

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 44027**

**MUNICIPALITY OF: Lake of Bays Tp**

## ANALYSIS OF REVENUE FUND REVENUES

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	9,890,613	4,179,229	3,603,213	2,108,171
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	9,890,613	4,179,229	3,603,213	2,108,171
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	1,798	522	1,221	55
Ontario					
The Municipal Tax Assistance Act	9	12,668	8,192		4,476
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	189	57	103	29
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	18	14,655	8,771	1,324	4,560
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	19,500			19,500
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	26,000			26,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
<b>Subtotal</b>	69	45,500			45,500
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	49,710			49,710
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	263,105			263,105
Fees and service charges	32	246,223			246,223
<b>Subtotal</b>	33	559,038			559,038
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	145,790	-	-	145,790
Rents, concessions and franchises	36	24,675			24,675
Fines	37	-			-
Penalties and interest on taxes	38	177,821			177,821
Investment income - from own funds	39	-			-
- other	40	26,290			26,290
Donations	70	8,622			8,622
Sales of publications, equipment, etc	42	2,300			2,300
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	25,000			25,000
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	-	-		
--	48	-	-		
<b>Subtotal</b>	50	410,498	-	-	410,498

## Lake of Bays Tp







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

Lake of Bays Tp

2LT - UP  
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					42,544
4000	Subtotal levied by tax rate						4,140,759
2200	Local Improvements						38,470
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						38,470
3200	Total upper tier purpose taxation						4,179,229

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Lake of Bays Tp
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2LT - SB  
48

				Distribution by Purpose			
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	3,306,880	3,089,143	8,646	206,437	2,654
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	1,731	1,731	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	60	60	-	-	-
Managed Forest		0.103500	6,741	6,741	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	3,315,412	3,097,675	8,646	206,437	2,654
Subtotal Commercial			236,954	206,216	-	30,065	673
Subtotal Industrial			14,512	12,630	-	1,841	41
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			36,335	32,662	46	3,627	-
Subtotal levied by tax rate			3,603,213	3,349,183	8,692	241,970	3,368
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			3,603,213	3,349,183	8,692	241,970	3,368

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Lake of Bays Tp

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7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	10,831	-	47,069	43,886
Protection to Persons and Property					
Fire	2	11,762	-	-	20,460
Police	3	-	-	8,314	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,167
Emergency measures	6	-	-	-	837
Subtotal	7	11,762	-	8,314	25,464
Transportation services					
Roadways	8	-	-	176,138	4,767
Winter Control	9	-	-	31,584	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	207,722	4,767
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	-	-	-	3,110
--	29	-	-	-	-
Subtotal	30	-	-	-	3,110
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	105,378
Libraries	38	27,117	-	-	4,963
Other Cultural	39	-	-	-	-
Subtotal	40	27,117	-	-	110,341
Planning and Development					
Planning and Development	41	-	-	-	58,655
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	58,655
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	49,710	-	263,105	246,223



		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	460,430	-	347,330	187,726	-	-	995,486
Protection to Persons and Property								
Fire	2	141,777	-	128,505	121,596	9,500	-	401,378
Police	3	-	-	8,396	-	-	-	8,396
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	83,128	-	69,863	-	-	-	152,991
Emergency measures	6	4,150	-	4,886	-	-	-	9,036
Subtotal	7	229,055	-	211,650	121,596	9,500	-	571,801
Transportation services								
Roadways	8	247,382	-	370,378	274,053	-	-	891,813
Winter Control	9	32,346	-	104,336	-	-	-	136,682
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,738	2,106	-	-	13,844
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	279,728	-	486,452	276,159	-	-	1,042,339
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	6,621	-	4,961	-	-	-	11,582
--	29	-	-	-	-	-	-	-
Subtotal	30	6,621	-	4,961	-	-	-	11,582
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	117,118	-	129,161	-	-	-	246,279
Libraries	38	54,622	-	38,611	3,914	-	-	97,147
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	171,740	-	167,772	3,914	-	-	343,426
Planning and Development								
Planning and Development	41	60,051	-	94,328	-	-	-	154,379
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	60,051	-	94,328	-	-	-	154,379
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,207,625	-	1,312,493	589,395	9,500	-	3,119,013

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Lake of Bays Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	261,000
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	585,724
Reserves and Reserve Funds	3	113,387
Subtotal	4	699,111
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	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	1,867
Canada	21	9,184
Other Municipalities	22	12,158
Subtotal	23	23,209
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	74,478
--	30	-
--	31	-
Subtotal	32	74,478
Total Sources of Financing	33	796,798
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	560,798
Subtotal	36	560,798
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	560,798
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	25,000
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	25,000
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	25,000
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	600	-	-	36,126
Protection to Persons and Property					
Fire	2	-	-	-	150,096
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	150,096
Transportation services					
Roadways	8	-	-	-	169,651
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,106
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	171,757
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,267	-	12,158	190,143
Libraries	38	-	9,184	-	12,676
Other Cultural	39	-	-	-	-
Subtotal	40	1,267	9,184	12,158	202,819
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	1,867	9,184	12,158	560,798

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

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	-	
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	-	
Social Housing	90	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lake of Bays Tp

			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: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			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	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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 U.S. dollars			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds				
			29	-
Ontario Clean Water Agency - 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	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lake of Bays Tp
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6. Ontario Clean Water Agency 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. 1999 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	-	-	-	-
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-
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
		\$	\$	\$	\$
2000	61	-	-	-	-
2001	62	-	-	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004		-	-	-	-
2005 - 2009	65	-	-	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-	-	-	-
2001	73	-	-	-	-
2002	74	-	-	-	-
2003	75	-	-	-	-
2004	76	-	-	-	-
Total	77	-	-	-	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal		interest
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-	-	-
Other long term debt refinanced	93	-	-	-	-

1999 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, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		4,098,215	42,544	4,140,759	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		8,771	-	8,771	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,106,986	42,544	4,149,530	4,140,759	-	8,771	-	4,149,530	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	38,470	-	38,470	38,470	-	-	-	38,470	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	4,145,456	42,544	4,188,000	4,179,229	-	8,771	-	4,188,000	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lake of Bays Tp

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For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	3,317,673	32,662	-	3,350,335	3,349,183	1,152	-	3,350,335	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	8,646	46	-	8,692	8,692	-	-	8,692	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	238,511	3,627	-	242,138	241,970	168	-	242,138	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	3,372	-	-	3,372	3,368	4	-	3,372	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,568,202	36,335	-	3,604,537	3,603,213	1,324	-	3,604,537	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Lake of Bays Tp

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		1	\$
Balance at the beginning of the year	1	556,139	
Revenues			
Contributions from revenue fund	2	3,671	
Contributions from capital fund	3	-	
Development Charges Act	67	24,933	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	64,527	
Investment income - from own funds	5	-	
- other	6	12,458	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	105,589	
Expenditures			
Transferred to capital fund	14	113,387	
Transferred to revenue fund	15	25,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	138,387	
Balance at the end of the year for:			
Reserves	23	318,815	
Reserve Funds	24	204,526	
Total	25	523,341	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	293,814	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	19,001	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	6,000	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	26,170	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	178,356	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	523,341	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lake of Bays Tp
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	204,526	-
Accounts receivable			
Canada	2	14,705	
Ontario	3	-	
Region or county	4	36,938	
Other municipalities	5	4,609	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	95,692	business taxes
Taxes receivable			
Current year's levies	9	421,971	
Previous year's levies	10	316,958	-
Prior year's levies	11	150,052	-
Penalties and interest	12	172,199	-
Less allowance for uncollectables (negative)	13	- 2,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	190,902	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	1,606,552	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lake of Bays Tp
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For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	765,266		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	1,350		
School Boards	30	24,708		
Trade accounts payable	31	192,246		
Other	32	122,816		
Other current liabilities	33	3,333		
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	523,341		
Accumulated net revenue (deficit)				
General revenue	42	- 1,325		
Special charges and special areas (specify)				
--	43	- 3,077		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	2,894		
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	- 25,000		
Total	59	1,606,552		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		8
Non-line Department Support Staff	2		1
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		8
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		3
Libraries	11		2
Planning	12		-
Total	13		22
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	732,865	291,734
Employee benefits	15	130,913	52,113
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		9,315,928
Previous years' tax	17		792,047
Penalties and interest	18		173,473
Subtotal	19		10,281,448
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		32,010
- recoverable from upper tier	90		49,583
- recoverable from school boards	91		73,121
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2 %	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		10,436,162
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 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,227
Due date of last installment (YYYYMMDD)	33		19,990,427
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,727
Due date of last installment (YYYYMMDD)	36		19,990,927
			\$
Supplementary taxes levied with 2000 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 \$
Estimated to take place		3 \$	4 \$
in 2000	58	550,000	-
in 2001	59	550,000	-
in 2002	60	550,000	-
in 2003	61	550,000	-
in 2004	62	550,000	-
Total	63	2,750,000	-

STATISTICAL DATA

For the year ended December 31, 1999.

		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	1999 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	1999 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, 1998		67	-	-	-
Approved in 1999		68	-	-	-
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	-	-	-
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		3,200,000	3,250,000	3,275,000	3,300,000	3,325,000

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded		85	-
Construction contracts awarded at \$100,000 or greater		86	-

ANALYSIS OF USER FEES

Municipality

Lake of Bays Tp
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For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
	1	2	Each	5	150	17,123
		3				
	1	4	Each	40	40	13,363
		5				
	41	6	Each	400	400	56,610
		7				
	2	8	Hour	300		20,410 + \$120 per 1
		9				
	37	10	Hour	35	45	85,023 dependent on group using facilities
		11				
		12	Each			0
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			192,529	
All other user fees		22			53,694	
	Total	23			246,223	