

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47064

MUNICIPALITY OF: Pembroke C

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Pembroke C

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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	12,212,492	-	5,153,456	7,059,036
Direct water billings on ratepayers -- own municipality	2	1,206,888	-		1,206,888
-- other municipalities	3	92,654	-		92,654
Sewer surcharge on direct water billings -- own municipality	4	816,816	-		816,816
-- other municipalities	5	1,890	-		1,890
Subtotal	6	14,330,740	-	5,153,456	9,177,284
PAYMENTS IN LIEU OF TAXATION					
Canada	7	111,527	-	-	111,527
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	60,300	-		60,300
Other	11	52,378	-		52,378
Ontario Enterprises					
Ontario Housing Corporation	12	332,692	-	146,967	185,725
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	9,114	-	-	9,114
Other	15	-	-	-	-
Municipal enterprises	16	107,449	-	-	107,449
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	673,460	-	146,967	526,493
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	169,000	-	-	169,000
Per Household Police	20	285,750	-	-	285,750
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	858,000	-	-	858,000
General Support	24	572,600	-	-	572,600
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	102,480	-	-	102,480
Subtotal	28	1,987,830	-	-	1,987,830
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,409,094			1,409,094
Canada specific grants	30	243,376			243,376
Other municipalities - grants and fees	31	99,564			99,564
Fees and service charges	32	1,219,231			1,219,231
Subtotal	33	2,971,265			2,971,265
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	179,767	-	-	179,767
Fines	37	-			-
Penalties and interest on taxes	38	126,605			126,605
Investment income - from own funds	39	-			-
- other	40	300,836			300,836
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	67,121			67,121
Contributions from non-consolidated entities	45	-			-
--	46	645			645
--	47	-			-
--	48	-			-
Sale of Land	49	45,809			45,809
Subtotal	50	720,783	-	-	720,783
TOTAL REVENUE	51	20,684,078	-	5,300,423	15,383,655

For the year ended December 31, 1990.

Pembroke C

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For the year ended December 31, 1990.

Pembroke C

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ANALYSIS OF TAXATION

For the year ended December 31, 1990.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	6,487,090	1,069,697	403,070	63.298000	74.468000	410,620	79,658	30,016	440	1,444	781	522,959
Separate consolidated													
Total all school board taxation	0						2,709,635	1,729,218	659,294	- 8,206	41,907	21,608	5,153,456

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Pembroke C

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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	10,580	-	-	26,823
Protection to Persons and Property					
Fire	2	-	-	-	1,904
Police	3	4,247	-	-	9,189
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	10,458
Emergency measures	6	-	-	-	-
Subtotal	7	4,247	-	-	21,551
Transportation services					
Roadways	8	255,543	-	-	14,468
Winter Control	9	152,319	-	-	928
Transit	10	84,246	-	-	169,045
Parking	11	-	-	-	214,219
Street Lighting	12	-	-	-	-
Air Transportation	13	-	235,767	-	113,582
--	14	-	-	-	-
Subtotal	15	492,108	235,767	-	512,242
Environmental services					
Sanitary Sewer System	16	-	-	4,861	27,312
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	28,109
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	41,432	-
--	22	-	-	-	-
Subtotal	23	-	-	46,293	55,421
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	844,473	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	844,473	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,300	7,609	-	567,470
Libraries	38	48,511	-	53,271	30,076
Other Cultural	39	-	-	-	-
Subtotal	40	54,811	7,609	53,271	597,546
Planning and Development					
Planning and Development	41	-	-	-	3,952
Commercial and Industrial	42	2,875	-	-	1,696
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,875	-	-	5,648
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,409,094	243,376	99,564	1,219,231

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality
Pembroke C

		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	486,600	-	395,307	160,016	26,795	- 69,200	999,518
Protection to Persons and Property								
Fire	2	944,422	77,163	58,396	60,802	-	60,900	1,201,683
Police	3	1,504,152	-	162,118	246,017	-	2,700	1,909,587
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	82,142	-	91,577	1,200	-	-	174,919
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,530,716	77,163	312,091	308,019	-	58,200	3,286,189
Transportation services								
Roadways	8	1,007,579	398,112	250,110	570,321	103,800	- 84,500	2,245,422
Winter Control	9	105,827	-	207,289	-	-	-	313,116
Transit	10	190,008	-	138,710	60,485	-	18,500	407,703
Parking	11	42,381	80,601	38,352	43,884	-	9,000	214,218
Street Lighting	12	-	-	152,347	16,702	-	-	169,049
Air Transportation	13	166,033	-	180,020	11,588	-	-	357,641
--	14	-	-	-	-	-	-	-
Subtotal	15	1,511,828	478,713	966,828	702,980	103,800	- 57,000	3,707,149
Environmental services								
Sanitary Sewer System	16	87,582	149,167	64,157	66,900	-	-	367,806
Storm Sewer System	17	24,156	1,907	41,901	222,000	-	-	289,964
Waterworks System	18	315,591	291,709	490,983	177,532	-	51,000	1,326,815
Garbage Collection	19	-	-	205,952	-	-	-	205,952
Garbage Disposal	20	-	-	144,071	94,000	-	-	238,071
Pollution Control	21	196,200	235,905	315,365	104,576	-	14,000	866,046
--	22	-	-	-	-	-	-	-
Subtotal	23	623,529	678,688	1,262,429	665,008	-	65,000	3,294,654
Health Services								
Public Health Services	24	-	-	-	-	118,130	-	118,130
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	118,130	-	118,130
Social and Family Services								
General Assistance	31	105,297	-	20,713	1,000	949,829	-	1,076,839
Assistance to Aged Persons	32	-	-	-	-	570,776	-	570,776
Assitance to Children	33	-	-	-	-	149,130	-	149,130
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	105,297	-	20,713	1,000	1,669,735	-	1,796,745
Recreation and Cultural Services								
Parks and Recreation	37	723,333	-	601,519	192,980	-	3,000	1,520,832
Libraries	38	267,050	-	120,069	8,776	-	-	395,895
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	990,383	-	721,588	201,756	-	3,000	1,916,727
Planning and Development								
Planning and Development	41	26,129	-	2,182	-	-	-	28,311
Commercial and Industrial	42	90,466	16,500	148,712	83,744	52,681	-	392,103
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	116,595	16,500	150,894	83,744	52,681	-	420,414
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,364,948	1,251,064	3,829,850	2,122,523	1,971,141	-	15,539,526

1990 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Pembroke C	5
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 284,721
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,598,582
Reserves and Reserve Funds	3	61,026
Subtotal	4	1,659,608
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	200,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	200,000
Grants and Loan Forgiveness		
Ontario	20	1,252,478
Canada	21	1,322
Other Municipalities	22	170,226
Subtotal	23	1,424,026
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	327,164
--	30	31,059
--	31	-
Subtotal	32	358,223
Total Sources of Financing	33	3,641,857
Applications		
Own Expenditures		
Short Term Interest Costs	34	7,156
Other	35	3,202,648
Subtotal	36	3,209,804
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	-
Total Applications	42	3,209,804
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 716,774
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 850,513
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	116,846
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	16,893
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 716,774
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Pembroke C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	4,500	-	-	42,291
Protection to Persons and Property					
Fire	2	-	-	-	28,367
Police	3	-	-	-	22,946
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	51,313
Transportation services					
Roadways	8	338,929	-	-	972,798
Winter Control	9	-	-	-	-
Transit	10	160,672	-	-	221,385
Parking	11	-	-	-	21,644
Street Lighting	12	-	-	-	16,702
Air Transportation	13	-	-	21,012	7,156
--	14	-	-	-	-
Subtotal	15	499,601	-	21,012	1,239,685
Environmental services					
Sanitary Sewer System	16	34,011	-	-	115,549
Storm Sewer System	17	163,600	-	-	486,447
Waterworks System	18	72,704	-	-	217,254
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	151,548	-	149,214	273,578
Pollution Control	21	-	-	-	102,476
--	22	-	-	-	-
Subtotal	23	421,863	-	149,214	1,195,304
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	304,956	-	-	522,625
Libraries	38	-	-	-	3,776
Other Cultural	39	-	-	-	-
Subtotal	40	304,956	-	-	526,401
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	21,558	1,322	-	154,810
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	21,558	1,322	-	154,810
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,252,478	1,322	170,226	3,209,804

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Pembroke C

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			1	\$
General Government		1	-	
Protection to Persons and Property				
Fire		2	71,000	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	71,000	
Transportation services				
Roadways		8	1,531,000	
Winter Control		9	-	
Transit		10	-	
Parking		11	143,750	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	1,674,750	
Environmental services				
Sanitary Sewer System		16	697,001	
Storm Sewer System		17	6,877	
Waterworks System		18	827,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	645,259	
--		22	-	
	Subtotal	23	2,176,137	
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	45,000	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	45,000	
Electricity		48	244,000	
Gas		49	-	
Telephone		50	-	
	Total	51	4,210,887	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Pembroke C

For the year ended December 31, 1990.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies			
		1	292,000
: To Canada and agencies			
		2	270,832
: To other			
		3	3,719,750
	Subtotal	4	4,282,582
Plus: All debt assumed by the municipality from others			
		5	-
Less: All debt assumed by others			
:Ontario			
		6	-
:Schoolboards			
		7	-
:Other municipalities			
		8	71,695
	Subtotal	9	71,695
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	4,210,887
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures			
		16	-
Installment (serial) debentures			
		17	4,067,137
Long term bank loans			
		18	143,750
Lease purchase agreements			
		19	-
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	973,735
Total liability under OMERS plans			
- initial unfunded			
		34	300,117
- 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	1,273,852

1990 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	336,420	289,930		
- general tax rates *	51	205,671	110,834		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	196,000	112,209		
- user rates (consolidated entities)	54	5,186	1,179		
Recovered from reserve funds	55	27,000	26,203		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	78	770,277	540,355		
--					
Total					
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		principal	
		interest		interest	
		recoverable from unconsolidated entities			
		principal		interest	
		1	2	3	4
		\$	\$	\$	\$
1991	60	-	-	-	-
1992	61	726,772	422,814	5,657	735
1993	62	724,204	340,467	6,129	251
1994	63	757,375	257,864	-	-
1995	64	538,893	184,105	-	-
1996-2000	65	457,275	132,971	-	-
2001 onwards	79	750,582	184,913	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	3,955,101	1,523,134	11,786	986
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total				77	-
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

[illegible]

1990 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	1,016	1,988,809	25,033	-	2,013,842	1,905,929	61,920	39,709	-	2,007,558	7,300
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	20,225	848,167	3,996	-	852,163	784,314	4,136	41,879	-	830,329	1,609
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7,579	1,873,518	23,615	-	1,897,133	1,797,848	71,569	37,456	-	1,906,873	17,319
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	15,877	568,490	2,665	-	571,155	522,959	4,781	27,923	-	555,663	385
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	42,665	5,278,984	55,309	-	5,334,293	5,011,050	142,406	146,967	-	5,300,423	8,795

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Pembroke C

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15

		1	
		\$	
Balance at the beginning of the year	1	1,777,422	
Revenues			
Contributions from revenue fund	2	523,941	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	3,118	
Investment income - from own funds	5	-	
- other	6	149,640	
--	9	8,446	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	685,145	
Expenditures			
Transferred to capital fund	14	61,026	
Transferred to revenue fund	15	67,121	
Charges for long term liabilities - principal and interest	16	6,365	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	134,512	
Balance at the end of the year for:			
Reserves	23	755,396	
Reserve Funds	24	1,572,659	
Total	25	2,328,055	
Analysed as follows:			
Working funds	26	119,020	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	66,462	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	322,043	
- roads	35	76,500	
- sanitary and storm sewers	36	48,000	
- parks and recreation	64	62,168	
- library	65	15,483	
- other cultural	66	-	
- water	38	98,586	
- transit	39	-	
- housing	40	-	
- industrial development	41	184,948	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	73,599	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	28,796	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	851,247	
Waste Site	53	66,000	
Police Commission	54	315,203	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,328,055	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,875,186	-
Accounts receivable			
Canada	2	47,557	
Ontario	3	1,066,332	
Region or county	4	-	
Other municipalities	5	42,143	
School Boards	6	7,880	portion of taxes
Waterworks	7	306,845	receivable for
Other (including unorganized areas)	8	302,900	business taxes
Taxes receivable			
Current year's levies	9	597,818	69,685
Previous year's levies	10	147,692	9,458
Prior year's levies	11	99,756	1,993
Penalties and interest	12	63,841	5,979
Less allowance for uncollectables (negative)	13	- 83,705	- 15,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	218,695	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	4,210,887	
Other long term assets	20	-	-
Total	21	8,903,827	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	27,000		-
- capital - Ontario	23	-		
- Canada	24	34,261		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	41,574		
Region or county	28	-		
Other municipalities	29	1,101		
School Boards	30	-		
Trade accounts payable	31	944,717		
Other	32	85,405		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,294,092		
- special area rates and special charges	35	789,009		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	872,000		
Recoverable from Reserve Funds	38	11,786		
Recoverable from unconsolidated entities	39	244,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,328,055		
Accumulated net revenue (deficit)				
General revenue	42	447,465		
Special charges and special areas (specify)				
--	43	- 7,114		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	22,910		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	41,997		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	8,795		
Unexpended capital financing / (unfinanced capital outlay)	58	716,774		
Total	59	8,903,827		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	31	
Fire	3	18	
Police	4	22	
Transit	5	4	
Public Works	6	49	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	4	
Libraries	11	6	
Planning	12	1	
Total	13	137	

		continuous full time employees December 31		other
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	5,001,888	461,679
Wages and salaries				
Employee benefits	15	874,702	26,679	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	11,535,132	
Previous years' tax	17	432,072	
Penalties and interest	18	128,136	
Subtotal	19	12,095,340	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	32,132	
- recoverable from general municipal revenues	25	47,410	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	12,174,882	
Amounts added to the tax roll for collection purposes only	30	2,889	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900315	
Due date of last installment (YYYYMMDD)	33	19900515	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900716	
Due date of last installment (YYYYMMDD)	36	19900918	
		\$	
Supplementary taxes levied with1994 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 1992	58	1,000,000	-	-	123,000
in 1993	59	1,000,000	-	-	500,000
in 1994	60	3,000,000	-	-	2,000,000
in 1995	61	1,500,000	-	-	500,000
in 1996	62	1,500,000	-	-	500,000
Total	63	8,000,000	-	-	3,623,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	181,994		106,230	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	6,295	878,476	328,412	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	6,213	541,450	275,366	
In other municipalities (specify municipality)									
--					45	-	-	-	-
--					46	-	-	-	-
--					47	-	-	-	-
--					48	-	-	-	-
--					65	-	-	-	-
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	-
9. Borrowing from own reserve funds									
								1	
								\$	
Loans or advances due to reserve funds as at December 31					84			-	
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	-
--					54	-	-	-	-
--					55	-	-	-	-
--					56	-	-	-	-
--					57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1989					67	-	210,000	-	210,000
Approved in 1990					68	-	-	-	-
Financed in 1990					69	-	200,000	-	200,000
No long term financing necessary					70	-	10,000	-	10,000
Approved but not financed as at December 31, 1990					71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					16,500,000	17,500,000	18,600,000	19,800,000	21,000,000