

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52026

MUNICIPALITY OF: Espanola T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Espanola T

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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	7,101,835	-	4,047,408	3,054,427
Direct water billings on ratepayers -- own municipality	2	338,139	-		338,139
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	30,000	-		30,000
-- other municipalities	5	-	-		-
Subtotal	6	7,469,974	-	4,047,408	3,422,566
PAYMENTS IN LIEU OF TAXATION					
Canada	7	8,944	-	-	8,944
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,966	-		4,966
The Municipal Act, section 157	10	4,650	-		4,650
Other	11	7,285	-		7,285
Ontario Enterprises					
Ontario Housing Corporation	12	48,547	-	27,561	20,986
Ontario Hydro	13	3,394	-	-	3,394
Liquor Control Board of Ontario	14	3,258	-	-	3,258
Other	15	-	-	-	-
Municipal enterprises	16	9,536	-	-	9,536
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	90,580	-	27,561	63,019
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	1,054,509	-	-	1,054,509
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	382,941			382,941
Canada specific grants	30	26,289			26,289
Other municipalities - grants and fees	31	5,492			5,492
Fees and service charges	32	346,353			346,353
Subtotal	33	761,075			761,075
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	58,571	-	-	58,571
Fines	37	6,454			6,454
Penalties and interest on taxes	38	36,794			36,794
Investment income - from own funds	39	-			-
- other	40	143,456			143,456
Sales of publications, equipment, etc	42	269			269
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,767			2,767
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	248,311	-	-	248,311
TOTAL REVENUE	51	9,624,449	-	4,074,969	5,549,480

For the year ended December 31, 1991.

Espanola T

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For the year ended December 31, 1991.

Espanola T

2LT - OP

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

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						1,323,786	1,781,034	931,178	- 1,650	7,801	5,259	4,047,408

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

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1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	1,031	-	-	38,699
Protection to Persons and Property					
Fire	2	-	-	-	1,600
Police	3	13,896	-	-	5,702
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	13,896	-	-	7,302
Transportation services					
Roadways	8	158,231	5,955	-	16,406
Winter Control	9	111,451	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	269,682	5,955	-	16,406
Environmental services					
Sanitary Sewer System	16	2,471	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,112
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	25,225	-	-	13,386
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	27,696	-	-	15,498
Health Services					
Public Health Services	24	-	-	-	65,675
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	1,432	-	20,886
--	29	-	-	-	-
Subtotal	30	-	1,432	-	86,561
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	8,403	-	-	3,299
Assitance to Children	33	-	-	-	-
Day Nurseries	34	19,525	-	-	-
--	35	-	-	-	-
Subtotal	36	27,928	-	-	3,299
Recreation and Cultural Services					
Parks and Recreation	37	13,556	10,331	-	163,010
Libraries	38	19,263	3,273	5,492	8,865
Other Cultural	39	-	-	-	-
Subtotal	40	32,819	13,604	5,492	171,875
Planning and Development					
Planning and Development	41	9,889	-	-	5,700
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	5,298	-	1,013
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	9,889	5,298	-	6,713
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	382,941	26,289	5,492	346,353

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Espanola T						
For the year ended December 31, 1991.								
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	401,508	7,973	223,458	203,954	8,059	3	844,955
Protection to Persons and Property								
Fire	2	99,708	-	26,099	53,345	1,300	113	180,565
Police	3	734,700	-	70,785	24,903	-	-	830,388
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	17,877	-	22,386	-	-	11	40,274
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	852,285	-	119,270	78,248	1,300	124	1,051,227
Transportation services								
Roadways	8	577,354	-	194,605	72,783	-	118,167	726,575
Winter Control	9	55,571	-	51,423	-	-	75,248	182,242
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	10,000	7,606	666	-	-	18,272
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	632,925	10,000	253,634	73,449	-	42,919	927,089
Environmental services								
Sanitary Sewer System	16	11,804	6,033	102,157	46,747	950	4,224	171,915
Storm Sewer System	17	33,588	-	1,439	49,722	-	15,840	100,589
Waterworks System	18	33,405	-	106,014	50,051	15,080	13,064	217,614
Garbage Collection	19	12,398	-	138,985	-	-	4,498	155,881
Garbage Disposal	20	-	-	184,262	-	-	-	184,262
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	91,195	6,033	532,857	146,520	16,030	37,626	830,261
Health Services								
Public Health Services	24	-	-	-	-	34,686	-	34,686
Public Health Inspection and Control	25	490	36,889	44,249	32,167	5,000	86	118,881
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	42,909	-	4,255	1,500	-	3,881	52,545
--	29	-	-	-	-	-	-	-
Subtotal	30	43,399	36,889	48,504	33,667	39,686	3,967	206,112
Social and Family Services								
General Assistance	31	-	-	-	-	347,372	-	347,372
Assistance to Aged Persons	32	16,921	-	3,684	5,000	34,646	789	61,040
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	4,567	-	22,139	-	-	-	26,706
--	35	-	-	-	-	-	-	-
Subtotal	36	21,488	-	25,823	5,000	382,018	789	435,118
Recreation and Cultural Services								
Parks and Recreation	37	587,024	-	214,898	99,527	-	410	901,859
Libraries	38	104,036	-	50,927	24,600	-	-	179,563
Other Cultural	39	-	-	-	-	2,500	-	2,500
Subtotal	40	691,060	-	265,825	124,127	2,500	410	1,083,922
Planning and Development								
Planning and Development	41	34,372	-	27,290	68	-	-	61,730
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	5,679	-	-	-	-	-	5,679
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	40,051	-	27,290	68	-	-	67,409
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,773,911	60,895	1,496,661	665,033	449,593	-	5,446,093

For the year ended December 31, 1991.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		383,355
Reserves and Reserve Funds	3		77,188
Subtotal	4		460,543
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		323,461
Canada	21		11,780
Other Municipalities	22		-
Subtotal	23		335,241
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		926
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		40,291
--	30		-
--	31		-
Subtotal	32		41,217
Total Sources of Financing	33		837,001
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		645,301
Subtotal	36		645,301
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		191,700
Total Applications	42		837,001
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44		-
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Espanola T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	5,199
Protection to Persons and Property					
Fire	2	-	-	-	2,145
Police	3	-	-	-	2,703
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,848
Transportation services					
Roadways	8	45,562	-	-	133,305
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	666
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	45,562	-	-	133,971
Environmental services					
Sanitary Sewer System	16	61,049	-	-	62,097
Storm Sewer System	17	71,113	-	-	120,835
Waterworks System	18	87,294	-	-	99,121
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	219,456	-	-	282,053
Health Services					
Public Health Services	24	-	-	-	32,167
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	32,167
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	55,508	11,780	-	168,607
Libraries	38	2,935	-	-	9,889
Other Cultural	39	-	-	-	-
Subtotal	40	58,443	11,780	-	178,496
Planning and Development					
Planning and Development	41	-	-	-	8,567
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	8,567
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	323,461	11,780	-	645,301

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Espanola T

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			1	
			\$	
General Government		1	10,547	
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	55,500	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	55,500	
Environmental services				
Sanitary Sewer System		16	5,886	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	5,886	
Health Services				
Public Health Services		24	138,000	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	138,000	
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	209,933	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Espanola T

For the year ended December 31, 1991.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	138,000
: To Canada and agencies			2	5,886
: To other			3	66,047
	Subtotal		4	209,933
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	209,933
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	2
Installment (serial) debentures			17	143,884
Long term bank loans			18	55,500
Lease purchase agreements			19	10,547
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	200,225
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	200,225

Municipality

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For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1 \$	2 \$	3 \$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1991 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	43,556		17,339			
- 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	43,556		17,339			
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	45,860	17,895	-	-	-	-
1993	61	37,573	12,285	-	-	-	-
1994	62	37,000	9,782	-	-	-	-
1995	63	40,000	6,880	-	-	-	-
1996	64	44,000	3,655	-	-	-	-
1997-2001	65	5,500	-	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	209,933	50,497	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	-				-	
1994	74	-				-	
1995	75	-				-	
1996	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

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1991 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	4	1,925,386	5,896	-	1,931,282	1,882,265	38,974	10,040	-	1,931,279	1
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	535,516	1,046	-	536,562	523,752	6,332	6,480	-	536,564	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7	1,602,664	4,467	-	1,607,131	1,564,707	31,378	11,041	-	1,607,126	2
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	10	4,063,566	11,409	-	4,074,975	3,970,724	76,684	27,561	-	4,074,969	4

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Espanola T

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		1	
		\$	
Balance at the beginning of the year	1	1,064,429	
Revenues			
Contributions from revenue fund	2	281,678	
Contributions from capital fund	3	191,700	
Lot levies and subdivider contributions	60	5,350	
Recreational land (the Planning Act)	61	9,300	
Investment income - from own funds	5	-	
- other	6	23,351	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	511,379	
Expenditures			
Transferred to capital fund	14	77,188	
Transferred to revenue fund	15	2,767	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	79,955	
Balance at the end of the year for:			
Reserves	23	1,240,330	
Reserve Funds	24	255,523	
	Total 25	1,495,853	
Analysed as follows:			
Working funds	26	322,698	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	47,712	
- water	29	30,992	
Replacement of equipment	30	333,448	
Sick leave	31	147,376	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	48,800	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	352,508	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	60,916	
Recreational land (the Planning Act)	46	105,906	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	20,000	
Vacation Pay - Council	52	2,000	
Waste Site	53	9,997	
Police Commission	54	13,500	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,495,853	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,203,070	2,230
Accounts receivable			
Canada	2	18,199	
Ontario	3	316,512	
Region or county	4	-	
Other municipalities	5	2,026	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	67,796	business taxes
Taxes receivable			
Current year's levies	9	99,585	8,960
Previous year's levies	10	45,822	4,757
Prior year's levies	11	20,740	1,005
Penalties and interest	12	20,446	1,751
Less allowance for uncollectables (negative)	13	- 3,493	2,700
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	77,391	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	209,933	
Other long term assets	20	-	-
Total	21	2,078,027	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

For the year ended December 31, 1991.

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	40		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	275,094		
Other	32	39,325		
Other current liabilities	33	35,847		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	209,933		
- 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	1,495,853		
Accumulated net revenue (deficit)				
General revenue	42	- 5,147		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	12,210		
Cemetaries	50	14,868		
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	2,078,027		

1991 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

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STATISTICAL DATA

For the year ended December 31, 1991.

1													
1. Number of continuous full time employees as at December 31													
Administration												1	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

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		124,370		
6. Ontario Home Renewal Plan trust fund at year end							64,968		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,129	270,509	67,630	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	2,129	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, 1991					67	-	-	-	
Approved in 1991					68	-	-	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					5,450,000	5,627,820	5,852,933	6,087,051	6,330,533