

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47064

MUNICIPALITY OF: Pembroke C

*For the year ended December 31, 1991.*

## Pembroke C

1  
3

		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	13,604,167	-	5,994,033	7,610,134
Direct water billings on ratepayers -- own municipality	2	1,376,453	-		1,376,453
-- other municipalities	3	156,527	-		156,527
Sewer surcharge on direct water billings -- own municipality	4	932,464	-		932,464
-- other municipalities	5	2,112	-		2,112
Subtotal	6	16,071,723	-	5,994,033	10,077,690
PAYMENTS IN LIEU OF TAXATION					
Canada	7	121,912	-	-	121,912
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	58,725	-		58,725
Other	11	52,196	-		52,196
Ontario Enterprises					
Ontario Housing Corporation	12	358,544	-	163,795	194,749
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	12,873	-	-	12,873
Other	15	-	-	-	-
Municipal enterprises	16	157,313	-	-	157,313
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	761,563	-	163,795	597,768
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	2,087,222	-	-	2,087,222
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,099,050			2,099,050
Canada specific grants	30	243,350			243,350
Other municipalities - grants and fees	31	342,540			342,540
Fees and service charges	32	1,240,677			1,240,677
Subtotal	33	3,925,617			3,925,617
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	204,139	-	-	204,139
Fines	37	-			-
Penalties and interest on taxes	38	225,846			225,846
Investment income - from own funds	39	-			-
- other	40	105,513			105,513
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	268,925			268,925
Contributions from non-consolidated entities	45	-			-
--	46	8,793			8,793
--	47	8,728			8,728
--	48	208,495	208,495		
Sale of Land	49	42,637			42,637
Subtotal	50	1,073,076	-	-	1,073,076
TOTAL REVENUE	51	23,919,201	-	6,157,828	17,761,373

*For the year ended December 31, 1991.*

## Pembroke C

4

I. Own purposes

[illegible]

*For the year ended December 31, 1991.*

## Pembroke C

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	5,224,470	1,161,805	447,995	84.980000	99.976000	443,975	116,153	44,789	951	2,942	2,407	611,217
Separate consolidated													
Total all school board taxation	0						2,918,922	2,176,728	841,458	- 1,423	28,272	30,076	5,994,033

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Pembroke C

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	1,896	-	-	18,650
Protection to Persons and Property					
Fire	2	-	-	-	1,937
Police	3	4,478	4,501	-	6,904
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	5,390	-	16,946
Emergency measures	6	-	-	-	-
Subtotal	7	4,478	9,891	-	25,787
Transportation services					
Roadways	8	309,713	4,070	-	13,598
Winter Control	9	176,234	-	-	937
Transit	10	112,529	-	-	197,232
Parking	11	-	-	-	190,012
Street Lighting	12	-	-	-	-
Air Transportation	13	-	209,448	-	122,612
--	14	-	-	-	-
Subtotal	15	598,476	213,518	-	524,391
Environmental services					
Sanitary Sewer System	16	-	-	6,187	26,600
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	4,285	-	23,619
Garbage Collection	19	81,912	-	185,267	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	88,990	-
--	22	-	-	-	-
Subtotal	23	81,912	4,285	280,444	50,219
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	1,360,272	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,360,272	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,300	15,656	-	587,692
Libraries	38	43,694	-	62,096	28,065
Other Cultural	39	-	-	-	-
Subtotal	40	49,994	15,656	62,096	615,757
Planning and Development					
Planning and Development	41	-	-	-	4,190
Commercial and Industrial	42	2,022	-	-	1,683
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,022	-	-	5,873
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,099,050	243,350	342,540	1,240,677

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	527,507	-	490,308	354,866	39,400	-	1,342,181
Protection to Persons and Property								
Fire	2	1,103,769	77,923	83,616	54,945	-	61,700	1,381,953
Police	3	1,648,651	-	182,399	173,601	-	6,300	1,998,351
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	92,301	-	97,038	1,200	-	-	190,539
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,844,721	77,923	363,053	229,746	-	55,400	3,570,843
Transportation services								
Roadways	8	1,139,752	375,091	329,639	714,060	38,050	-	2,506,892
Winter Control	9	113,121	-	234,115	-	-	-	347,236
Transit	10	246,256	-	158,762	72,606	-	19,500	497,124
Parking	11	51,760	59,661	59,208	18,877	-	9,500	199,006
Street Lighting	12	-	-	168,713	5,300	-	-	174,013
Air Transportation	13	178,958	-	149,705	11,688	-	-	340,351
--	14	-	-	-	-	-	-	-
Subtotal	15	1,729,847	434,752	1,100,142	822,531	38,050	-	4,064,622
Environmental services								
Sanitary Sewer System	16	96,427	148,360	73,383	33,700	-	-	351,870
Storm Sewer System	17	25,449	1,877	54,345	67,000	-	-	148,671
Waterworks System	18	343,206	289,467	538,119	408,858	-	57,000	1,636,650
Garbage Collection	19	-	-	214,182	50,000	-	-	264,182
Garbage Disposal	20	-	-	181,453	-	-	-	181,453
Pollution Control	21	261,751	192,245	428,330	126,447	-	15,000	1,023,773
--	22	-	-	167,954	-	-	-	167,954
Subtotal	23	726,833	631,949	1,657,766	686,005	-	72,000	3,774,553
Health Services								
Public Health Services	24	-	-	-	-	126,369	-	126,369
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	126,369	-	126,369
Social and Family Services								
General Assistance	31	145,962	-	26,016	7,129	1,536,269	-	1,715,376
Assistance to Aged Persons	32	-	-	-	61,640	609,365	-	671,005
Assitance to Children	33	-	-	-	-	144,981	-	144,981
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	145,962	-	26,016	68,769	2,290,615	-	2,531,362
Recreation and Cultural Services								
Parks and Recreation	37	841,216	-	623,181	200,603	-	3,200	1,668,200
Libraries	38	289,663	-	115,779	6,469	-	-	411,911
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,130,879	-	738,960	207,072	-	3,200	2,080,111
Planning and Development								
Planning and Development	41	59,063	-	6,586	-	-	-	65,649
Commercial and Industrial	42	97,171	16,500	131,310	119,942	57,513	-	422,436
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	156,234	16,500	137,896	119,942	57,513	-	488,085
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,261,983	1,161,124	4,514,141	2,488,931	2,551,947	-	17,978,126

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	726,806	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,682,869	
Reserves and Reserve Funds	3		209,199	
Subtotal	4		1,892,068	
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		123,300	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		123,300	
Grants and Loan Forgiveness				
Ontario	20		1,016,372	
Canada	21		-	
Other Municipalities	22		55,428	
Subtotal	23		1,071,800	
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		105,044	
--	30		14,948	
--	31		10,396	
Subtotal	32		130,388	
Total Sources of Financing	33		3,217,556	
Applications				
Own Expenditures				
Short Term Interest Costs	34		1,285	
Other	35		3,251,278	
Subtotal	36		3,252,563	
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		3,252,563	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	691,799	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	831,554	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		139,755	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	691,799	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Pembroke C
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610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	36,786	-	-	185,704
Protection to Persons and Property					
Fire	2	-	-	-	16,285
Police	3	-	-	-	26,000
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	42,285
Transportation services					
Roadways	8	517,324	-	-	1,052,664
Winter Control	9	-	-	-	-
Transit	10	13,230	-	-	23,336
Parking	11	-	-	-	167,781
Street Lighting	12	-	-	-	5,300
Air Transportation	13	-	-	21,012	8,582
--	14	-	-	-	-
Subtotal	15	530,554	-	21,012	1,257,663
Environmental services					
Sanitary Sewer System	16	21,842	-	-	33,697
Storm Sewer System	17	-	-	-	31,295
Waterworks System	18	176,076	-	-	494,305
Garbage Collection	19	59,650	-	19,940	89,477
Garbage Disposal	20	168,122	-	14,476	382,305
Pollution Control	21	-	-	-	195,283
--	22	-	-	-	-
Subtotal	23	425,690	-	34,416	1,226,362
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	22,075	-	-	506,268
Libraries	38	-	-	-	1,469
Other Cultural	39	-	-	-	-
Subtotal	40	22,075	-	-	507,737
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	1,267	-	-	32,812
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	1,267	-	-	32,812
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,016,372	-	55,428	3,252,563

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Pembroke C
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7  
11

			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	1,324,000	
Winter Control		9	-	
Transit		10	-	
Parking		11	221,775	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	1,545,775	
Environmental services				
Sanitary Sewer System		16	618,956	
Storm Sewer System		17	5,773	
Waterworks System		18	625,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	521,978	
--		22	-	
	Subtotal	23	1,771,707	
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	30,000	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	30,000	
Electricity		48	214,000	
Gas		49	-	
Telephone		50	-	
	Total	51	3,561,482	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Pembroke C

For the year ended December 31, 1991.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	205,000
: To Canada and agencies			2	238,705
: To other			3	3,175,775
	Subtotal		4	3,619,480
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	57,998
	Subtotal		9	57,998
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	3,561,482
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	3,339,707
Long term bank loans			18	221,775
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	1,013,343
Total liability under OMERS plans				
- initial unfunded			34	259,207
- 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	1,272,550

## Municipality

## Pembroke C

*For the year ended December 31, 1991.*

8  
12

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
				1 \$	2 \$	3 \$	
Water projects - for this municipality only	46	-	-	-	-	-	
- share of integrated projects	47	-	-	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	-	-	
- share of integrated projects	49	-	-	-	-	-	
7. 1991 Debt Charges							
					principal	interest	
					1 \$	2 \$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	351,492			251,759		
- special are rates and special charges	51	168,555			83,351		
- benefitting landowners	52	-			-		
- user rates (consolidated entities)	53	217,000			88,967		
Recovered from reserve funds	54	5,657			735		
Recovered from unconsolidated entities							
- hydro	55	30,000			23,432		
- gas and telephone	57	-			-		
--	56	-			-		
--	58	-			-		
--	59	-			-		
Total	78	772,704			448,244		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	744,754	350,667	6,129	251	33,000	20,295
1993	61	777,925	265,654	-	-	36,000	16,855
1994	62	559,443	190,305	-	-	39,000	13,112
1995	63	477,825	132,761	-	-	44,000	9,020
1996	64	335,398	88,501	-	-	30,000	4,465
1997-2001	65	446,008	104,721	-	-	32,000	1,520
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,341,353	1,132,609	6,129	251	214,000	65,267
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	140,000					
1994	74	157,000					
1995	75	170,000					
1996	76	187,000					
Total	77	654,000					
10. Other notes (attach supporting schedules as required)							

## 1991 FINANCIAL INFORMATION RETURN

Municipality

## Pembroke C

**9LT**

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]



1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Pembroke C

9LT  
13

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	2,442,024	22,526	-	2,464,550	2,358,224	62,646	43,680	-	2,464,550	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	979,323	9,603	-	988,926	931,786	9,881	47,259	-	988,926	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	2,031,520	18,496	-	2,050,016	1,936,406	72,408	41,202	-	2,050,016	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	648,036	6,300	-	654,336	611,217	11,465	31,654	-	654,336	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	6,100,903	56,925	-	6,157,828	5,837,633	156,400	163,795	-	6,157,828	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Pembroke C

10  
15

		1	
		\$	
Balance at the beginning of the year	1	2,328,055	
Revenues			
Contributions from revenue fund	2	806,062	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	116,591	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	922,653	
Expenditures			
Transferred to capital fund	14	209,199	
Transferred to revenue fund	15	268,925	
Charges for long term liabilities - principal and interest	16	6,392	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	484,516	
Balance at the end of the year for:			
Reserves	23	731,875	
Reserve Funds	24	2,034,317	
	Total 25	2,766,192	
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	152,854	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	471,630	
- roads	35	82,800	
- sanitary and storm sewers	36	-	
- parks and recreation	64	63,859	
- library	65	11,340	
- other cultural	66	-	
- water	38	-	
- transit	39	62,500	
- housing	40	-	
- industrial development	41	228,160	
- other and unspecified	42	199,500	
Lot levies and subdivider contributions	44	93,877	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	4,443	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	923,196	
Waste Site	53	127,640	
Police Commission	54	225,373	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,766,192	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Pembroke C
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11  
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	843,054	-
Accounts receivable			
Canada	2	269,529	
Ontario	3	1,284,111	
Region or county	4	-	
Other municipalities	5	204,703	
School Boards	6	52,124	portion of taxes
Waterworks	7	248,767	receivable for
Other (including unorganized areas)	8	137,254	business taxes
Taxes receivable			
Current year's levies	9	1,155,247	214,943
Previous year's levies	10	148,460	4,707
Prior year's levies	11	104,737	1,080
Penalties and interest	12	117,017	18,581
Less allowance for uncollectables (negative)	13	- 83,705	- 78,705
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	226,180	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	3,561,482	
Other long term assets	20	-	-
Total	21	8,268,960	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Pembroke C
------------

11  
16

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	55,710		
Region or county	28	-		
Other municipalities	29	2,651		
School Boards	30	-		
Trade accounts payable	31	813,693		
Other	32	88,928		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,942,600		
- special area rates and special charges	35	743,753		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	655,000		
Recoverable from Reserve Funds	38	6,129		
Recoverable from unconsolidated entities	39	214,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,766,192		
Accumulated net revenue (deficit)				
General revenue	42	34,988		
Special charges and special areas (specify)				
--	43	- 11,713		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	24,934		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	197,602		
--	54	42,694		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	691,799		
Total	59	8,268,960		

## Municipality

## Pembroke C

12  
17

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	2			
Non-line Department Support Staff										2	37			
Fire										3	16			
Police										4	21			
Transit										5	7			
Public Works										6	37			
Health Services										7	-			
Homes for the Aged										8	-			
Other Social Services										9	1			
Parks and Recreation										10	9			
Libraries										11	5			
Planning										12	1			
Total										13	136			
										continuous full time employees December 31		other		
										1 \$		2 \$		
2. Total expenditures during the year on:										14	5,633,169	708,812		
Wages and salaries										14	5,633,169	708,812		
Employee benefits										15	880,643	39,359		
										1 \$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	12,198,798			
Previous years' tax										17	592,069			
Penalties and interest										18	172,670			
Subtotal										19	12,963,537			
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	107,403			
- recoverable from general municipal revenues										25	142,719			
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	13,213,659			
Amounts added to the tax roll for collection purposes only										30	-			
Business taxes written off under subsection 495(1) of the Municipal Act										81	-			
										1				
4. Tax due dates for 1991 (lower tier municipalities only)														
Interim billings: Number of installments										31	2			
Due date of first installment (YYYYMMDD)										32	19910315			
Due date of last installment (YYYYMMDD)										33	19910515			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19910716			
Due date of last installment (YYYYMMDD)										36	19910917			
										\$				
Supplementary taxes levied with 1994 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	3,650,000	-	-	-
in 1993										59	2,650,000	-	-	1,650,000
in 1994										60	4,230,000	-	-	2,880,000
in 1995										61	2,000,000	-	-	-
in 1996										62	2,000,000	-	-	-
Total										63	14,530,000	-	-	4,530,000

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	176,034		96,326	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	6,342	998,983	377,470
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	6,271	615,267	317,197
	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, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		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					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
	73	18,337,000	18,704,000	19,078,000	19,459,000
					20,050,000