subtotal	36	1,161,982
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	4,403
Total Applications	42	1,166,385
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Lake of Bays Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	16,094
Protection to Persons and Property					
Fire	2	-	-	-	65,844
Police	3	-	-	-	7,326
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	19,794
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	92,964
Transportation services					
Roadways	8	185,500	-	-	386,591
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,364
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	185,500	-	-	389,955
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	68,715	-	19,932	201,391
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	68,715	-	19,932	201,391
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	70,000	-	-	286,010
Libraries	38	5,000	-	-	170,511
Other Cultural	39	-	-	-	-
Subtotal	40	75,000	-	-	456,521
Planning and Development					
Planning and Development	41	-	-	-	5,057
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	5,057
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	329,215	-	19,932	1,161,982

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Lake of Bays Tp

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

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Lake of Bays Tp

For the year ended December 31, 1991.

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

Municipality

Lake of Bays Tp

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1	2	3		
			\$	\$	\$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1991 Debt Charges							
				principal	interest		
				1	2		
				\$	\$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-	-	-		
- special are rates and special charges	51	-	-	-	-		
- benefitting landowners	52	-	-	-	-		
- user rates (consolidated entities)	53	-	-	-	-		
Recovered from reserve funds	54	-	-	-	-		
Recovered from unconsolidated entities							
- hydro	55	-	-	-	-		
- gas and telephone	57	-	-	-	-		
--	56	-	-	-	-		
--	58	-	-	-	-		
--	59	-	-	-	-		
Total	78	-	-	-	-		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	-	-	-	-	-	-
1993	61	-	-	-	-	-	-
1994	62	-	-	-	-	-	-
1995	63	-	-	-	-	-	-
1996	64	-	-	-	-	-	-
1997-2001	65	-	-	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	-	-	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1992							-
1993							-
1994							-
1995							-
1996							-
							-
Total							-
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

Lake of Bays Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		652,502	7,102	659,604							
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	-	652,502	7,102	659,604	644,604	-	-	-	-	644,604	- 15,000
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	18,000	-	18,000								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	18,000	-	18,000	18,000	-	-	-	-	18,000	-
Speical charges	19	-	-	-	-	-	15,000	-	-	-	15,000	15,000
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	670,502	7,102	677,604	662,604	15,000	-	-	-	677,604	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lake of Bays Tp

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	Elementary Public (specify)												
	--	30	-	2,403,615	27,251	-	2,430,866	2,380,204	50,662	-	-	2,430,866	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	114,676	372	-	115,048	114,211	837	-	-	115,048	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	1,477,193	16,664	-	1,493,857	1,455,491	38,366	-	-	1,493,857	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)												
	--	70	-	89,978	292	-	90,270	89,636	634	-	-	90,270	-
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	4,085,462	44,579	-	4,130,041	4,039,542	90,499	-	-	4,130,041	-	

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Lake of Bays Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	635,818	
Revenues			
Contributions from revenue fund	2	258,916	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	17,375	
Recreational land (the Planning Act)	61	181,168	
Investment income - from own funds	5	19,194	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	476,653	
Expenditures			
Transferred to capital fund	14	245,970	
Transferred to revenue fund	15	10,319	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	256,289	
Balance at the end of the year for:			
Reserves	23	614,657	
Reserve Funds	24	241,525	
	Total 25	856,182	
Analysed as follows:			
Working funds	26	325,911	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	213,867	
Sick leave	31	25,121	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	49,758	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	41,354	
Recreational land (the Planning Act)	46	200,171	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	856,182	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lake of Bays Tp

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	398,295	-
Accounts receivable			
Canada	2	46,727	
Ontario	3	375,141	
Region or county	4	61,636	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	354,752	business taxes
Taxes receivable			
Current year's levies	9	355,321	-
Previous year's levies	10	107,901	-
Prior year's levies	11	40,040	-
Penalties and interest	12	66,187	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	41,099	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	-	
Other long term assets	20	-	-
Total	21	1,847,099	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Lake of Bays Tp

11
16

LIABILITIES

		portion of loans not from chartered banks
2	900,000	-
3	-	
4	-	
5	-	
6	-	
7	-	
8	6,193	
9	-	
0	39,974	
1	74,429	
2	16,120	
3	-	
4	-	
5	-	
6	-	
7	-	
8	-	
9	-	
0	-	
1	856,182	
2	- 90,476	
3	12,939	
4	-	
5	-	
6	-	
7	-	
8	-	
9	- 518	
0	28,157	
1	4,099	
2	-	
3	-	
4	-	
5	-	
6	-	
7	-	
8	-	
9	1,847,099	

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	3	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	15	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	1	
Libraries	11	-	
Planning	12	2	
Total	13	23	
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	727,550	250,556
Employee benefits	15	145,333	50,050
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	5,733,958	
Previous years' tax	17	236,571	
Penalties and interest	18	49,028	
Subtotal	19	6,019,557	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	7,349	
- recoverable from general municipal revenues	25	1,952	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	6,028,858	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19910331	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19910831	
Due date of last installment (YYYYMMDD)	36	0	
		\$	
Supplementary taxes levied with1994 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council
	1	2	3
	\$	\$	\$
Estimated to take place			
in 1992	58	425,000	-
in 1993	59	400,000	-
in 1994	60	400,000	-
in 1995	61	400,000	-
in 1996	62	400,000	-
Total	63	2,025,000	-

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	-
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	-	-	-	-
		72	-	-	-
12. Forecast of total revenue fund expenditures					
73		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
		3,020,000	3,110,000	3,203,000	3,299,000
					3,398,000