

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52026

MUNICIPALITY OF: Espanola T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	6,530,011	-	3,788,048	2,741,963
Direct water billings on ratepayers -- own municipality	2	261,573	-		261,573
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	30,000	-		30,000
-- other municipalities	5	-	-		-
Subtotal	6	6,821,584	-	3,788,048	3,033,536
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,125	-	-	9,125
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,261	-		6,261
The Municipal Act, section 157	10	4,650	-		4,650
Other	11	6,685	-		6,685
Ontario Enterprises					
Ontario Housing Corporation	12	41,296	-	23,694	17,602
Ontario Hydro	13	3,577	-	-	3,577
Liquor Control Board of Ontario	14	3,326	-	-	3,326
Other	15	-	-	-	-
Municipal enterprises	16	9,455	-	-	9,455
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	84,375	-	23,694	60,681
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	63,360	-	-	63,360
Per Household Police	20	105,600	-	-	105,600
Transitional amd special assistance	22	143,667	-	-	143,667
Resource Equalization	23	-	-	-	-
General Support	24	173,265	-	-	173,265
Northern Special Support	25	662,069	-	-	662,069
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	1,147,961	-	-	1,147,961
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	326,195			326,195
Canada specific grants	30	72,351			72,351
Other municipalities - grants and fees	31	5,534			5,534
Fees and service charges	32	325,680			325,680
Subtotal	33	729,760			729,760
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	29,667	-	-	29,667
Fines	37	3,962			3,962
Penalties and interest on taxes	38	31,417			31,417
Investment income - from own funds	39	-			-
- other	40	163,959			163,959
Sales of publications, equipment, etc	42	797			797
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	123,226			123,226
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-	-	
Sale of Land	49	31,500			31,500
Subtotal	50	384,528	-	-	384,528
TOTAL REVENUE	51	9,168,208	-	3,811,742	5,356,466

For the year ended December 31, 1990.

Espanola T

2LT - OP

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[illegible]

For the year ended December 31, 1990.

Espanola T

2LT - OP

[illegible]

For the year ended December 31, 1990.

Espanola T

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,213,041	1,679,443	883,384	3,762	4,793	3,625	3,788,048

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Espanola T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,048	43,090	-	33,227
Protection to Persons and Property					
Fire	2	-	-	-	2,695
Police	3	5,011	1,488	-	7,896
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	5,011	1,488	-	10,591
Transportation services					
Roadways	8	120,875	5,505	-	20,920
Winter Control	9	94,073	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	700
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	214,948	5,505	-	21,620
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	4,443	-	-	-
Waterworks System	18	-	-	-	2,321
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,443	-	-	2,321
Health Services					
Public Health Services	24	-	-	-	59,634
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	1,658	-	16,718
--	29	-	-	-	-
Subtotal	30	-	1,658	-	76,352
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	9,704	-	-	3,540
Assitance to Children	33	-	-	-	-
Day Nurseries	34	23,188	-	-	-
--	35	-	-	-	-
Subtotal	36	32,892	-	-	3,540
Recreation and Cultural Services					
Parks and Recreation	37	20,729	10,679	-	148,894
Libraries	38	24,561	5,266	5,534	8,066
Other Cultural	39	-	-	-	-
Subtotal	40	45,290	15,945	5,534	156,960
Planning and Development					
Planning and Development	41	21,563	-	-	20,905
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	4,665	-	164
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	21,563	4,665	-	21,069
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	326,195	72,351	5,534	325,680

		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	395,908	9,105	234,143	44,638	8,490	63	692,347
Protection to Persons and Property								
Fire	2	93,660	-	25,910	17,553	1,100	-	138,223
Police	3	666,211	-	55,526	34,379	-	-	756,116
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	8,708	-	19,227	-	-	8	27,943
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	768,579	-	100,663	51,932	1,100	8	922,282
Transportation services								
Roadways	8	621,279	-	150,622	390,417	-	121,031	1,041,287
Winter Control	9	53,178	-	37,548	-	-	75,429	166,155
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	4,500	26,215	3,333	-	-	34,048
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	674,457	4,500	214,385	393,750	-	45,602	1,241,490
Environmental services								
Sanitary Sewer System	16	18,802	6,042	98,501	23,597	950	7,746	155,638
Storm Sewer System	17	27,097	-	2,897	-	-	12,213	42,207
Waterworks System	18	39,395	-	102,125	73,952	11,573	16,015	243,060
Garbage Collection	19	11,488	-	86,930	-	-	5,132	103,550
Garbage Disposal	20	-	-	114,675	-	-	-	114,675
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	96,782	6,042	405,128	97,549	12,523	41,106	659,130
Health Services								
Public Health Services	24	-	-	-	-	41,577	-	41,577
Public Health Inspection and Control	25	181	36,838	37,783	-	-	-	74,802
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	37,180	-	3,654	-	-	2,804	43,638
--	29	-	-	-	-	-	-	-
Subtotal	30	37,361	36,838	41,437	-	41,577	2,804	160,017
Social and Family Services								
General Assistance	31	-	-	-	-	302,239	-	302,239
Assistance to Aged Persons	32	14,654	-	6,507	5,000	23,760	580	50,501
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	3,376	-	26,933	-	-	-	30,309
--	35	-	-	-	-	-	-	-
Subtotal	36	18,030	-	33,440	5,000	325,999	580	383,049
Recreation and Cultural Services								
Parks and Recreation	37	523,987	-	180,404	143,864	-	1,041	849,296
Libraries	38	116,086	-	60,435	9,251	-	-	185,772
Other Cultural	39	-	-	-	-	3,000	-	3,000
Subtotal	40	640,073	-	240,839	153,115	3,000	1,041	1,038,068
Planning and Development								
Planning and Development	41	31,472	-	64,433	-	-	-	95,905
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	5,605	-	76	-	-	-	5,681
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	37,077	-	64,509	-	-	-	101,586
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,668,267	56,485	1,334,544	745,984	392,689	-	5,197,969

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		546,317	
Reserves and Reserve Funds	3		230,949	
	Subtotal	4	777,266	
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		1,200,975	
Canada	21		4,842	
Other Municipalities	22		-	
	Subtotal	23	1,205,817	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		4,553	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		2,000	
--	31		13,260	
	Subtotal	32	19,813	
	Total Sources of Financing	33	2,002,896	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,994,396	
	Subtotal	36	1,994,396	
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		8,500	
	Total Applications	42	2,002,896	
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		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Espanola T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	32,638
Protection to Persons and Property					
Fire	2	-	-	-	1,353
Police	3	-	-	-	75,414
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	76,767
Transportation services					
Roadways	8	1,108,778	1,159	-	1,556,353
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,333
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,108,778	1,159	-	1,559,686
Environmental services					
Sanitary Sewer System	16	40,962	-	-	84,076
Storm Sewer System	17	-	-	-	-
Waterworks System	18	24,973	-	-	51,258
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	65,935	-	-	135,334
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	3,683	-	23,643
--	29	-	-	-	-
Subtotal	30	-	3,683	-	23,643
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	26,262	-	-	145,028
Libraries	38	-	-	-	21,300
Other Cultural	39	-	-	-	-
Subtotal	40	26,262	-	-	166,328
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	1,200,975	4,842	-	1,994,396

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Espanola T

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		1	\$
General Government	1	18,520	
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	65,500	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	65,500
Environmental services			
Sanitary Sewer System	16	11,469	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	11,469
Health Services			
Public Health Services	24	158,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	158,000
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	253,489

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Espanola T

For the year ended December 31, 1990.

			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	158,000
: To Canada and agencies			2	11,469
: To other			3	84,020
	Subtotal		4	253,489
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	253,489
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	2
Installment (serial) debentures			17	169,467
Long term bank loans			18	65,500
Lease purchase agreements			19	18,520
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	184,312
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	184,312

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

Espanola T

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. 1990 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	36,899	19,586		
- 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	-	-		
--	58	-	-		
--	59	-	-		
Total	78	36,899	19,586		
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
		\$	\$	\$	\$
1991	60	43,248	19,733	-	-
1992	61	46,639	16,191	-	-
1993	62	37,102	12,541	-	-
1994	63	37,000	9,783	-	-
1995	64	40,000	6,880	-	-
1996-2000	65	49,500	3,655	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	253,489	68,783	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

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1990 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	-	8	1,907,817	6,815	-	1,914,632	1,871,286	35,846	7,512	-	1,914,644	4	
--	31	-	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)														
--	40	-	4	389,769	609	-	390,378	381,207	2,703	6,471	-	390,381	-	1
--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)														
--	50	-	7	1,501,947	4,756	-	1,506,703	1,468,820	28,186	9,711	-	1,506,717	7	7
--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	-	-	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	19	3,799,533	12,180	-	3,811,713	3,721,313	66,735	23,694	-	3,811,742	10	10

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Espanola T

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		1	
		\$	
Balance at the beginning of the year	1	1,186,463	
Revenues			
Contributions from revenue fund	2	199,667	
Contributions from capital fund	3	8,500	
Lot levies and subdivider contributions	60	1,650	
Recreational land (the Planning Act)	61	2,075	
Investment income - from own funds	5	-	
- other	6	20,249	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	232,141	
Expenditures			
Transferred to capital fund	14	230,949	
Transferred to revenue fund	15	123,226	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	354,175	
Balance at the end of the year for:			
Reserves	23	846,235	
Reserve Funds	24	218,194	
	Total 25	1,064,429	
Analysed as follows:			
Working funds	26	331,198	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	43,043	
- water	29	26,994	
Replacement of equipment	30	287,208	
Sick leave	31	131,976	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	1,429	
- other cultural	66	-	
- water	38	81,853	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	21,702	
Lot levies and subdivider contributions	44	50,151	
Recreational land (the Planning Act)	46	86,875	
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	2,000	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,064,429	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1327,069	2,280
	Accounts receivable		
	Canada	213,142	
	Ontario	3783,729	
	Region or county	4-	
	Other municipalities	5-	
	School Boards	633,995	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	8100,370	business taxes
	Taxes receivable		
	Current year's levies	991,234	6,412
	Previous year's levies	1035,392	2,071
	Prior year's levies	1112,906	-
	Penalties and interest	1214,976	1,182
	Less allowance for uncollectables (negative)	13-793	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	1893,492	portion of line 20
	Capital outlay to be recovered in future years	19253,489	for tax sale / tax
	Other long term assets	20-	registration
		211,759,001	-
	Total		

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	2,196		
Ontario	27	245		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	471,531		
Other	32	32,871		
Other current liabilities	33	15,681		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	253,489		
- 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	1,064,429		
Accumulated net revenue (deficit)				
General revenue	42	- 91,487		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	651		
Cemetaries	50	9,385		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	10		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,759,001		

Municipality

Espanola T

For the year ended December 31, 1990.

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1													
1. Number of continuous full time employees as at December 31													
Administration										1	8		
Non-line Department Support Staff										2	-		
Fire										3	1		
Police										4	12		
Transit										5	-		
Public Works										6	19		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	7		
Libraries										11	1		
Planning										12	-		
Total										13	48		
continuous full time employees December 31													
other													
1													
2													
14													
15													
2. Total expenditures during the year on:													
Wages and salaries										14	1,816,230	232,166	
Employee benefits										15	361,953	14,668	
3. Reductions of tax roll during the year (lower tier municipalities only)													
1													
\$													
Cash collections: Current year's tax										16	6,258,803		
Previous years' tax										17	72,268		
Penalties and interest										18	56,815		
Subtotal										19	6,387,886		
Discounts allowed										20	-		
Tax adjustments under section 362 and 363 of the Municipal Act										22	-		
- amounts added to the roll (negative)										23	-		
- amounts written off										24	12,614		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act										25	8,925		
- recoverable from upper tier and school boards										26	-		
- recoverable from general municipal revenues										27	-		
Transfers to tax sale and tax registration accounts										28	-		
The Municipal Elderly Residents' Assistance Act - reductions										29	-		
- refunds										30	-		
Other (specify)										31	-		
Total reductions										32	6,409,425		
Amounts added to the tax roll for collection purposes only													
30													
Business taxes written off under subsection 495(1) of the Municipal Act													
81													
-													
4. Tax due dates for 1990 (lower tier municipalities only)													
1													
Interim billings: Number of installments										31	2		
Due date of first installment (YYYYMMDD)										32	19900209		
Due date of last installment (YYYYMMDD)										33	19900330		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19900629		
Due date of last installment (YYYYMMDD)										36	19900824		
											\$		
Supplementary taxes levied with 1994 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 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	1,934,000	-	-
in 1993										59	8,724,000	-	1,500,000
in 1994										60	1,292,000	-	-
in 1995										61	8,000,000	-	2,500,000
in 1996										62	1,300,000	-	-
Total										63	21,250,000	-	4,000,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	132,584	73,250		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	2,122	209,258	52,315	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	2,122	28,800	1,200	
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, 1989					67	-	-	-	
Approved in 1990					68	-	-	-	
Financed in 1990					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1990					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					5,522,000	5,814,000	6,023,000	6,170,000	6,416,800