

1992 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	7,411,395	-	4,322,260	3,089,135
Direct water billings on ratepayers -- own municipality	2	384,970	-		384,970
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	30,000	-		30,000
-- other municipalities	5	-	-		-
Subtotal	6	7,826,365	-	4,322,260	3,504,105
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,303	-	-	9,303
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	5,003	-		5,003
The Municipal Act, section 157	10	4,650	-		4,650
Other	11	7,568	-		7,568
Ontario Enterprises					
Ontario Housing Corporation	12	50,699	-	29,555	21,144
Ontario Hydro	13	3,540	-	-	3,540
Liquor Control Board of Ontario	14	3,282	-	-	3,282
Other	15	-	-	-	-
Municipal enterprises	16	9,947	-	-	9,947
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	93,992	-	29,555	64,437
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	1,065,054	-	-	1,065,054
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	377,390			377,390
Canada specific grants	30	62,333			62,333
Other municipalities - grants and fees	31	5,606			5,606
Fees and service charges	32	345,255			345,255
Subtotal	33	790,584			790,584
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	47,455	-	-	47,455
Fines	37	4,798			4,798
Penalties and interest on taxes	38	42,060			42,060
Investment income - from own funds	39	-			-
- other	40	135,681			135,681
Sales of publications, equipment, etc	42	2,663			2,663
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	232,657	-	-	232,657
TOTAL REVENUE	51	10,008,652	-	4,351,815	5,656,837

For the year ended December 31, 1992.

Espanola T

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[illegible]

For the year ended December 31, 1992.

Espanola T

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II. Upper tier purposes

For the year ended December 31, 1992.

Espanola T

2LT - OP
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ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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						1,427,830	1,897,222	991,957	- 1,012	3,841	2,422	4,322,260

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	22,948	36,472	-	35,106
Protection to Persons and Property					
Fire	2	-	-	-	2,060
Police	3	1,976	-	-	6,668
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,976	-	-	8,728
Transportation services					
Roadways	8	153,729	6,056	-	19,839
Winter Control	9	102,853	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	256,582	6,056	-	19,839
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	2,981	-	-	-
Waterworks System	18	-	-	-	1,287
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	14,026	-	-	7,938
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	17,007	-	-	9,225
Health Services					
Public Health Services	24	-	-	-	68,894
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	1,339	-	15,101
--	29	-	-	-	-
Subtotal	30	-	1,339	-	83,995
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	8,772	-	-	3,524
Assitance to Children	33	-	-	-	-
Day Nurseries	34	22,038	-	-	-
--	35	-	-	-	-
Subtotal	36	30,810	-	-	3,524
Recreation and Cultural Services					
Parks and Recreation	37	23,558	5,950	-	170,293
Libraries	38	18,809	2,380	5,606	9,588
Other Cultural	39	-	-	-	-
Subtotal	40	42,367	8,330	5,606	179,881
Planning and Development					
Planning and Development	41	5,700	-	-	3,735
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	10,136	-	1,222
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,700	10,136	-	4,957
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	377,390	62,333	5,606	345,255

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality	
Espanola T	

		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	451,978	7,527	254,564	212,000	4,121	24	930,214
Protection to Persons and Property								
Fire	2	107,368	-	24,402	29,869	1,600	99	163,338
Police	3	795,849	-	84,029	28,009	-	-	907,887
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	11,108	-	20,414	-	-	26	31,548
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	914,325	-	128,845	57,878	1,600	125	1,102,773
Transportation services								
Roadways	8	599,702	-	169,148	111,573	-	126,909	753,514
Winter Control	9	61,368	-	32,691	-	-	78,641	172,700
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	10,000	36,217	1,057	-	-	47,274
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	661,070	10,000	238,056	112,630	-	48,268	973,488
Environmental services								
Sanitary Sewer System	16	11,701	6,024	122,172	68,128	950	6,114	215,089
Storm Sewer System	17	38,320	-	4,348	44,877	-	13,089	100,634
Waterworks System	18	28,559	-	112,198	2,087	16,989	11,406	171,239
Garbage Collection	19	16,053	-	136,788	-	-	9,653	162,494
Garbage Disposal	20	-	-	232,230	25,000	-	-	257,230
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	94,633	6,024	607,736	140,092	17,939	40,262	906,686
Health Services								
Public Health Services	24	-	-	-	-	41,984	-	41,984
Public Health Inspection and Control	25	-	36,733	45,147	41,177	3,500	-	126,557
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	48,700	-	3,774	12,248	-	2,321	67,043
--	29	-	-	-	-	-	-	-
Subtotal	30	48,700	36,733	48,921	53,425	45,484	2,321	235,584
Social and Family Services								
General Assistance	31	-	-	-	-	417,640	-	417,640
Assistance to Aged Persons	32	16,588	-	4,459	5,000	30,329	580	56,956
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	4,612	-	24,941	-	-	-	29,553
--	35	-	-	-	-	-	-	-
Subtotal	36	21,200	-	29,400	5,000	447,969	580	504,149
Recreation and Cultural Services								
Parks and Recreation	37	467,898	-	202,616	95,631	27	4,956	771,128
Libraries	38	107,145	-	78,337	5,375	-	-	190,857
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	575,043	-	280,953	101,006	27	4,956	961,985
Planning and Development								
Planning and Development	41	22,494	-	12,438	-	-	-	34,932
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	5,413	-	20	-	-	-	5,433
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	27,907	-	12,458	-	-	-	40,365
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,794,856	60,284	1,600,933	682,031	517,140	-	5,655,244

For the year ended December 31, 1992.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		385,176
Reserves and Reserve Funds	3		200,500
Subtotal	4		585,676
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		146,067
Canada	21		5,916
Other Municipalities	22		-
Subtotal	23		151,983
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		15,000
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		12,700
--	30		-
--	31		-
Subtotal	32		27,700
Total Sources of Financing	33		765,359
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		635,359
Subtotal	36		635,359
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		130,000
Total Applications	42		765,359
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		-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	7,000
Protection to Persons and Property					
Fire	2	-	-	-	139,624
Police	3	-	-	-	31,809
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	171,433
Transportation services					
Roadways	8	26,808	-	-	175,881
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,057
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	26,808	-	-	176,938
Environmental services					
Sanitary Sewer System	16	24,569	-	-	32,697
Storm Sewer System	17	66,282	-	-	111,159
Waterworks System	18	3,559	-	-	4,737
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	94,410	-	-	148,593
Health Services					
Public Health Services	24	-	-	-	8,177
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	828	-	8,076
--	29	-	-	-	-
Subtotal	30	-	828	-	16,253
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	21,849	5,088	-	86,567
Libraries	38	3,000	-	-	28,575
Other Cultural	39	-	-	-	-
Subtotal	40	24,849	5,088	-	115,142
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	146,067	5,916	-	635,359

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Espanola T

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		1	\$
General Government	1	27,367	
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	45,500	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	45,500
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	116,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	116,000
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	188,867

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

		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	116,000	
: To Canada and agencies	2	-	
: To other	3	72,867	
	4	188,867	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	188,867	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	2	
Installment (serial) debentures	17	116,000	
Long term bank loans	18	45,500	
Lease purchase agreements	19	27,367	
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	206,103	
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	-	
	45	206,103	Total

		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	116,000	
: To Canada and agencies	2	-	
: To other	3	72,867	
	4	188,867	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	188,867	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	2	
Installment (serial) debentures	17	116,000	
Long term bank loans	18	45,500	
Lease purchase agreements	19	27,367	
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	206,103	
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	-	
	45	206,103	Total

Municipality

Espanola T

For the year ended December 31, 1992.

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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. 1992 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates *	50	45,414	14,870				
- 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	45,414	14,870				
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
		\$	\$	\$	\$	\$	\$
1993	60	40,677	15,576	-	-	-	-
1994	61	42,779	12,222	-	-	-	-
1995	62	46,533	8,565	-	-	-	-
1996	63	51,386	4,487	-	-	-	-
1997	64	7,492	62	-	-	-	-
1998-2002	65	-	-	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	188,867	40,912	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1993	72	-				-	
1994	73	63,000					
1995	74	68,000					
1996	75	72,000					
1997	76	77,000					
Total	77	280,000					
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	1	1,941,634	2,304	-	1,943,938	1,898,327	34,755	10,856	-	1,943,938	1
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	681,451	866	-	682,317	666,219	9,232	6,865	-	682,316	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2	1,723,477	2,082	-	1,725,559	1,680,942	32,785	11,834	-	1,725,561	4
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	4	4,346,562	5,252	-	4,351,814	4,245,488	76,772	29,555	-	4,351,815	5

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Espanola T

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For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	1,495,854	
Revenues			
Contributions from revenue fund	2	296,855	
Contributions from capital fund	3	130,000	
Development Charges Act	67	9,146	
Lot levies and subdivider contributions	60	750	
Recreational land (the Planning Act)	61	875	
Investment income - from own funds	5	-	
- other	6	20,105	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	457,731	
Expenditures			
Transferred to capital fund	14	200,500	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	200,500	
Balance at the end of the year for:			
Reserves	23	1,465,230	
Reserve Funds	24	287,855	
Total	25	1,753,085	
Analysed as follows:			
Working funds	26	355,699	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	52,879	
- water	29	35,300	
Replacement of equipment	30	219,948	
Sick leave	31	162,776	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	64,800	
- sanitary and storm sewers	36	602,508	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	35,000	
Development Charges Act	68	9,146	
Lot levies and subdivider contributions	44	65,769	
Recreational land (the Planning Act)	46	113,960	
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	10,800	
Police Commission	54	18,500	
Municipal Election	55	4,000	
Business Improvement Area	56	-	
--	57		
Total	58	1,753,085	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,408,557	2,870
Accounts receivable			
Canada	2	5,268	
Ontario	3	110,653	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	66	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	88,926	business taxes
Taxes receivable			
Current year's levies	9	124,823	8,412
Previous year's levies	10	51,526	1,444
Prior year's levies	11	33,189	661
Penalties and interest	12	21,723	786
Less allowance for uncollectables (negative)	13	- 793	- 793
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	26,000	
Other current assets	18	157,808	portion of line 20
Capital outlay to be recovered in future years	19	188,867	for tax sale / tax
Other long term assets	20	-	registration
	21	2,216,613	-
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

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16

For the year ended December 31, 1992.

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	-		
Ontario	27	750		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	187,971		
Other	32	58,262		
Other current liabilities	33	4,147		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	188,867		
- 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	1,753,085		
Accumulated net revenue (deficit)				
General revenue	42	16,664		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,507		
Cemetaries	50	355		
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	2,216,613		

1												
1. Number of continuous full time employees as at December 31												
Administration											1	7
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	6
Libraries											11	1
Planning											12	-
Total											13	46

STATISTICAL DATA

For the year ended December 31, 1992.

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	116,398	49,995		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,133	307,976	76,994	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	2,133	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 1992					68	-	-	-	
Financed in 1992					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1992					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1993	1994	1995	1996	1997
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					5,754,927	5,927,575	6,105,402	6,288,564	6,477,221