

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 44053

MUNICIPALITY OF: Muskoka Lakes Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Muskoka Lakes Tp

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For the year ended December 31, 1991.

		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	18,868,941	2,433,673	12,339,748	4,095,520
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	18,868,941	2,433,673	12,339,748	4,095,520
PAYMENTS IN LIEU OF TAXATION					
Canada	7	7,968	1,388	4,947	1,633
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	23,271	8,622		14,649
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	4,725	609	3,095	1,021
Liquor Control Board of Ontario	14	5,422	3,132	-	2,290
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	41,386	13,751	8,042	19,593
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	348,307	-	-	348,307
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	834,069			834,069
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	543,507			543,507
Fees and service charges	32	752,427			752,427
Subtotal	33	2,130,003			2,130,003
OTHER REVENUES					
Trailer revenue and licences	34	50			50
Licences and permits	35	113,006	-	-	113,006
Fines	37	895			895
Penalties and interest on taxes	38	380,636			380,636
Investment income - from own funds	39	154,335			154,335
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	53,664			53,664
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	702,586	-	-	702,586
TOTAL REVENUE	51	22,091,223	2,447,424	12,347,790	7,296,009

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Muskoka Lakes Tp

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	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	40,078,169	2,855,906	869,105	5.626000	6.619000	225,480	18,903	5,753	2,842	-	-	252,978
Separate consolidated													
Total all school board taxation	0						11,446,176	683,240	143,068	59,822	3,847	3,595	12,339,748

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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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	1,000	-	-	71,652
Protection to Persons and Property					
Fire	2	-	-	-	900
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	900
Transportation services					
Roadways	8	753,598	-	543,507	130,755
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	753,598	-	543,507	130,755
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	249,221
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	249,221
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	14,911
--	29	-	-	-	-
Subtotal	30	-	-	-	14,911
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	9,000	-	-	174,663
Libraries	38	70,471	-	-	665
Other Cultural	39	-	-	-	-
Subtotal	40	79,471	-	-	175,328
Planning and Development					
Planning and Development	41	-	-	-	109,660
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	109,660
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	834,069	-	543,507	752,427

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ANALYSIS OF REVENUE FUND EXPENDITURES

Muskoka Lakes Tp

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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	643,927	-	438,300	68,878	-	-	1,151,105
Protection to Persons and Property								
Fire	2	89,753	-	167,295	243,195	-	-	500,243
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	176,488	-	11,693	8,100	-	-	196,281
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	266,241	-	178,988	251,295	-	-	696,524
Transportation services								
Roadways	8	914,310	-	1,847,905	295,858	-	-	3,058,073
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	45,117	43,502	-	-	88,619
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	914,310	-	1,893,022	339,360	-	-	3,146,692
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	9,059	-	903,065	219,345	146,277	-	1,277,746
Pollution Control	21	2,654	-	4,250	-	-	-	6,904
--	22	-	-	-	-	-	-	-
Subtotal	23	11,713	-	907,315	219,345	146,277	-	1,284,650
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	16,356	-	7,312	-	-	-	23,668
--	29	-	-	-	-	-	-	-
Subtotal	30	16,356	-	7,312	-	-	-	23,668
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	233,838	32,600	441,701	82,148	-	-	790,287
Libraries	38	51,657	-	33,070	9,620	-	-	94,347
Other Cultural	39	-	-	10,000	-	-	-	10,000
Subtotal	40	285,495	32,600	484,771	91,768	-	-	894,634
Planning and Development								
Planning and Development	41	169,174	-	22,276	15,000	-	-	206,450
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	1,550	-	-	-	1,550
Subtotal	47	169,174	-	23,826	15,000	-	-	208,000
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,307,216	32,600	3,933,534	985,646	146,277	-	7,405,273

1991 FINANCIAL INFORMATION RETURN

Municipality

Muskoka Lakes Tp

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ANALYSIS OF CAPITAL OPERATION

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	646,274
Reserves and Reserve Funds	3	187,610
Subtotal	4	833,884
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	273,725
Canada	21	-
Other Municipalities	22	114,956
Subtotal	23	388,681
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	1,222,565
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,222,565
Subtotal	36	1,222,565
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	1,222,565
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

Muskoka Lakes Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	18,688
Protection to Persons and Property				
Fire	2	-	-	223,196
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	12,435
Emergency measures	6	-	-	-
Subtotal	7	-	-	235,631
Transportation services				
Roadways	8	88,500	-	434,358
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	14,389	-	57,892
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	102,889	-	492,250
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	600
Pollution Control	21	150,000	-	264,955
--	22	-	-	-
Subtotal	23	150,000	-	265,555
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	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	20,836	-	210,258
Libraries	38	-	-	183
Other Cultural	39	-	-	-
Subtotal	40	20,836	-	210,441
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	273,725	-	1,222,565

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Muskoka Lakes Tp

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For the year ended December 31, 1991.

		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	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	Subtotal 36	-
Recreation and Cultural Services		
Parks and Recreation	37	56,000
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	56,000
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	56,000

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Muskoka Lakes Tp

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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	56,000
Subtotal	4	56,000
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
Subtotal	9	-
Less: 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	56,000
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	56,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	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	168,696
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	168,696

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Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Muskoka Lakes Tp

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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	24,000	8,600
- 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	56	-	-
--	57	-	-
--	58	-	-
--	59	-	-
Total	78	24,000	8,600

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	26,000	6,020	-	-	-
1993	61	30,000	3,225	-	-	-
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	56,000	9,245	-	-	-

* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt	1
	\$
1992	72
1993	73
1994	74
1995	75
1996	76
Total	77

10. Other notes (attach supporting schedules as required)

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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	2,226,602	12,055	2,238,657							
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	-	2,226,602	12,055	2,238,657	2,166,904	61,227	-	10,526	-	2,238,657
Special purpose requisitions											
Water	12	52,818	234	53,052							
Transit	13	-	-	-							
Sewer	14	14,242	43	14,285							
Library	15	-	-	-							
--	16	87,670	1,215	88,885							
--	17	39,916	591	40,507							
Subtotal levied by mill rate -- special areas	18	-	194,646	2,083	196,729	193,504	-	-	3,225	-	196,729
Speical charges	19	-	11,867	171	12,038	12,038	-	-	-	-	12,038
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	2,433,115	14,309	2,447,424	2,372,446	61,227	-	13,751	-	2,447,424

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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	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	-	7,263,383	37,834	-	7,301,217	7,168,138	128,104	4,975	-	7,301,217	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	305,440	3,453	-	308,893	307,383	1,510	-	-	308,893	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	4,460,276	23,135	-	4,483,411	4,383,310	97,034	3,067	-	4,483,411	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	251,427	2,842	-	254,269	252,978	1,291	-	-	254,269	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	12,280,526	67,264	-	12,347,790	12,111,809	227,939	8,042	-	12,347,790	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Muskoka Lakes Tp

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	2,341,930
Revenues		
Contributions from revenue fund	2	339,372
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	92,000
Recreational land (the Planning Act)	61	115,366
Investment income - from own funds	5	124,191
- other	6	-
--	9	150,605
--	10	14,999
--	11	-
--	12	-
Total revenue	13	836,533
Expenditures		
Transferred to capital fund	14	187,610
Transferred to revenue fund	15	53,664
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	241,274
Balance at the end of the year for:		
Reserves	23	706,236
Reserve Funds	24	2,230,953
Total	25	2,937,189
Analysed as follows:		
Working funds	26	575,359
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	741,285
Sick leave	31	96,516
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	384,108
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	130,877
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	180,917
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	798,128
Parking revenues	45	14,999
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	15,000
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	2,937,189

1991 FINANCIAL INFORMATION RETURN

Municipality

Muskoka Lakes Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	357,000	725
Accounts receivable			
Canada	2	80,863	
Ontario	3	582,481	
Region or county	4	173,650	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	67,320	business taxes
Taxes receivable			
Current year's levies	9	1,418,382	-
Previous year's levies	10	483,137	-
Prior year's levies	11	194,088	-
Penalties and interest	12	244,908	-
Less allowance for uncollectables (negative)	13	- 11,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	181,656	portion of line 20
Capital outlay to be recovered in future years	19	56,000	for tax sale / tax
Other long term assets	20	20,994	registration
Total	21	3,849,479	20,994

1991 FINANCIAL INFORMATION RETURN

Municipality

Muskoka Lakes Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	250,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	16,341				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	4,995				
School Boards	30	28,430				
Trade accounts payable	31	490,746				
Other	32	28,634				
Other current liabilities	33	18,756				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	56,000				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	2,937,189				
Accumulated net revenue (deficit)						
General revenue	42	30,793				
Special charges and special areas (specify)						
--	43	5,043				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	44,138				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	3,849,479				

1991 FINANCIAL INFORMATION RETURN

Municipality

Muskoka Lakes Tp

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STATISTICAL DATA

For the year ended December 31, 1991.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	5
Non-line Department Support Staff	2	14
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	24
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	3
Libraries	11	-
Planning	12	4
Total	13	50

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	15
Wages and salaries		1,632,843	386,546
Employee benefits		257,970	17,619

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	17,081,725
Previous years' tax	17	1,278,930
Penalties and interest	18	352,866
Subtotal	19	18,713,521
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		
- recoverable from general municipal revenues	24	49,555
- recoverable from general municipal revenues	25	13,726
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	18,776,802
Amounts added to the tax roll for collection purposes only	30	48,577
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	19910315
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	1
Due date of first installment (YYYYMMDD)	35	19910815
Due date of last installment (YYYYMMDD)	36	0
		\$
Supplementary taxes levied with 1994 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	-	-	-	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Muskoka Lakes Tp

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17

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	180,468	138,568	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	..	40	-	-	-
	..	41	-	-	-
	..	42	-	-	-
	..	43	-	-	-
	..	64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	..	45	-	-	-
	..	46	-	-	-
	..	47	-	-	-
	..	48	-	-	-
	..	65	-	-	-
			water	sewer	
			1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31				84	1,790,000
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	..	53	-	-	-
	..	54	-	-	-
	..	55	-	-	-
	..	56	-	-	-
	..	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991		67	-	-	-
Approved in 1991		68	-	-	-
Financed in 1991		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1991		71	-	-	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		7,903,700	8,140,800	8,385,000	8,636,600
					8,895,700