

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 44000**

**MUNICIPALITY OF: Muskoka D**

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Muskoka D

		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	43,923,303	-	-	43,923,303
Direct water billings on ratepayers -- own municipality	2	2,864,193	-		2,864,193
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,076,701	-		3,076,701
-- other municipalities	5	-	-		-
Subtotal	6	49,864,197	-	-	49,864,197
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	239,000			239,000
Special Transition Assistance	63	717,000			717,000
Special Circumstances Fund	64	776,500			776,500
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,732,500			1,732,500
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	22,799,988			22,799,988
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	1,018,920			1,018,920
Fees and service charges	32	9,251,797			9,251,797
Subtotal	33	33,070,705			33,070,705
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	408,450			408,450
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,215,393			1,215,393
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	1,252,746			1,252,746
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	2,876,589	-	-	2,876,589







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Muskoka D
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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					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
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						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Muskoka D
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	-	-	-	-	-
Subtotal Commercial		-	-	-	-	-
Subtotal Industrial		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		-	-	-	-	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		-	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Muskoka D

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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	-	-	453,624	340,301
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	22,600
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	22,600
Transportation services					
Roadways	8	-	-	-	101,158
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	442,890
--	14	-	-	-	40,603
Subtotal	15	-	-	-	584,651
Environmental services					
Sanitary Sewer System	16	-	-	-	126,094
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,707,525
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	38,956	-	-	4,790,849
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	38,956	-	-	6,624,468
Health Services					
Public Health Services	24	1,692,983	-	509,497	65,301
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	1,494,313	-	-	5,168
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	3,187,296	-	509,497	70,469
Social and Family Services					
General Assistance	31	16,863,162	-	-	-
Assistance to Aged Persons	32	2,425,093	-	-	1,488,464
Assitance to Children	33	-	-	-	-
Day Nurseries	34	266,665	-	-	-
--	35	18,816	-	-	-
Subtotal	36	19,573,736	-	-	1,488,464
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	-	-	55,799	13,043
Commercial and Industrial	42	-	-	-	107,801
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	55,799	120,844
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	22,799,988	-	1,018,920	9,251,797



1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality
Muskoka D

		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	1,758,568	-	2,339,424	3,305,759	-	-	7,403,751
Protection to Persons and Property								
Fire	2	-	-	1,183	-	-	-	1,183
Police	3	7,700	-	6,027,729	115	-	-	6,035,544
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	62,997	-	303,280	2,302	-	-	368,579
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	70,697	-	6,332,192	2,417	-	-	6,405,306
Transportation services								
Roadways	8	1,092,422	-	1,732,857	5,069,712	-	-	7,894,991
Winter Control	9	-	-	1,647,842	-	-	-	1,647,842
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	100,167	-	347,615	85,526	-	-	533,308
--	14	-	-	66,898	-	-	-	66,898
Subtotal	15	1,192,589	-	3,795,212	5,155,238	-	-	10,143,039
Environmental services								
Sanitary Sewer System	16	1,042,880	2,892,283	1,984,387	981,115	-	-	6,900,665
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	922,535	2,308,820	1,604,984	2,330,867	-	-	7,167,206
Garbage Collection	19	71,283	-	3,595,541	-	-	-	3,666,824
Garbage Disposal	20	125,283	143,622	2,744,076	1,262,021	1,316,435	-	5,591,437
Pollution Control	21	-	-	-	2,959,764	-	-	2,959,764
--	22	-	-	-	-	-	-	-
Subtotal	23	2,161,981	5,344,725	9,928,988	7,533,767	1,316,435	-	26,285,896
Health Services								
Public Health Services	24	2,467,441	-	764,688	-	-	-	3,232,129
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	3,019,905	400,000	-	-	3,419,905
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	2,467,441	-	3,784,593	400,000	-	-	6,652,034
Social and Family Services								
General Assistance	31	1,090,202	-	294,642	57,588	20,466,803	-	21,909,235
Assistance to Aged Persons	32	3,090,824	-	874,154	-	-	-	3,964,978
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	45,047	-	28,584	2,140	239,911	-	315,682
--	35	16,021	-	2,558	237	-	-	18,816
Subtotal	36	4,242,094	-	1,199,938	59,965	20,706,714	-	26,208,711
Social Housing	90	-	-	1,526,874	-	-	-	1,526,874
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	-	-	-	-	-
Planning and Development								
Planning and Development	41	536,661	-	89,352	60,163	-	-	686,176
Commercial and Industrial	42	-	-	107,907	-	175,000	-	282,907
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	536,661	-	197,259	60,163	175,000	-	969,083
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	12,430,031	5,344,725	29,104,480	16,517,309	22,198,149	-	85,594,694

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Muskoka D		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	3,886,821
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	4,841,927
Reserves and Reserve Funds	3	9,777,981
Subtotal	4	14,619,908
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	8,665,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	8,665,000
Grants and Loan Forgiveness		
Ontario	20	3,207,814
Canada	21	-
Other Municipalities	22	-
Subtotal	23	3,207,814
Other Financing		
Prepaid Special Charges	24	122,732
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	8,508
--	31	-
Subtotal	32	131,240
Total Sources of Financing	33	26,623,962
Applications		
Own Expenditures		
Short Term Interest Costs	34	213,835
Other	35	18,618,568
Subtotal	36	18,832,403
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	5,665,000
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	5,665,000
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	24,497,403
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,760,262
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	1,760,262
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,760,262
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	5,665,000
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Muskoka D
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	304,634
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	-	-	-	6,421,742
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	37,782
--	14	-	-	-	-
Subtotal	15	-	-	-	6,459,524
Environmental services					
Sanitary Sewer System	16	1,399,338	-	-	4,316,785
Storm Sewer System	17	-	-	-	-
Waterworks System	18	1,808,476	-	-	5,006,624
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	852,728
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,207,814	-	-	10,176,137
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	1,650,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	1,650,000
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	148,792
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	148,792
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	-	-	-	93,316
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	93,316
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,207,814	-	-	18,832,403

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Muskoka D
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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	21,263,000	
Waterworks System	18	-	
Garbage Collection	19	10,021,000	
Garbage Disposal	20	-	
Pollution Control	21	442,000	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	31,726,000	
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

Muskoka D
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		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	41,500,000
Subtotal		4	41,500,000
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	3,750,000
:Other municipalities		8	6,024,000
Subtotal		9	9,774,000
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	31,726,000
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	31,726,000
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

Muskoka D
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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		2,756,000					2,588,725	
- 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		2,756,000					2,588,725	
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									



1999 FINANCIAL INFORMATION RETURN

Municipality

Muskoka D

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Muskoka D

10  
15

		1	\$
Balance at the beginning of the year	1	17,184,609	
Revenues			
Contributions from revenue fund	2	11,675,382	
Contributions from capital fund	3	-	
Development Charges Act	67	616,080	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	790,809	
- other	6	-	
--	9	48,000	
--	10	2,000	
--	11	18,906	
--	12	133,866	
Total revenue	13	13,285,043	
Expenditures			
Transferred to capital fund	14	9,777,981	
Transferred to revenue fund	15	1,215,393	
Charges for long term liabilities - principal and interest	16	-	
--	63	22,336	
--	20	-	
--	21	-	
Total expenditure	22	11,015,710	
Balance at the end of the year for:			
Reserves	23	7,439,004	
Reserve Funds	24	12,014,939	
Total	25	19,453,943	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	6,560,078	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	878,926	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	671,375	
Capital expenditure - general administration	34	2,936,782	
- roads	35	4,258,326	
- sanitary and storm sewers	36	1,717,117	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	1,446,739	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	416,775	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	567,825	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	19,453,943	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Muskoka D
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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	1,400,187	-
Accounts receivable			
Canada	2	245,714	
Ontario	3	4,852,465	
Region or county	4	-	
Other municipalities	5	1,146,023	
School Boards	6	-	portion of taxes
Waterworks	7	1,177,003	receivable for
Other (including unorganized areas)	8	1,731,912	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	18,837,813	
Other current assets	18	1,117,398	portion of line 20
Capital outlay to be recovered in future years	19	31,726,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	62,234,515	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Muskoka D
-----------

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	791,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	511,780		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	8,552,155		
Other	32	-		
Other current liabilities	33	502,291		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	31,726,000		
- 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	19,453,943		
Accumulated net revenue (deficit)				
General revenue	42	2,041,950		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	415,658		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,760,262		
Total	59	62,234,515		

## Municipality

## Muskoka D

*For the year ended December 31, 1999.*

12  
17

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	10			
Non-line Department Support Staff	2	25			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	79			
Health Services	7	51			
Homes for the Aged	8	55			
Other Social Services	9	25			
Parks and Recreation	10	-			
Libraries	11	-			
Planning	12	13			
Total	13	258			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	9,352,126		
Wages and salaries			1,919,031		
Employee benefits	15	1,676,767	182,308		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	-			
Previous years' tax	17	-			
Penalties and interest	18	-			
Subtotal	19	-			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	-			
- recoverable from upper tier	90	-			
- recoverable from school boards	91	-			
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	-			
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	-			
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	-			
Due date of first installment (YYYYMMDD)	32	-			
Due date of last installment (YYYYMMDD)	33	-			
Final billings: Number of installments	34	-			
Due date of first installment (YYYYMMDD)	35	-			
Due date of last installment (YYYYMMDD)	36	-			
		\$			
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	
Estimated to take place	1	2	3	4	
	\$	\$	\$	\$	
in 2000	58	22,420,000	2,745,000	-	
in 2001	59	30,510,000	4,655,000	-	
in 2002	60	26,811,000	1,600,000	-	
in 2003	61	15,039,000	-	-	
in 2004	62	12,335,000	-	-	
Total	63	107,115,000	9,000,000	-	

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	9,170	2,029,913	834,280
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	6,690	2,171,120	905,581
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	1,760,262
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	-	-	11,300,000
Approved in 1999				68	-	-	700,000
Financed in 1999				69	-	-	3,000,000
No long term financing necessary				70	-	-	-
Approved but not financed as at December 31, 1999				71	-	-	9,000,000
Applications submitted but not approved as at Decemeber 31, 1999				72	-	-	-
12. Forecast of total revenue fund expenditures							
				2000	2001	2002	2003
				1	2	3	4
					\$	\$	\$
				73	85,200,000	87,700,000	90,400,000
							93,100,000
							95,900,000
13. Municipal procurement this year							
						1	2
							\$
Total construction contracts awarded						85	34
Construction contracts awarded at \$100,000 or greater						86	28
							18,125,000
							17,880,000

ANALYSIS OF USER FEES

Municipality

Muskoka D
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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
	20	1 Tonne	60	90	4,790,849	0
	32	2 Day	29	60	1,399,490	0
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			6,190,339	
All other user fees		22			3,061,458	
	Total	23			9,251,797	