

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47064

MUNICIPALITY OF: Pembroke C

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Pembroke C

		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	15,612,553	-	6,949,246	8,663,307
Direct water billings on ratepayers -- own municipality	2	1,523,226	-		1,523,226
-- other municipalities	3	352,638	-		352,638
Sewer surcharge on direct water billings -- own municipality	4	1,378,941	-		1,378,941
-- other municipalities	5	3,681	-		3,681
Subtotal	6	18,871,039	-	6,949,246	11,921,793
PAYMENTS IN LIEU OF TAXATION					
Canada	7	107,070	-	-	107,070
Canada Enterprises	8	-	-	-	-
Ontario	9	-	-		-
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	44,933	-		44,933
Ontario Enterprises	12	390,417	-	183,323	207,094
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	11,206	-	-	11,206
Other	15	-	-	-	-
Municipal enterprises	16	145,339	-	-	145,339
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	759,790	-	183,323	576,467
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	982,629			982,629
.....	61	-			-
Subtotal	69	982,629			982,629
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,166,958			2,166,958
Canada specific grants	30	117,833			117,833
Other municipalities - grants and fees	31	496,458			496,458
Fees and service charges	32	1,307,069			1,307,069
Subtotal	33	4,088,318			4,088,318
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	254,005	-	-	254,005
Fines	37	-			-
Penalties and interest on taxes	38	223,787			223,787
Investment income - from own funds	39	-			-
- other	40	148,840			148,840
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	11,680			11,680
Contributions from reserves and reserve funds	44	586,880			586,880
Contributions from non-consolidated entities	45	-			-
--	46	10,010			10,010
--	47	127,280			127,280
--	48	12,223			12,223
Subtotal	50	1,374,705	-	-	1,374,705
TOTAL REVENUE	51	26,076,481	-	7,132,569	18,943,912

For the year ended December 31, 1997.

Pembroke C

[illegible]

For the year ended December 31, 1997.

Pembroke C

II. Upper tier purposes

For the year ended December 31, 1997.

Pembroke C

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Pembroke C

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													
General	0	5,491,374	1,825,783	649,370	247.660000	291.365000	1,359,994	531,970	189,203	5,250	4,015	7,415	2,097,847
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	52,963	-	-	-	-	52,963
Total Taxation	0	-	-	-	-	-	1,359,994	584,933	189,203	5,250	4,015	7,415	2,150,810
Total all school board taxation	0	-	-	-	-	-	3,609,875	2,389,038	880,614	- 194	30,778	39,135	6,949,246

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

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1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	16,778	-	-	28,981
Protection to Persons and Property					
Fire	2	-	-	-	2,546
Police	3	9,202	1,488	-	28,476
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	9,712
Emergency measures	6	-	-	-	-
Subtotal	7	9,202	1,488	-	40,734
Transportation services					
Roadways	8	-	-	-	20,844
Winter Control	9	-	-	-	-
Transit	10	65,000	-	-	138,421
Parking	11	-	-	-	128,944
Street Lighting	12	-	-	-	-
Air Transportation	13	-	112,554	25,501	118,188
--	14	-	-	-	-
Subtotal	15	65,000	112,554	25,501	406,397
Environmental services					
Sanitary Sewer System	16	-	-	9,799	19,536
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	31,779
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	94,672	-
--	22	-	-	271,524	10,119
Subtotal	23	-	-	375,995	61,434
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	2,026,487	-	2,870	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,026,487	-	2,870	-
Recreation and Cultural Services					
Parks and Recreation	37	1,420	250	13,512	722,193
Libraries	38	48,071	1,841	78,580	32,525
Other Cultural	39	-	-	-	1,155
Subtotal	40	49,491	2,091	92,092	755,873
Planning and Development					
Planning and Development	41	-	-	-	8,600
Commercial and Industrial	42	-	1,700	-	5,050
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	-	-
Subtotal	47	-	1,700	-	13,650
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,166,958	117,833	496,458	1,307,069

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

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	577,119	-	388,474	241,775	19,300	-	1,143,968
Protection to Persons and Property								
Fire	2	1,049,810	-	76,619	36,677	-	71,000	1,234,106
Police	3	1,854,403	-	246,479	107,491	-	10,000	2,198,373
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	119,730	-	7,664	-	-	-	127,394
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,023,943	-	330,762	144,168	-	61,000	3,559,873
Transportation services								
Roadways	8	1,079,950	525,000	115,534	419,866	-	89,150	2,051,200
Winter Control	9	151,524	-	360,745	-	-	-	512,269
Transit	10	141,394	-	96,322	67,655	-	9,450	314,821
Parking	11	44,888	-	46,814	24,042	-	13,200	128,944
Street Lighting	12	-	-	169,410	-	-	-	169,410
Air Transportation	13	196,891	-	85,215	3,000	-	-	285,106
--	14	-	-	-	-	-	-	-
Subtotal	15	1,614,647	525,000	874,040	514,563	-	66,500	3,461,750
Environmental services								
Sanitary Sewer System	16	82,856	90,037	54,246	192,329	-	-	419,468
Storm Sewer System	17	23,700	-	25,158	15,000	-	-	63,858
Waterworks System	18	369,218	13,617	515,879	1,086,267	-	65,100	2,050,081
Garbage Collection	19	-	-	216,135	-	-	-	216,135
Garbage Disposal	20	-	-	67,695	82,927	-	-	150,622
Pollution Control	21	336,684	552,104	412,409	192,866	-	18,000	1,512,063
--	22	-	-	439,159	-	-	-	439,159
Subtotal	23	812,458	655,758	1,730,681	1,569,389	-	83,100	4,851,386
Health Services								
Public Health Services	24	-	-	-	-	126,364	-	126,364
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	126,364	-	126,364
Social and Family Services								
General Assistance	31	164,731	-	82,778	-	2,244,163	-	2,491,672
Assistance to Aged Persons	32	-	336,980	-	-	592,240	-	929,220
Assitance to Children	33	-	-	-	-	156,026	-	156,026
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	164,731	336,980	82,778	-	2,992,429	-	3,576,918
Recreation and Cultural Services								
Parks and Recreation	37	729,727	-	583,670	243,000	-	3,600	1,559,997
Libraries	38	268,002	-	88,552	-	-	1,500	358,054
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	997,729	-	672,222	243,000	-	5,100	1,918,051
Planning and Development								
Planning and Development	41	65,400	-	-	-	-	-	65,400
Commercial and Industrial	42	103,558	-	128,662	22,777	14,043	-	269,040
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	168,958	-	128,662	22,777	14,043	-	334,440
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,359,585	1,517,738	4,207,619	2,735,672	3,152,136	-	18,972,750

1997 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Pembroke C	59
For the year ended December 31, 1997.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	-
Reserves and Reserve Funds	3	-
Subtotal	4	-
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	-
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	-
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	-
Subtotal	36	-
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	-
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	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

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	-	-	-	158,807
Protection to Persons and Property					
Fire	2	-	-	-	12,836
Police	3	18,393	-	-	118,647
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	18,393	-	-	131,483
Transportation services					
Roadways	8	-	-	-	303,643
Winter Control	9	-	-	-	-
Transit	10	63,278	-	-	151,795
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	3,527	-
--	14	-	-	-	-
Subtotal	15	63,278	-	3,527	455,438
Environmental services					
Sanitary Sewer System	16	140,197	-	-	241,961
Storm Sewer System	17	-	-	-	11,136
Waterworks System	18	-	-	-	113,418
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	17,415	-	129,147	597,289
Pollution Control	21	-	-	-	70,142
--	22	-	-	-	-
Subtotal	23	157,612	-	129,147	1,033,946
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	-	21,742	-	102,908
Libraries	38	-	-	-	24,435
Other Cultural	39	-	2,260	-	22,246
Subtotal	40	-	24,002	-	149,589
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	276,388
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	276,388
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	239,283	24,002	132,674	2,205,651

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Pembroke C

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		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	2,543,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	2,543,000
Environmental services			
Sanitary Sewer System	16	101,000	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	983,333	
--	22	-	
	Subtotal	23	1,084,333
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	866,250	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	866,250
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	4,493,583

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Pembroke C

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		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	-	
: To Canada and agencies	2	-	
: To other	3	4,493,583	
Subtotal	4	4,493,583	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	4,493,583	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,644,000	
Long term bank loans	18	1,849,583	
Lease purchase agreements	19	-	
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	668,806	
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	668,806	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Pembroke C

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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. 1997 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund	50	632,483	319,535		
- general tax rates	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	504,667	61,053		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	32,000	1,520		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	1,169,150	382,108		
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
		1	2	3	4
		\$	\$	\$	\$
1998		838,667	346,988	-	-
1999		1,450,166	265,297	-	-
2000		543,750	179,630	-	-
2001		277,000	139,146	-	-
2002		302,000	113,264	-	-
2003-2007		1,082,000	155,842	-	-
2008 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	4,493,583	1,200,166	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998	72	-			
1999	73	-			
2000	74	-			
2001	75	-			
2002	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1997 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

[illegible]

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Pembroke C

9LT
13

For the year ended December 31, 1997.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	7,062,850	69,719	-	7,132,569	6,802,675	146,571	183,323	-	7,132,569	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Pembroke C

10
15

		1 \$
Balance at the beginning of the year	1	5,408,324
Revenues		
Contributions from revenue fund	2	1,557,542
Contributions from capital fund	3	-
Development Charges Act	67	72,744
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	16,030
Investment income - from own funds	5	-
- other	6	79,705
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,726,021
Expenditures		
Transferred to capital fund	14	67,325
Transferred to revenue fund	15	586,880
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	654,205
Balance at the end of the year for:		
Reserves	23	3,686,882
Reserve Funds	24	2,793,258
Total	25	6,480,140
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	509,009
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	556,700
Sick leave	31	-
Insurance	32	30,967
Workers' compensation	33	-
Capital expenditure - general administration	34	47,792
- roads	35	224,864
- sanitary and storm sewers	36	15,927
- parks and recreation	64	92,671
- library	65	-
- other cultural	66	-
- water	38	2,802,277
- transit	39	-
- housing	40	-
- industrial development	41	112,981
- other and unspecified	42	16,537
Development Charges Act	68	357,466
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	64,103
Debenture repayment	47	106,280
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	703,223
--	53	-
--	54	760,719
--	55	-
--	56	8,578
--	57	70,046
Total	58	6,480,140

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

11
16

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	14,709,871	-
	Accounts receivable		
	Canada	267,255	
	Ontario	3306,091	
	Region or county	-	
	Other municipalities	159,380	
	School Boards	7,027	portion of taxes
	Waterworks	296,877	receivable for
	Other (including unorganized areas)	246,811	business taxes
	Taxes receivable		
	Current year's levies	934,936	
	Previous year's levies	417,180	52,238
	Prior year's levies	331,788	36,230
	Penalties and interest	195,101	25,600
	Less allowance for uncollectables (negative)	-20,000	-15,000
	Investments		
	Canada	-	
	Provincial	-	
	Municipal	-	
	Other	240,102	
	Other current assets	248,973	portion of line 20
	Capital outlay to be recovered in future years	4,493,583	for tax sale / tax
	Other long term assets	-	resistration
			-
	Total	12,634,975	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	970,000		
Accounts payable and accrued liabilities				
Canada	26	261,087		
Ontario	27	64,591		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	771,380		
Other	32	84,982		
Other current liabilities	33	126,503		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,510,250		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	983,333		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	6,480,140		
Accumulated net revenue (deficit)				
General revenue	42	130,823		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,762		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	9,184		
--	53	64,430		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 828,490		
Total	59	12,634,975		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		14
Non-line Department Support Staff	2		22
Fire	3		15
Police	4		22
Transit	5		4
Public Works	6		41
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		4
Parks and Recreation	10		8
Libraries	11		5
Planning	12		1
	13	Total	136

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	5,752,885		670,295	
Employee benefits	15	870,790		68,646	

			1	
			\$	
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections:	Current year's tax		16	14,526,413
	Previous years' tax		17	626,906
	Penalties and interest		18	186,213
		Subtotal	19	15,339,532
	Discounts allowed		20	-
	Tax adjustments under section 362 and 263 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	
	- recoverable from general municipal revenues		25	
	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	
	Amounts added to the tax roll for collection purposes only		30	
	Business taxes written off under subsection 441(1) of the Municipal Act		81	

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19,970,317
	Due date of last installment (YYYYMMDD)	33	19,970,515
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,970,716
	Due date of last installment (YYYYMMDD)	36	19,970,916
			\$
Supplementary taxes levied with 1998 due date		37	-

		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 1998	58	1,000,000	-	-	1,000,000
in 1999	59	1,000,000	-	-	-
in 2000	60	1,000,000	-	-	-
in 2001	61	1,000,000	-	-	-
in 2002	62	1,000,000	-	-	-
Total	63	5,000,000	-	-	1,000,000

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	-	-		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	6,658	1,161,811	361,415	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	6,542	1,013,653	365,288	
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, 1996		67	-	750,000	-	
Approved in 1997		68	-	-	-	
Financed in 1997		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1997		71	-	750,000	-	
Applications submitted but not approved as at Decemeber 31, 1997		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		18,970,000	19,440,000	19,930,000	20,430,000	20,940,000
13. Municipal procurement this year						
				1	2	
				\$		
Total construction contracts awarded				85	-	
Construction contracts awarded at \$100,000 or greater				86	-	