

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 52026

MUNICIPALITY OF: Espanola T

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

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	7,707,709	-	4,428,316	3,279,393
Direct water billings on ratepayers -- own municipality	2	499,428	-		499,428
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	30,000	-		30,000
-- other municipalities	5	-	-		-
Subtotal	6	8,237,137	-	4,428,316	3,808,821
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,702	-	-	9,702
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	5,365	-		5,365
The Municipal Act, section 157	10	4,650	-		4,650
Other	11	7,844	-		7,844
Ontario Enterprises					
Ontario Housing Corporation	12	53,393	-	30,721	22,672
Ontario Hydro	13	3,653	-	-	3,653
Liquor Control Board of Ontario	14	3,519	-	-	3,519
Other	15	-	-	-	-
Municipal enterprises	16	10,262	-	-	10,262
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	98,388	-	30,721	67,667
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	909,253	-	-	909,253
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	371,933			371,933
Canada specific grants	30	23,253			23,253
Other municipalities - grants and fees	31	5,581			5,581
Fees and service charges	32	356,315			356,315
Subtotal	33	757,082			757,082
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	61,774	-	-	61,774
Fines	37	5,102			5,102
Penalties and interest on taxes	38	56,544			56,544
Investment income - from own funds	39	-			-
- other	40	189,526			189,526
Sales of publications, equipment, etc	42	69			69
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	18,150			18,150

For the year ended December 31, 1994.

Espanola T

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II. Upper tier purposes

For the year ended December 31, 1994.

Municipality

Espanola T

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,499,263	1,922,973	1,004,669	- 951	1,584	778	4,428,316

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	5,120	-	42,041
Protection to Persons and Property					
Fire	2	-	-	-	2,247
Police	3	9,796	-	-	7,862
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	9,796	-	-	10,109
Transportation services					
Roadways	8	114,328	2,380	-	13,228
Winter Control	9	102,646	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	216,974	2,380	-	13,228
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	38,068	-	-	-
Waterworks System	18	-	-	-	1,240
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	347
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	38,068	-	-	1,587
Health Services					
Public Health Services	24	-	-	-	77,845
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	17,457
--	29	-	-	-	-
Subtotal	30	-	-	-	95,302
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	13,598	-	-	2,370
Assitance to Children	33	-	-	-	-
Day Nurseries	34	36,496	-	-	-
--	35	-	-	-	-
Subtotal	36	50,094	-	-	2,370
Recreation and Cultural Services					
Parks and Recreation	37	1,367	8,483	-	172,561
Libraries	38	49,934	4,272	5,581	9,133
Other Cultural	39	-	-	-	-
Subtotal	40	51,301	12,755	5,581	181,694
Planning and Development					
Planning and Development	41	5,700	-	-	7,555
Commercial and Industrial	42	-	370	-	-
Residential Development	43	-	2,628	-	2,429
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,700	2,998	-	9,984
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	371,933	23,253	5,581	356,315

1994 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Espanola T						
								48
For the year ended December 31, 1994.								
		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	452,569	4,177	191,179	606,635	3,012	-	1,257,572
Protection to Persons and Property								
Fire	2	111,767	-	24,138	23,785	1,200	-	160,890
Police	3	773,385	-	75,167	15,133	-	-	863,685
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	8,973	-	26,166	-	-	-	35,139
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	894,125	-	125,471	38,918	1,200	-	1,059,714
Transportation services								
Roadways	8	560,159	-	182,368	131,149	-	153,637	720,039
Winter Control	9	47,396	-	48,445	-	-	74,931	170,772
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	10,000	36,407	3,400	-	-	49,807
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	607,555	10,000	267,220	134,549	-	78,706	940,618
Environmental services								
Sanitary Sewer System	16	5,572	-	97,760	61,441	950	2,352	168,075
Storm Sewer System	17	33,749	-	1,720	14,088	-	19,573	69,130
Waterworks System	18	76,495	-	95,517	184,701	17,833	43,722	418,268
Garbage Collection	19	11,857	-	99,535	-	-	6,261	117,653
Garbage Disposal	20	-	-	233,979	-	-	-	233,979
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	127,673	-	528,511	260,230	18,783	71,908	1,007,105
Health Services								
Public Health Services	24	-	-	-	-	46,327	-	46,327
Public Health Inspection and Control	25	-	36,656	50,822	20,735	-	-	108,213
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	38,951	-	6,174	878	-	3,862	49,865
--	29	-	-	-	-	-	-	-
Subtotal	30	38,951	36,656	56,996	21,613	46,327	3,862	204,405
Social and Family Services								
General Assistance	31	-	-	-	-	474,044	-	474,044
Assistance to Aged Persons	32	15,100	-	3,839	5,000	23,049	943	47,931
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	38,510	-	-	-	38,510
--	35	-	-	-	-	-	-	-
Subtotal	36	15,100	-	42,349	5,000	497,093	943	560,485
Recreation and Cultural Services								
Parks and Recreation	37	413,378	-	180,845	38,803	-	1,993	635,019
Libraries	38	131,243	-	95,632	-	-	-	226,875
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	544,621	-	276,477	38,803	-	1,993	861,894
Planning and Development								
Planning and Development	41	4,721	-	10,562	-	-	-	15,283
Commercial and Industrial	42	496	-	-	8,500	900	-	9,896
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	5,217	-	10,562	8,500	900	-	25,179
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,685,811	50,833	1,498,765	1,114,248	567,315	-	5,916,972

For the year ended December 31, 1994.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	400,724
Reserves and Reserve Funds	3	1,682,529
Subtotal	4	2,083,253
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	-
Other Loans from Ontario Capital Corporations	50	-
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	5,421,036
Canada	21	134,670
Other Municipalities	22	-
Subtotal	23	5,555,706
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	6,045
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	20,584
--	30	398,792
--	31	5,986
Subtotal	32	431,407
Total Sources of Financing	33	8,070,366
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	7,897,516
Subtotal	36	7,897,516
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	172,850
Total Applications	42	8,070,366
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	-

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

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	-	-	-	17,182
Protection to Persons and Property					
Fire	2	-	-	-	14,003
Police	3	15,533	15,533	-	84,144
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	15,533	15,533	-	98,147
Transportation services					
Roadways	8	177,957	115,756	-	385,522
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,400
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	177,957	115,756	-	388,922
Environmental services					
Sanitary Sewer System	16	3,812,370	-	-	5,073,690
Storm Sewer System	17	21,378	-	-	35,467
Waterworks System	18	1,329,499	-	-	2,157,220
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,163,247	-	-	7,266,377
Health Services					
Public Health Services	24	60,000	-	-	80,735
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	378
--	29	-	-	-	-
Subtotal	30	60,000	-	-	81,113
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	4,299	3,381	-	36,593
Libraries	38	-	-	-	9,182
Other Cultural	39	-	-	-	-
Subtotal	40	4,299	3,381	-	45,775
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	5,421,036	134,670	-	7,897,516

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Espanola T

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		1	\$
General Government	1	14,036	
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	25,500	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	25,500
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	64,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	64,000
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	103,536

1994 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1994.

		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	64,000	
: To Canada and agencies	2	-	
: To other	3	39,536	
	4	103,536	
Subtotal	5	-	
Plus: All debt assumed by the municipality from others			
Less: All debt assumed by others			
:Ontario - special purpose loans	80	-	
:Ontario - Other	81	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	
Subtotal			
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	-	
Subtotal			
Total	15	103,536	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	2	
Installment (serial) debentures	17	64,000	
Long term bank loans	18	25,500	
Lease purchase agreements	19	14,036	
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 _____	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	227,063	
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	227,063	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Espanola T

For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1994 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	37,000	13,833		
- 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	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	37,000	13,833		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the		recoverable from	
		consolidated revenue fund		reserve funds	
		recoverable from		recoverable from	
		unconsolidated entities		unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1995	60	46,533	8,565	-	-
1996	61	51,386	4,457	-	-
1997	62	5,617	62	-	-
1998	63	-	-	-	-
1999	64	-	-	-	-
2000-2004	65	-	-	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	103,536	13,084	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	-			
1996	73	120,000			
1997	74	132,000			
1998	75	146,000			
1999	76	160,000			
Total	77	558,000			
10. Other notes (attach supporting schedules as required					

1994 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

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1994 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	-	1,621,149	806	-	1,621,955	1,583,484	26,530	11,949	-	1,621,963	8
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	944,324	11	-	944,335	924,282	14,282	5,773	-	944,337	3
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 5	1,892,147	594	-	1,892,741	1,839,560	40,178	12,999	-	1,892,737	- 9
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 4	4,457,620	1,411	-	4,459,031	4,347,326	80,990	30,721	-	4,459,037	2

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Espanola T

10
15

		1	\$
Balance at the beginning of the year	1	2,216,872	
Revenues			
Contributions from revenue fund	2	713,524	
Contributions from capital fund	3	172,850	
Development Charges Act	67	8,352	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	5,282	
Investment income - from own funds	5	-	
- other	6	8,266	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	908,274	
Expenditures			
Transferred to capital fund	14	1,682,529	
Transferred to revenue fund	15	18,150	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,700,679	
Balance at the end of the year for:			
Reserves	23	1,080,563	
Reserve Funds	24	343,904	
Total	25	1,424,467	
Analysed as follows:			
Working funds	26	326,186	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	61,844	
- water	29	41,825	
Replacement of equipment	30	367,292	
Sick leave	31	193,576	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	100,995	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	69,014	
Development Charges Act	68	33,369	
Lot levies and subdivider contributions	44	69,033	
Recreational land (the Planning Act)	46	125,851	
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	11,982	
Police Commission	54	21,500	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,424,467	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

11
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For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	726,974	2,880
Accounts receivable			
Canada	2	305,467	
Ontario	3	2,173,349	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	166,072	business taxes
Taxes receivable			
Current year's levies	9	184,779	11,659
Previous year's levies	10	58,968	6,093
Prior year's levies	11	42,975	2,873
Penalties and interest	12	35,439	3,611
Less allowance for uncollectables (negative)	13	- 540	540
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	123,046	portion of line 20
Capital outlay to be recovered in future years	19	103,536	for tax sale / tax
Other long term assets	20	-	registration
	21	3,920,065	-
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Espanola T

11
16

For the year ended December 31, 1994.

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	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	2,256,775		
Other	32	49,614		
Other current liabilities	33	92,113		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	103,536		
- 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	1,424,467		
Accumulated net revenue (deficit)				
General revenue	42	2,962		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 15,640		
Cemetaries	50	6,236		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	2		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,920,065		

			1			
1. Number of continuous full time employees as at December 31						
Administration		1		3		
Non-line Department Support Staff		2		4		
Fire		3		1		
Police		4		12		
Transit		5		-		
Public Works		6		18		
Health Services		7		-		
Homes for the Aged		8		-		
Other Social Services		9		-		
Parks and Recreation		10		6		
Libraries		11		1		
Planning		12		-		
	Total	13		45		
			continuous full time employees December 31			
			other			
2. Total expenditures during the year on:			1 \$	2 \$		
Wages and salaries	14		1,908,749	253,265		
Employee benefits	15		449,423	23,876		
			1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections:				16	7,500,237	
Current year's tax				17	205,347	
Previous years' tax				18	20,380	
Penalties and interest				19	7,725,964	
		Subtotal		20	-	
Discounts allowed				22	-	
Tax adjustments under section 363 and 364 of the Municipal Act				23	-	
- amounts added to the roll (negative)						
- amounts written off				24	8,165	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act				25	6,023	
- recoverable from upper tier and school boards				26	-	
				27	-	
- recoverable from general municipal revenues				28	-	
Transfers to tax sale and tax registration accounts				80	-	
The Municipal Elderly Residents' Assistance Act - reductions				29	7,740,152	
- refunds						
Other (specify)				30	-	
		Total reductions		81	-	
Amounts added to the tax roll for collection purposes only					-	
Business taxes written off under subsection 441(1) of the Municipal Act					-	
			1			
4. Tax due dates for 1994 (lower tier municipalities only)						
Interim billings:				31	2	
Number of installments				32	19940204	
Due date of first installment (YYYYMMDD)				33	19940325	
Due date of last installment (YYYYMMDD)				34	2	
Final billings:				35	19940624	
Number of installments				36	19940819	
Due date of first installment (YYYYMMDD)						
Due date of last installment (YYYYMMDD)					\$	
Supplementary taxes levied with 1995 due date				37	-	
5. Projected capital expenditures and long term financing requirements as at December 31			long term financing requirements			
			gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
			1 \$	2 \$	3 \$	4 \$
Estimated to take place						
in 1995	58		7,633,839	-	-	2,685,000
in 1996	59		5,148,887	-	-	1,140,000
in 1997	60		600,000	-	-	-
in 1998	61		700,000	-	-	-
in 1999	62		800,000	-	-	-
	63	Total	14,882,726	-	-	3,825,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	47,081		46,245	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,001	399,542	99,886	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	1,997	28,300	1,700	
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, 1993					67	-	-	-	-
Approved in 1994					68	-	-	-	-
Financed in 1994					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1994					71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1995	1996	1997	1998	1999
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	6,105,402	6,288,564	6,477,221	6,671,538
									6,871,684

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
General Government		1 -
Protection to Persons and Property		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
Health Services		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
Social and Family Services		
General Assistance		31 -

Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
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	-

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[illegible]