

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 52026**

**MUNICIPALITY OF: Espanola T**

*For the year ended December 31, 1995.*

## 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	8,105,821	-	4,568,664	3,537,157
Direct water billings on ratepayers -- own municipality	2	623,786	-		623,786
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	30,000	-		30,000
-- other municipalities	5	-	-		-
Subtotal	6	8,759,607	-	4,568,664	4,190,943
PAYMENTS IN LIEU OF TAXATION					
Canada	7	10,042	-	-	10,042
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	5,695	-		5,695
The Municipal Act, section 157	10	4,650	-		4,650
Other	11	8,144	-		8,144
Ontario Enterprises					
Ontario Housing Corporation	12	55,264	-	31,194	24,070
Ontario Hydro	13	3,781	-	-	3,781
Liquor Control Board of Ontario	14	3,736	-	-	3,736
Other	15	-	-	-	-
Municipal enterprises	16	10,622	-	-	10,622
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	101,934	-	31,194	70,740
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	924,411	-	-	924,411
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	341,659			341,659
Canada specific grants	30	14,804			14,804
Other municipalities - grants and fees	31	5,581			5,581
Fees and service charges	32	339,987			339,987
Subtotal	33	702,031			702,031
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	70,084	-	-	70,084
Fines	37	7,883			7,883
Penalties and interest on taxes	38	62,317			62,317
Investment income - from own funds	39	-			-
- other	40	219,208			219,208
Sales of publications, equipment, etc	42	21			21
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	37,699			37,699
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	397,212	-	-	397,212
TOTAL REVENUE	51	10,885,195	-	4,599,858	6,285,337

For the year ended December 31, 1995.

## Espanola T

## I. Own purposes

For the year ended December 31, 1995.

## Espanola T

## II. Upper tier purposes

For the year ended December 31, 1995.

Municipality

## Espanola T

## 2LT - OP

[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, 1995.

Municipality

Espanola T
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2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,544,155	1,973,127	1,026,372	12,689	9,075	3,246	4,568,664

For the year ended December 31, 1995.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1995.

## This Schedule Not Required For This Municipality

[illegible]



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	-	1,020	-	51,424
Protection to Persons and Property					
Fire	2	-	-	-	559
Police	3	3,000	-	-	8,381
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,000
Emergency measures	6	-	-	-	-
Subtotal	7	3,000	-	-	10,940
Transportation services					
Roadways	8	110,829	2,040	-	8,804
Winter Control	9	124,058	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	234,887	2,040	-	8,804
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	21,586	-	-	-
Waterworks System	18	-	-	-	1,014
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	581
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,586	-	-	1,595
Health Services					
Public Health Services	24	-	-	-	77,040
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	16,546
--	29	-	-	-	-
Subtotal	30	-	-	-	93,586
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	5,315	-	-	3,234
Assitance to Children	33	-	-	-	-
Day Nurseries	34	31,609	-	-	-
--	35	-	-	-	-
Subtotal	36	36,924	-	-	3,234
Recreation and Cultural Services					
Parks and Recreation	37	-	4,511	-	155,552
Libraries	38	39,562	3,288	5,581	10,032
Other Cultural	39	-	-	-	-
Subtotal	40	39,562	7,799	5,581	165,584
Planning and Development					
Planning and Development	41	5,700	-	-	4,560
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	3,945	-	260
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,700	3,945	-	4,820
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	341,659	14,804	5,581	339,987

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	457,310	3,167	248,207	669,871	2,456	44	1,381,055
Protection to Persons and Property								
Fire	2	114,897	-	25,095	23,415	1,264	-	164,671
Police	3	807,826	-	94,888	25,084	-	-	927,798
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	7,024	-	25,186	-	-	-	32,210
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	929,747	-	145,169	48,499	1,264	-	1,124,679
Transportation services								
Roadways	8	558,948	-	209,572	272,941	-	143,140	898,321
Winter Control	9	71,549	-	42,753	-	-	96,501	210,803
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	10,000	36,476	4,657	-	-	51,133
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	630,497	10,000	288,801	277,598	-	46,639	1,160,257
Environmental services								
Sanitary Sewer System	16	5,272	-	189,151	555	950	3,651	199,579
Storm Sewer System	17	20,990	-	275	2,526	-	10,771	34,562
Waterworks System	18	27,603	-	152,065	16,696	17,833	15,146	229,343
Garbage Collection	19	16,381	-	104,419	64,270	-	8,054	193,124
Garbage Disposal	20	85	-	232,538	-	-	-	232,623
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	70,331	-	678,448	84,047	18,783	37,622	889,231
Health Services								
Public Health Services	24	-	-	-	-	45,825	-	45,825
Public Health Inspection and Control	25	-	36,739	48,610	22,000	1,500	-	108,849
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	33,878	-	6,899	2,553	-	4,753	48,083
--	29	-	-	-	-	-	-	-
Subtotal	30	33,878	36,739	55,509	24,553	47,325	4,753	202,757
Social and Family Services								
General Assistance	31	-	-	-	11,000	459,743	-	470,743
Assistance to Aged Persons	32	16,067	-	4,850	26,000	2,052	983	49,952
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	34,980	-	-	-	34,980
--	35	-	-	-	-	-	-	-
Subtotal	36	16,067	-	39,830	37,000	461,795	983	555,675
Recreation and Cultural Services								
Parks and Recreation	37	434,311	-	180,628	94,090	-	3,237	712,266
Libraries	38	134,326	-	67,495	-	-	-	201,821
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	568,637	-	248,123	94,090	-	3,237	914,087
Planning and Development								
Planning and Development	41	690	-	12,762	-	-	-	13,452
Commercial and Industrial	42	-	-	-	24,500	-	-	24,500
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	690	-	12,762	24,500	-	-	37,952
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,707,157	49,906	1,716,849	1,260,158	531,623	-	6,265,693

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	499,616	
Reserves and Reserve Funds	3	666,348	
Subtotal	4	1,165,964	
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	2,073,169	
Canada	21	108,876	
Other Municipalities	22	-	
Subtotal	23	2,182,045	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	8,833	
--	30	100,000	
--	31	2,140	
Subtotal	32	110,973	
Total Sources of Financing	33	3,458,982	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,314,232	
Subtotal	36	3,314,232	
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	144,750	
Total Applications	42	3,458,982	
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	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	-	23,416
Protection to Persons and Property					
Fire	2	-	-	-	22,715
Police	3	-	-	-	23,884
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	46,599
Transportation services					
Roadways	8	176,886	108,876	-	476,536
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,157
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	176,886	108,876	-	478,693
Environmental services					
Sanitary Sewer System	16	982,449	-	-	1,307,491
Storm Sewer System	17	4,140	-	-	6,666
Waterworks System	18	909,694	-	-	1,285,204
Garbage Collection	19	-	-	-	57,620
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,896,283	-	-	2,656,981
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,053
--	29	-	-	-	-
Subtotal	30	-	-	-	1,053
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	-	-	-	107,490
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	107,490
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	2,073,169	108,876	-	3,314,232

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Espanola T
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		1	\$
General Government	1	7,798	
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	15,500	
Air Transportation	13	-	
--	14	-	
Subtotal	15	15,500	
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	34,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	34,000	
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	57,298	

1995 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

		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	34,000	
: To Canada and agencies	2	-	
: To other	3	23,298	
	4	57,298	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
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
	15	57,298	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	34,000	
Long term bank loans	18	15,500	
Lease purchase agreements	19	7,798	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in U.S. dollars	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	193,329	
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	193,329	Total

1995 FINANCIAL INFORMATION RETURN

Municipality

Espanola T

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

6. Ontario Clean Water Agency Provincial Projects						
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
	1 \$	2 \$	3 \$			
Water projects - for this municipality only	46	-	-			
- share of integrated projects	47	-	-			
Sewer projects - for this municipality only	48	-	-			
- share of integrated projects	49	-	-			
7. 1995 Debt Charges						
	principal	interest				
	1 \$	2 \$				
Recovered from the consolidated revenue fund	50	40,000	9,906			
- 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	-	-			
--	60	-	-			
--	61	-	-			
Total	78	40,000	9,906			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-			
8. Future principal and interest payments on EXISTING net debt						
	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 \$
1996	50,238	4,457	-	-	-	-
1997	7,060	62	-	-	-	-
1998	-	-	-	-	-	-
1999	-	-	-	-	-	-
2000	-	-	-	-	-	-
2001 - 2005	-	-	-	-	-	-
2006 onwards	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	57,298	4,519	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1996	72	-				
1997	73	54,000				
1998	74	64,000				
1999	75	70,000				
2000	76	75,000				
Total	77	263,000				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1 \$	2 \$				
Repayment of Provincial Special Assistance	92	-				

## 1995 FINANCIAL INFORMATION RETURN

Municipality

## Espanola T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

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1995 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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	1,554,023	11,262	-	1,565,285	1,530,883	22,492	11,900	-	1,565,275	- 2
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	3	1,021,737	2,962	-	1,024,699	1,003,230	15,752	5,715	-	1,024,697	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 9	1,999,101	10,786	-	2,009,887	1,953,370	42,937	13,579	-	2,009,886	- 10
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2	4,574,861	25,010	-	4,599,871	4,487,483	81,181	31,194	-	4,599,858	- 11

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Espanola T

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		1	\$
Balance at the beginning of the year	1	1,424,467	
Revenues			
Contributions from revenue fund	2	760,542	
Contributions from capital fund	3	144,750	
Development Charges Act	67	57,671	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	7,607	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	970,570	
Expenditures			
Transferred to capital fund	14	666,348	
Transferred to revenue fund	15	37,699	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	704,047	
Balance at the end of the year for:			
Reserves	23	1,282,980	
Reserve Funds	24	408,010	
Total	25	1,690,990	
Analysed as follows:			
Working funds	26	272,070	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	66,054	
- water	29	45,293	
Replacement of equipment	30	401,292	
Sick leave	31	173,986	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	162,995	
- sanitary and storm sewers	36	30,007	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	33,250	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	103,850	
Development Charges Act	68	91,389	
Lot levies and subdivider contributions	44	69,406	
Recreational land (the Planning Act)	46	126,531	
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	9,337	
Police Commission	54	23,000	
Municipal Election	55	41,880	
Business Improvement Area	56	32,000	
--	57		
Total	58	1,690,990	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Espanola T
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For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,908,497	2,880
Accounts receivable			
Canada	2	170,053	
Ontario	3	921,538	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	173,385	business taxes
Taxes receivable			
Current year's levies	9	181,007	3,338
Previous year's levies	10	63,954	2,547
Prior year's levies	11	51,436	946
Penalties and interest	12	36,407	1,158
Less allowance for uncollectables (negative)	13	- 16,527	- 7,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	131,167	portion of line 20
Capital outlay to be recovered in future years	19	57,298	for tax sale / tax
Other long term assets	20	-	registration
	21	3,678,215	-
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Espanola T
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16

For the year ended December 31, 1995.

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	579		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,121,885		
Other	32	55,718		
Other current liabilities	33	738,566		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	57,298		
- 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	1,690,990		
Accumulated net revenue (deficit)				
General revenue	42	1,289		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	29		
Cemetaries	50	11,872		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 11		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,678,215		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		5
Fire	3		1
Police	4		13
Transit	5		-
Public Works	6		17
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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,972,616	267,447	
Wages and salaries					
Employee benefits	15	438,146		26,247	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	7,909,740		
Current year's tax					
Previous years' tax		17	170,806		
Penalties and interest		18	19,309		
	Subtotal	19	8,099,855		
Discounts allowed		20	-		
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)		22	-		
- amounts written off		23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards		24	8,553		
		25	6,520		
- recoverable from general municipal revenues		26	-		
Transfers to tax sale and tax registration accounts		27	-		
The Municipal Elderly Residents' Assistance Act - reductions		28	-		
- refunds		29	8,114,928		
Other (specify)		30	-		
Total reductions		31	-		
Amounts added to the tax roll for collection purposes only		32	-		
Business taxes written off under subsection 441(1) of the Municipal Act		33	-		

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19950203
	Due date of last installment (YYYYMMDD)	33	19950331
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19950623
	Due date of last installment (YYYYMMDD)	36	19950825
			\$
Supplementary taxes levied with	1996 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 1996	58	9,714,300	-	-	1,700,000
in 1997	59	4,421,500	-	-	-
in 1998	60	1,222,000	-	-	-
in 1999	61	3,169,000	-	-	-
in 2000	62	1,494,000	-	-	-
Total	63	20,020,800	-	-	1,700,000

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	41,137		40,525	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	1,989	499,029	124,757
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	2,044	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1994 Approved in 1995 Financed in 1995 No long term financing necessary Approved but not financed as at December 31, 1995 Applications submitted but not approved as at Decemeber 31, 1995		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
	73	6,288,564	6,477,221	6,671,538	6,871,684
13. Municipal procurement this year					
				1	2
				\$	
Total construction contracts awarded	85	-		-	
Construction contracts awarded at \$100,000 or greater	86	-		-	

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

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