

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47064

MUNICIPALITY OF: Pembroke C

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Pembroke C

13

		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	15,495,336	-	5,435,159	10,060,177
Direct water billings on ratepayers -- own municipality	2	1,526,783	-		1,526,783
-- other municipalities	3	374,994	-		374,994
Sewer surcharge on direct water billings -- own municipality	4	1,372,707	-		1,372,707
-- other municipalities	5	3,681	-		3,681
Subtotal	6	18,773,501	-	5,435,159	13,338,342
PAYMENTS IN LIEU OF TAXATION					
Canada	7	101,827	-	-	101,827
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	44,100	-		44,100
Other	11	57,091	-		57,091
Ontario Enterprises					
Ontario Housing Corporation	12	375,023	-	67,528	307,495
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	9,894	-	-	9,894
Other	15	-	-	-	-
Municipal enterprises	16	156,334	-	-	156,334
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	744,269	-	67,528	676,741
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,992,000			2,992,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	250,000			250,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	3,242,000			3,242,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	202,432			202,432
Canada specific grants	30	276,411			276,411
Other municipalities - grants and fees	31	559,524			559,524
Fees and service charges	32	804,193			804,193
Subtotal	33	1,842,560			1,842,560
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	234,598	-	-	234,598
Rents, concessions and franchises	36	386,665			386,665
Fines	37	-			-
Penalties and interest on taxes	38	196,689			196,689
Investment income - from own funds	39	-			-
- other	40	88,417			88,417
Donations	70	20,973			20,973
Sales of publications, equipment, etc	42	873			873
Contributions from capital fund	43	4,202			4,202
Contributions from reserves and reserve funds	44	490,682			490,682
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	139,546			139,546
--	46	-			-
--	47	23,070			23,070
--	48	48,225			48,225
Subtotal	50	1,633,940	-	-	1,633,940

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

Pembroke C

2LT - UP
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Pembroke C

2LT - SB
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	1,782,000	1,089,555	8,731	588,388	95,326
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	161,343	112,686	1,304	41,531	5,822
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	44	44	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,943,387	1,202,285	10,035	629,919	101,148
Subtotal Commercial		2,817,385	1,934,557	-	774,696	108,132
Subtotal Industrial		612,359	420,477	-	168,380	23,502
Pipeline	1.359700	24,787	17,020	-	6,816	951
Other	-	-	-	-	-	-
Supplementary Taxes		7,380	6,370	-	819	191
Subtotal levied by tax rate		5,405,298	3,580,709	10,035	1,580,630	233,924
Railway rights-of-way		29,861	20,504	-	8,211	1,146
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		29,861	20,504	-	8,211	1,146
Total school board purposes		5,435,159	3,601,213	10,035	1,588,841	235,070

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	93,602	-	-	4,726
Protection to Persons and Property					
Fire	2	-	-	-	2,785
Police	3	26,745	-	-	57,096
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,644
Emergency measures	6	-	-	-	-
Subtotal	7	26,745	-	-	65,525
Transportation services					
Roadways	8	-	-	-	29,325
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	115,767
Street Lighting	12	-	-	-	-
Air Transportation	13	-	261,087	34,106	138,947
--	14	-	-	-	-
Subtotal	15	-	261,087	34,106	284,039
Environmental services					
Sanitary Sewer System	16	-	-	7,701	42,787
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	1,700	-	9,079
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	81,747	-
--	22	-	-	339,090	-
Subtotal	23	-	1,700	428,538	51,866
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	11,148	1,930	15,399	362,376
Libraries	38	64,090	2,637	81,481	28,092
Other Cultural	39	-	-	-	-
Subtotal	40	75,238	4,567	96,880	390,468
Planning and Development					
Planning and Development	41	1,262	-	-	6,249
Commercial and Industrial	42	5,585	9,057	-	1,320
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	6,847	9,057	-	7,569
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	202,432	276,411	559,524	804,193

		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	602,487	-	521,198	845,552	66,704	-	1,973,741
Protection to Persons and Property								
Fire	2	958,408	-	138,181	68,647	-	52,000	1,217,236
Police	3	2,244,365	-	343,616	82,058	-	10,000	2,660,039
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	142,556	-	7,438	-	-	22,000	171,994
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,345,329	-	489,235	150,705	-	64,000	4,049,269
Transportation services								
Roadways	8	997,487	523,591	282,559	461,182	-	95,700	2,169,119
Winter Control	9	106,426	-	257,953	-	-	-	364,379
Transit	10	-	-	-	-	-	-	-
Parking	11	47,155	-	41,307	36,354	-	8,800	116,016
Street Lighting	12	-	-	183,435	9,162	-	-	192,597
Air Transportation	13	76,901	-	79,909	1,813	-	-	158,623
--	14	-	-	-	-	-	-	-
Subtotal	15	1,227,969	523,591	845,163	508,511	-	104,500	3,000,734
Environmental services								
Sanitary Sewer System	16	92,472	59,625	52,804	-	-	-	204,901
Storm Sewer System	17	16,633	-	30,505	50,000	-	-	97,138
Waterworks System	18	377,209	-	575,207	915,298	-	65,100	1,932,814
Garbage Collection	19	-	-	224,015	-	-	-	224,015
Garbage Disposal	20	-	-	33,871	27,942	-	-	61,813
Pollution Control	21	331,659	516,727	386,670	382,812	-	18,000	1,635,868
--	22	-	-	522,030	-	-	-	522,030
Subtotal	23	817,973	576,352	1,825,102	1,376,052	-	83,100	4,678,579
Health Services								
Public Health Services	24	-	-	-	-	254,525	-	254,525
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	176,711	-	176,711
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	431,236	-	431,236
Social and Family Services								
General Assistance	31	-	-	-	-	3,155,737	-	3,155,737
Assistance to Aged Persons	32	-	321,140	-	-	503,838	-	824,978
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	321,140	-	-	3,659,575	-	3,980,715
Social Housing	90	-	-	-	-	372,821	-	372,821
Recreation and Cultural Services								
Parks and Recreation	37	781,106	-	624,069	312,775	-	19,600	1,737,550
Libraries	38	234,176	-	116,119	18,994	-	-	369,289
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,015,282	-	740,188	331,769	-	19,600	2,106,839
Planning and Development								
Planning and Development	41	74,938	-	2,735	-	-	-	72,203
Commercial and Industrial	42	95,998	-	174,821	92,337	7,000	-	370,156
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	170,936	-	172,086	92,337	7,000	-	442,359
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,179,976	1,421,083	4,592,972	3,304,926	4,537,336	-	21,036,293

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Pembroke C		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,040,749
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,036,452
Reserves and Reserve Funds	3	324,352
Subtotal	4	1,360,804
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	478,913
Canada	21	2,637
Other Municipalities	22	57,190
Subtotal	23	538,740
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	29,056
--	30	1,253,000
--	31	60,231
Subtotal	32	1,342,287
Total Sources of Financing	33	3,241,831
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	7,824,949
Subtotal	36	7,824,949
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	4,202
Total Applications	42	7,829,151
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	5,628,069
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	732,119
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	84,803
- Proceeds From Long Term Liabilities	46	968,272
- Transfers From Reserves and Reserve Funds	47	179,432
- -	48	5,127,681
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,628,069
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Pembroke C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	147,574
Protection to Persons and Property					
Fire	2	-	-	-	18,646
Police	3	-	-	-	82,058
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	100,704
Transportation services					
Roadways	8	469,084	-	-	1,150,979
Winter Control	9	-	-	-	33,718
Transit	10	-	-	-	-
Parking	11	-	-	-	36,669
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	469,084	-	-	1,221,366
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	217,501
Waterworks System	18	-	-	-	447,602
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	57,190	69,883
Pollution Control	21	-	-	-	70,709
--	22	-	-	-	-
Subtotal	23	-	-	57,190	805,695
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	2,637	-	-
Subtotal	30	-	2,637	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	352,222
Libraries	38	9,829	-	-	31,131
Other Cultural	39	-	-	-	38,564
Subtotal	40	9,829	-	-	421,917
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	5,127,693
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	5,127,693
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	478,913	2,637	57,190	7,824,949

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Pembroke C

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	-	
Winter Control		9	1,916,000	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	1,916,000	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	288,750	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Social Housing		90	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Pembroke C

		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	2,204,750	
Subtotal	4	2,204,750	
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	2,204,750	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,916,000	
Long term bank loans	18	288,750	
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 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	250,093	
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	250,093	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Pembroke C

8
12

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. 1999 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	669,750	234,606
- general tax rates			51	-	-
- special are rates and special charges			52	-	-
- benefitting landowners			53	491,666	25,061
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds					
Recovered from unconsolidated entities			55	-	-
- hydro			57	-	-
- gas and telephone			56	-	-
--			58	-	-
--			59	-	-
--			78	1,161,416	259,667
Total					
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
		\$	\$	5	6
		\$	\$	\$	\$
2000	61	543,750	179,630	-	-
2001	62	277,000	139,146	-	-
2002	63	302,000	113,264	-	-
2003	64	329,000	84,663	-	-
2004		360,000	53,002	-	-
2005 - 2009	65	393,000	18,176	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,204,750	587,881	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	320,000			
2002	74	320,000			
2003	75	320,000			
2004	76	320,000			
Total	77	1,280,000			
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	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Pembroke C

9LT
13

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	3,641,211	6,370	-	3,647,581	3,601,213	46,368	-	3,647,581	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	10,035	-	-	10,035	10,035	-	-	10,035	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	1,606,590	819	-	1,607,409	1,588,841	18,568	-	1,607,409	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	237,471	191	-	237,662	235,070	2,592	-	237,662	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	5,495,307	7,380	-	5,502,687	5,435,159	67,528	-	5,502,687	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Pembroke C

10
15

		1	\$
Balance at the beginning of the year	1	6,963,745	
Revenues			
Contributions from revenue fund	2	2,268,474	
Contributions from capital fund	3	-	
Development Charges Act	67	44,305	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	8,822	
Investment income - from own funds	5	-	
- other	6	204,440	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,526,041	
Expenditures			
Transferred to capital fund	14	324,352	
Transferred to revenue fund	15	490,682	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	815,034	
Balance at the end of the year for:			
Reserves	23	5,285,883	
Reserve Funds	24	3,388,870	
Total	25	8,674,753	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,158,575	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	558,587	
Sick leave	31	-	
Insurance	32	30,967	
Workers' compensation	33	-	
Capital expenditure - general administration	34	47,917	
- roads	35	147,797	
- sanitary and storm sewers	36	2,942	
- parks and recreation	64	94,397	
- library	65	-	
- other cultural	66	-	
- water	38	4,157,890	
- transit	39	-	
- housing	40	-	
- industrial development	41	194,140	
- other and unspecified	42	560,978	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	281,652	
--	53	825,983	
--	54	349,036	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	8,353	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	255,539	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	8,674,753	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

11
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	6,248,434	-
Accounts receivable			
Canada	2	66,107	
Ontario	3	30,615	
Region or county	4	-	
Other municipalities	5	129,726	
School Boards	6	8,173	portion of taxes
Waterworks	7	309,865	receivable for
Other (including unorganized areas)	8	298,482	business taxes
Taxes receivable			
Current year's levies	9	1,584,647	
Previous year's levies	10	465,098	-
Prior year's levies	11	645,368	142,984
Penalties and interest	12	250,701	48,028
Less allowance for uncollectables (negative)	13	- 120,000	- 83,664
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	309,253	
Other current assets	18	308,251	portion of line 20
Capital outlay to be recovered in future years	19	2,204,750	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	12,739,470	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

11
16

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	5,173,099		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	199,316		
Region or county	28	697,159		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	919,614		
Other	32	114,815		
Other current liabilities	33	87,619		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,204,750		
- 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	8,674,753		
Accumulated net revenue (deficit)				
General revenue	42	- 206,409		
Special charges and special areas (specify)				
--	43	7,917		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	56,831		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	32,977		
--	54	405,098		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 5,628,069		
Total	59	12,739,470		

Municipality

Pembroke C

For the year ended December 31, 1999.

12
17

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	12		
Non-line Department Support Staff										2	19		
Fire										3	15		
Police										4	25		
Transit										5	-		
Public Works										6	41		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	9		
Libraries										11	5		
Planning										12	1		
Total										13	127		
										continuous full time employees December 31			
										other			
										1	2		
										\$	\$		
2. Total expenditures during the year on:										14			
Wages and salaries											5,489,383		
Employee benefits										15	822,020		
											791,827		
											76,747		
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	13,793,177		
Previous years' tax										17	994,261		
Penalties and interest										18	199,998		
Subtotal										19	14,987,436		
Discounts allowed										20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act													
- recoverable from general municipal accounts										25	69,176		
- recoverable from upper tier										90	-		
- recoverable from school boards										91	48,336		
Transfers to tax sale and tax registration accounts										26	-		
The Municipal Elderly Residents' Assistance Act - reductions										27	-		
- refunds										28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act													
- deferrals										92	-		
- cancellations										93	-		
- other										94	-		
										2			
										%			
Rebates to eligible charities under section 442.1 of the Municipal Act										95	-		
- recoverable from general municipal accounts											-		
- recoverable from upper tier										96	-		
- recoverable from school boards										97	-		
Rebates under section 442.2 of the Municipal Act													
- commercial properties										98	-		
- industrial properties										99	-		
--										80	-		
Total reductions										29	15,104,948		
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 1999 (lower tier municipalities only)													
Interim billings: Number of installments										31	2		
Due date of first installment (YYYYMMDD)										32	19,990,514		
Due date of last installment (YYYYMMDD)										33	19,990,917		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19,991,130		
Due date of last installment (YYYYMMDD)										36	20,000,114		
											\$		
Supplementary taxes levied with 2000 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 2000										58	2,300,000	-	-
in 2001										59	2,000,000	-	-
in 2002										60	2,000,000	-	-
in 2003										61	2,000,000	-	-
in 2004										62	2,000,000	-	-
Total										63	10,300,000	-	-
													414,000

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82	20,259	13,314	

7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	6,273	1,165,699	361,084
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	6,173	1,014,458	358,249
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, 1998		67	-	750,000	800,000	1,550,000
Approved in 1999		68	-	-	831,000	831,000
Financed in 1999		69	-	-	-	-
No long term financing necessary		70	-	750,000	-	750,000
Approved but not financed as at December 31, 1999		71	-	-	1,631,000	1,631,000
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		21,300,000	21,800,000	22,000,000	22,200,000	22,400,000

13. Municipal procurement this year				
		1	2	
			\$	
Total construction contracts awarded		85	19	6,845,598
Construction contracts awarded at \$100,000 or greater		86	7	6,228,474

ANALYSIS OF USER FEES

Municipality

Pembroke C

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1				45,931	0
	2				94,516	0
	3				41,417	0
	4				59,267	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			241,131	
All other user fees		22			563,062	
	Total	23			804,193	