

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 44027

MUNICIPALITY OF: Lake of Bays Tp

For the year ended December 31, 1993.

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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	6,831,531	846,902	4,643,849	1,340,780
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	6,831,531	846,902	4,643,849	1,340,780
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,419	-	-	1,419
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,515	-		6,515
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	904	-	-	904
Liquor Control Board of Ontario	14	552	-	-	552
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	9,390	-	-	9,390
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	103,938	-	-	103,938
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	372,040			372,040
Canada specific grants	30	619			619
Other municipalities - grants and fees	31	274,752			274,752
Fees and service charges	32	256,198			256,198
Subtotal	33	903,609			903,609
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	48,907	-	-	48,907
Fines	37	1,000			1,000
Penalties and interest on taxes	38	121,877			121,877
Investment income - from own funds	39	-			-
- other	40	22,253			22,253
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	2,908			2,908
Contributions from reserves and reserve funds	44	14,358			14,358

For the year ended December 31, 1993.

Lake of Bays Tp

I. Own purposes

For the year ended December 31, 1993.

Lake of Bays Tp

II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

Lake of Bays Tp

2LT - OP
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III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

Lake of Bays Tp

2LT - OP

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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	17,105,851	466,420	141,330	7.308000	8.598000	125,007	4,010	1,215	176	-	-	130,408
Separate consolidated													
Total all school board taxation	0						4,236,552	317,534	68,232	19,440	1,448	643	4,643,849

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	104	-	-	18,921
Protection to Persons and Property					
Fire	2	-	-	-	7,392
Police	3	-	-	8,437	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,969
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	8,437	9,361
Transportation services					
Roadways	8	245,892	-	221,717	4,916
Winter Control	9	49,675	-	44,598	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	295,567	-	266,315	4,916
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	34,727	-	-	71,899
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	34,727	-	-	71,899
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	800
--	29	-	-	-	-
Subtotal	30	-	-	-	800
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	3,023	619	-	97,168
Libraries	38	35,919	-	-	1,889
Other Cultural	39	-	-	-	-
Subtotal	40	38,942	619	-	99,057
Planning and Development					
Planning and Development	41	2,700	-	-	51,244
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,700	-	-	51,244
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	372,040	619	274,752	256,198

1993 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							
		Lake of Bays Tp							
For the year ended December 31, 1993.									
			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		318,151	-	112,890	25,333	-	-	456,374
Protection to Persons and Property									
Fire	2		43,763	-	81,714	10,000	9,500	-	144,977
Police	3		-	-	8,437	-	-	-	8,437
Conservation Authority	4		-	-	-	-	-	-	-
Protective inspection and control	5		65,867	-	10,717	5,000	-	-	81,584
Emergency measures	6		-	-	-	-	-	-	-
Subtotal	7		109,630	-	100,868	15,000	9,500	-	234,998
Transportation services									
Roadways	8		406,506	-	342,043	99,259	-	-	847,808
Winter Control	9		46,970	-	101,643	-	-	-	148,613
Transit	10		-	-	-	-	-	-	-
Parking	11		-	-	-	-	-	-	-
Street Lighting	12		-	-	8,360	1,984	-	-	10,344
Air Transportation	13		-	-	-	-	-	-	-
--	14		-	-	-	-	-	-	-
Subtotal	15		453,476	-	452,046	101,243	-	-	1,006,765
Environmental services									
Sanitary Sewer System	16		-	-	-	-	-	-	-
Storm Sewer System	17		-	-	-	-	-	-	-
Waterworks System	18		-	-	-	-	-	-	-
Garbage Collection	19		-	-	-	-	-	-	-
Garbage Disposal	20		45,919	-	277,442	21,735	-	-	345,096
Pollution Control	21		-	-	-	-	-	-	-
--	22		-	-	-	-	-	-	-
Subtotal	23		45,919	-	277,442	21,735	-	-	345,096
Health Services									
Public Health Services	24		-	-	-	-	-	-	-
Public Health Inspection and Control	25		-	-	-	-	-	-	-
Hospitals	26		-	-	-	-	-	-	-
Ambulance Services	27		-	-	-	-	-	-	-
Cemeteries	28		354	-	178	-	-	-	532
--	29		-	-	-	-	-	-	-
Subtotal	30		354	-	178	-	-	-	532
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		144,906	-	136,450	5,097	7,519	-	293,972
Libraries	38		24,962	-	27,812	2,403	-	-	55,177
Other Cultural	39		-	-	-	-	-	-	-
Subtotal	40		169,868	-	164,262	7,500	7,519	-	349,149
Planning and Development									
Planning and Development	41		64,979	-	24,072	248	-	-	89,299
Commercial and Industrial	42		-	-	-	-	-	-	-
Residential Development	43		-	-	-	-	-	-	-
Agriculture and Reforestation	44		-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45		-	-	-	-	-	-	-
--	46		-	-	-	-	-	-	-
Subtotal	47		64,979	-	24,072	248	-	-	89,299
Electricity	48		-	-	-	-	-	-	-
Gas	49		-	-	-	-	-	-	-
Telephone	50		-	-	-	-	-	-	-
Total	51		1,162,377	-	1,131,758	171,059	17,019	-	2,482,213

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	146,059	
Reserves and Reserve Funds	3	247,612	
	Subtotal	4	393,671
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	81,659	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	81,659
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	21,000	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	39	
--	30	-	
--	31	-	
	Subtotal	32	21,039
	Total Sources of Financing	33	496,369
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	490,461	
	Subtotal	36	490,461
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	5,908	
	Total Applications	42	496,369
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	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	20,112
Protection to Persons and Property					
Fire	2	-	-	-	42,429
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	42,429
Transportation services					
Roadways	8	59,933	-	-	195,807
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,984
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	59,933	-	-	197,791
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	21,735
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	21,735
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	-	-	-	146,325
Libraries	38	21,726	-	-	61,821
Other Cultural	39	-	-	-	-
Subtotal	40	21,726	-	-	208,146
Planning and Development					
Planning and Development	41	-	-	-	248
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	248
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	81,659	-	-	490,461

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Lake of Bays Tp

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

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Lake of Bays Tp

For the year ended December 31, 1993.

			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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

Lake of Bays Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

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. 1993 Debt Charges						
			principal	interest		
			1	2		
			\$	\$		
Recovered from the consolidated revenue fund		50	-	-		
- general tax rates *		51	-	-		
- special are rates and special charges		52	-	-		
- benefitting landowners		53	-	-		
- user rates (consolidated entities)		54	-	-		
Recovered from reserve funds		55	-	-		
Recovered from unconsolidated entities		57	-	-		
- hydro		56	-	-		
- gas and telephone		58	-	-		
--		59	-	-		
--		78	-	-		
--						
Total						
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
			1	2	3	4
			\$	\$	\$	\$
1994			-	-	-	-
1995			-	-	-	-
1996			-	-	-	-
1997			-	-	-	-
1998			-	-	-	-
1999-2003			-	-	-	-
2004 onwards			-	-	-	-
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	
					\$	
1994		72	-			
1995		73	-			
1996		74	-			
1997		75	-			
1998		76	-			
		77	-			
		Total				
10. Other notes (attach supporting schedules as required						

1993 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, 1993.

		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		842,974	3,928	846,902							
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Water 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	-	842,974	3,928	846,902	828,391	18,511	-	-	-	846,902	-
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	842,974	3,928	846,902	828,391	18,511	-	-	-	846,902	-

1993 FINANCIAL INFORMATION RETURN

Municipality

Lake of Bays Tp

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	-	2,368,679	11,477	-	2,380,156	2,326,179	53,977	-	-	2,380,156	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	120,303	161	-	120,464	118,919	1,545	-	-	120,464	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	2,001,351	9,717	-	2,011,068	1,969,320	41,748	-	-	2,011,068	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)												
	--	70	-	131,985	176	-	132,161	130,408	1,753	-	-	132,161	-
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	4,622,318	21,531	-	4,643,849	4,544,826	99,023	-	-	4,643,849	-

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Lake of Bays Tp

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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	932,773	
Revenues			
Contributions from revenue fund	2	25,000	
Contributions from capital fund	3	3,000	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	5,500	
Recreational land (the Planning Act)	61	96,227	
Investment income - from own funds	5	-	
- other	6	14,259	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	143,986	
Expenditures			
Transferred to capital fund	14	247,612	
Transferred to revenue fund	15	14,358	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	261,970	
Balance at the end of the year for:			
Reserves	23	538,122	
Reserve Funds	24	276,667	
Total	25	814,789	
Analysed as follows:			
Working funds	26	323,814	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	152,867	
Sick leave	31	20,932	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	40,509	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	14,692	
Recreational land (the Planning Act)	46	261,975	
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	814,789	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lake of Bays Tp

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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	384,552	-
Accounts receivable			
Canada	2	32,748	
Ontario	3	243,851	
Region or county	4	38,598	
Other municipalities	5	2,097	
School boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	12,852	business taxes
Taxes receivable			
Current year's levies	9	448,533	14,936
Previous year's levies	10	153,140	63
Prior year's levies	11	71,040	-
Penalties and interest	12	91,395	891
Less allowance for uncollectables (negative)	13	- 2,000	- 2,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	55,666	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	1,532,472	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lake of Bays Tp

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	300,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	105		
Ontario	27	97		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	199,271		
Trade accounts payable	31	113,636		
Other	32	10,000		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- 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	814,789		
Accumulated net revenue (deficit)				
General revenue	42	50,316		
Special charges and special areas (specify)				
--	43	14,098		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	4,722		
Cemetaries	50	25,438		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,532,472		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		5
Non-line Department Support Staff	2		1
Fire	3		1
Police	4		-
Transit	5		-
Public Works	6		12
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		2
Libraries	11		-
Planning	12		2
Total	13		23

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	763,451		216,980	
Employee benefits	15	154,369		27,577	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		6,348,859
Previous years' tax	17		375,372
Penalties and interest	18		106,809
Subtotal	19		6,831,040
Discounts allowed	20		-
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22		-
- amounts written off	23		-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act			
- recoverable from upper tier and school boards	24		27,509
- recoverable from general municipal revenues	25		6,630
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		6,865,179
Amounts added to the tax roll for collection purposes only	30		-
Business taxes written off under subsection 441(1) of the Municipal Act	81		-

		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19930331
Due date of last installment (YYYYMMDD)	33		0
Final billings: Number of installments	34		1
Due date of first installment (YYYYMMDD)	35		19930831
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	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1994	58	558,000	-	-	-
in 1995	59	500,000	-	-	-
in 1996	60	500,000	-	-	-
in 1997	61	500,000	-	-	-
in 1998	62	500,000	-	-	-
Total	63	2,558,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	-		-	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 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	1993 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	-			
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, 1992					67	-	-	-	
Approved in 1993					68	-	-	-	
Financed in 1993					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1993					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
						\$	\$	\$	\$
73					2,532,000	2,583,000	2,635,000	2,688,000	2,742,000