

# 2021 FINANCIAL INFORMATION RETURN

Municipality: **Cobourg T**  
Tier: **Lower-Tier**  
Area: **Northumberland Co**

MSO Office: **Eastern Ontario**  
Asmt Code: **1421**  
MAH Code: **61403**

Submitting: **FIR Schedules Only**  
Version: **2021.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
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28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
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70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
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81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Ian Davey
0022	Telephone	905-372-8944
0024	Fax	905-372-7421
0028	Email (Required)	idavey@cobourg.ca
0030	Website address of Municipality	cobourg.ca
0091	Municipal Auditor	Laurie A. Huber
0092	Municipal Audit Firm	KPMG Kingston
0095	Municipal Auditor's Email (Required)	lahuber@kpmg.ca
0090	Municipal Treasurer	Ian Davey
0093	Municipal Treasurer's Email (Required)	idavey@cobourg.ca
0094	Date	1/19/2023

### Signature of Municipal Treasurer

Signature		Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Modified Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	9,135 Stats Can
0041	Population	20,519 Stats Can
0042	Youth Population	2,535 Stats Can

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**Schedule 10**  
**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**  
for the year ended December 31, 2021

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	25,199,142
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	180,667
<b>9940</b>	<b>Subtotal</b>	<b>25,379,809</b>
0510	Estimated tax revenue . . . . .	
	<b>Government Transfers</b>	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	48,900
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF) . . . . .	
0626	Safe Restart Agreement: Municipal Operating Funding . . . . .	287,093
0627	Safe Restart Agreement: Public Transit Funding . . . . .	
0628	Social Services Relief Fund (SSRF) . . . . .	
0629	<b>Provincial COVID-19 Recovery Funding</b> . . . . .	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>335,993</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	788,197
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	126,355
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	110,791
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	185,905
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	205,000
0831	<b>Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)</b> . . . . .	<b>1,572,898</b>
<b>0899</b>	<b>Subtotal</b>	<b>2,989,146</b>
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	<b>0</b>
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	<b>930,067</b>
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	<b>20,296,734</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	128,456
1430	Rents, concessions and franchises . . . . .	72,706
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . . Northam Industrial park	4,352,468
<b>1499</b>	<b>Subtotal</b>	<b>4,553,630</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	84,235
1620	Penalties and interest on taxes . . . . .	382,696
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>466,931</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	343,620
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	9,266
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	564,623
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	0
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	30,757
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . .	
1891	Other . . . . . misc income	1,139,459
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>2,087,725</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1886	Transient Accommodation Tax . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	365,219
<b>9910</b>	<b>TOTAL Revenues</b>	<b>57,405,254</b>

2021.01

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**Schedule 10**

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2021

2021.01

**FIR2021: Cobourg T**

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**Schedule 10**  
**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**  
for the year ended December 31, 2021

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	57,405,254
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	50,799,057
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	6,606,197
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	208,920,631
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	208,920,631
2063	Other comprehensive Income (loss) . . . . .	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01). . . . .	215,526,828

<b>Continuity of Government Business Enterprise Equity</b>		1 \$
6010	Government Business Enterprise Equity, beginning of year . . . . .	19,735,086
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	365,219
6060	PLUS: . . . . .	
6090	Government Business Enterprise Equity, end of year . . . . .	20,100,305

<b>Total of line 0899 includes:</b>		1 \$
<b>Provincial Gas Tax Funding</b>		
4018	Provincial Gas Tax for Transit operating expenses . . . . .	205,000
4019	Provincial Gas Tax for Transit capital expenses . . . . .	0
4020	Provincial Gas Tax . . . . .	205,000

<b>Total of line 0899 includes:</b>		1 \$
<b>Canada Community - Building Fund - (Federal Gas Tax)</b>		
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	1,103,532
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	385,774
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
4047	Short-Line Rail . . . . .	
4048	Short-Sea Shipping . . . . .	
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	51,763
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	31,830
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4081	Broadband Connectivity . . . . .	
4082	Tourism Infrastructure . . . . .	
4083	Brownfield Redevelopment . . . . .	
4084	Other . . . . .	
4099	<b>Canada Community - Building Fund used for Capital Investments</b> . . . . .	1,572,899
4205	<b>Canada Community - Building Fund for Operating expenses: Capacity Building</b> . . . . .	
4299	<b>Canada Community - Building Fund Recognized in the year</b> . . . . .	1,572,899

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2021

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>	43,447			101,722		100,000	
<b>Protection services</b>							
0410 Fire	9,300			5,864			
0420 Police	516,664			5,434,541			
0421 Court Security	28,225		581,527				
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	<b>554,189</b>	<b>0</b>	<b>581,527</b>	<b>5,440,405</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved		2,894		112,726	75,606		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				126,130			
0621 Winter Control - Except sidewalks, Parking Lots				13,182			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional				54,750	50,749	60,905	
0632 Transit - Disabled & special needs							
0640 Parking				302,361			
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>2,894</b>	<b>0</b>	<b>609,149</b>	<b>126,355</b>	<b>60,905</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance		11,022		5,384,707			
0812 Wastewater treatment & disposal				863,033			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				5,608,233			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
<b>0899 Subtotal</b>	<b>0</b>	<b>11,022</b>	<b>0</b>	<b>11,855,973</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks		48,265		278,335			
1620 Recreation programs	101,454	24,616				25,000	
1631 Recreation facilities - Golf Course, Marina, Ski Hill		8,851		835,255			
1634 Recreation facilities - All Other		12,257		913,760			
1640 Libraries	27,939		348,540	8,438			
1645 Museums							
1650 Cultural services				4,150			
1698 Other							
<b>1699 Subtotal</b>	<b>129,393</b>	<b>93,989</b>	<b>348,540</b>	<b>2,039,938</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				249,401			
1820 Commercial and industrial	61,168	2,886		146			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>61,168</b>	<b>2,886</b>	<b>0</b>	<b>249,547</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>788,197</b>	<b>110,791</b>	<b>930,067</b>	<b>20,296,734</b>	<b>126,355</b>	<b>185,905</b>	<b>0</b>

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2021

### General Information

#### 1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential . . . . .	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	Y
0210	D Office Building . . . . .	Y
0215	S Shopping Centre . . . . .	Y
0220	L Large Industrial . . . . .	Y
0225	Other <input type="text"/>	N

#### 2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	Y									
0330	C Commercial . . . . .	Y									
0340	I Industrial . . . . .	Y									

#### 3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
	2	3	4	5	6	7
	Y or N	#	\$	%	\$	%
0610	C Commercial . . . . .	N				
0611	G Parking Lot . . . . .	N				
0612	D Office Building . . . . .	N				
0613	S Shopping Centre . . . . .	N				
0620	I Industrial . . . . .	N				
0621	L Large Industrial . . . . .	N				

#### 4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
	2	3	4
	Y or N	Year	# of Yrs
0805	R Residential . . . . .	N	
0810	M Multi-Residential . . . . .	N	
0815	N New Multi-Residential . . . . .	N	
0820	C Commercial (Includes G, D, S) . . . . .	N	
0840	I Industrial (Includes L) . . . . .	N	
0850	F Farmland . . . . .	N	
0855	T Managed Forest . . . . .	N	
0860	P Pipeline . . . . .	N	

#### 5. Rebates for Eligible Charities

	2
	%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .
	40.0%

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential . . . . .	1	20220224	2	20220602	20220901
1220	M Multi-Residential . . . . .	2	20220224	2	20220901	20221103
1230	F Farmland . . . . .	1	20220224	2	20220602	20220901
1240	T Managed Forest . . . . .	1	20220224	2	20220602	20220901
1250	C Commercial . . . . .	2	20220224	2	20220901	20221103
1260	I Industrial . . . . .	2	20220224	2	20220901	20221103
1270	P Pipeline . . . . .	2	20220224	2	20220901	20221103
1298	Other <input type="text"/>					

2021.01001  
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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
 for the year ended December 31, 2021

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,686,770,104	24,728,914	14,328,676	6,946,539	46,004,129

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	<b>Cobourg T</b>													
0010	RT	0 Residential	Full Occupied	1.000000	100%	2,202,792,664	2,202,792,664	0.826190%	0.478720%	0.153000%	1.457910%	18,199,253	10,545,209	3,370,273	32,114,735
0050	MT	0 Multi-Residential	Full Occupied	2.000000	100%	86,119,600	86,119,600	1.652380%	0.957430%	0.153000%	2.762810%	1,423,023	824,535	131,763	2,379,321
0080	NT	0 New Multi-Residential	Full Occupied	1.000000	100%	4,295,500	4,295,500	0.826190%	0.478720%	0.153000%	1.457910%	35,489	20,563	6,572	62,624
0110	FT	0 Farmland	Full Occupied	0.250000	100%	2,716,000	2,716,000	0.206550%	0.119680%	0.038250%	0.364480%	5,610	3,251	1,039	9,900
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	303,900	303,900	0.206550%	0.119680%	0.038250%	0.364480%	628	364	116	1,108
0210	CT	0 Commercial	Full Occupied	1.500000	100%	213,982,340	213,982,340	1.239290%	0.718080%	0.880000%	2.837370%	2,651,862	1,536,564	1,883,045	6,071,471
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.500000	100%	2,363,000	2,363,000	1.239290%	0.718080%	0.880000%	2.837370%	29,284	16,968	20,794	67,046
0240	CU	0 Commercial	Excess Land	1.500000	100%	2,702,500	2,702,500	1.239290%	0.718080%	0.880000%	2.837370%	33,492	19,406	23,782	76,680
0270	CX	0 Commercial	Vacant Land	1.500000	100%	6,449,500	6,449,500	1.239290%	0.718080%	0.880000%	2.837370%	79,928	46,313	56,756	182,997
0310	GT	0 Parking Lot	Full Occupied	1.500000	100%	835,500	835,500	1.239290%	0.718080%	0.880000%	2.837370%	10,354	6,000	7,352	23,706
0320	DT	0 Office Building	Full Occupied	1.500000	100%	2,301,100	2,301,100	1.239290%	0.718080%	0.880000%	2.837370%	28,517	16,524	20,250	65,291
0340	ST	0 Shopping Centre	Full Occupied	1.500000	100%	48,371,700	48,371,700	1.239290%	0.718080%	0.880000%	2.837370%	599,466	347,348	425,671	1,372,485
0510	IT	0 Industrial	Full Occupied	2.100000	100%	14,027,500	14,027,500	1.735000%	1.005310%	0.880000%	3.620310%	243,377	141,020	123,442	507,839
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.100000	100%	306,900	306,900	1.735000%	1.005310%	0.880000%	3.620310%	5,325	3,085	2,701	11,111
0540	IU	0 Industrial	Excess Land	2.100000	100%	1,133,700	1,133,700	1.735000%	1.005310%	0.880000%	3.620310%	19,670	11,397	9,977	41,044
0570	IX	0 Industrial	Vacant Land	2.100000	100%	2,010,400	2,010,400	1.735000%	1.005310%	0.880000%	3.620310%	34,880	20,211	17,692	72,783
0610	LT	0 Large Industrial	Full Occupied	2.100000	100%	30,705,000	30,705,000	1.735000%	1.005310%	0.880000%	3.620310%	532,732	308,680	270,204	1,111,616
0620	LU	0 Large Industrial	Excess Land	2.100000	100%	139,500	139,500	1.735000%	1.005310%	0.880000%	3.620310%	2,420	1,402	1,228	5,050
0710	PT	0 Pipeline	Full Occupied	1.198100	100%	5,847,000	5,847,000	0.989860%	0.573550%	0.880000%	2.443410%	57,877	33,535	51,454	142,866
2440	XT	0 Commercial, NConstr.	Full Occupied	1.500000	100%	45,766,600	45,766,600	1.239290%	0.718080%	0.880000%	2.837370%	567,181	328,641	402,746	1,298,568
2445	XU	0 Commercial, NConstr.	Excess Land	1.500000	100%	591,900	591,900	1.239290%	0.718080%	0.880000%	2.837370%	7,335	4,250	5,209	16,794
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.500000	100%	12,901,400	12,901,400	1.239290%	0.718080%	0.880000%	2.837370%	159,886	92,642	113,532	366,060
2840	ZU	0 Shopp. Centre, NConstr.	Excess Land	1.500000	100%	106,900	106,900	1.239290%	0.718080%	0.880000%	2.837370%	1,325	768	941	3,034
												0	0	0	0
9201			<b>Subtotal</b>			2,686,770,104	2,686,770,104					24,728,914	14,328,676	6,946,539	46,004,129







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MAH Code: 61403

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2021

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	495,018	238,430	99,577	833,025
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	25,223,932	14,567,106	7,046,116	46,837,154
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .				0
8015 Sewer and water connection charges . . . . .				0
8020 Fire service charges . . . . .				0
8025 Minimum tax (differential only) . . . . .				0
8030 Municipal drainage charges . . . . .				0
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .	182,113			182,113
8097 Other <input type="text"/>				0
9890 <b>Subtotal</b>	182,113	0	0	182,113
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <input type="text"/>				0
9892 <b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <b>TOTAL Levies</b>	25,406,045	14,567,106	7,046,116	47,019,267

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

### 1. GENERAL PURPOSE PAYMENTS-IN-LIEU

	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL	8,789,100	108,742	63,008	57,156	228,906

K10 DTA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$	
2001	0	Cobourg T													
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	43,500	43,500	0.826190%	0.478717%		1.304907%	359	208	0	567
1210	CF 0	Commercial	PIL: Full Occupied	1.500000	100%	6,495,000	6,495,000	1.239290%	0.718080%	0.880000%	2.837370%	80,492	46,639	57,156	184,287
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.500000	100%	2,250,600	2,250,600	1.239290%	0.718076%		1.957366%	27,891	16,161	0	44,052
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201						Subtotal	8,789,100	8,789,100				108,742	63,008	57,156	228,906





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# FIR2021: Cobourg T

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12	UT 13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	108,742	63,008	57,156	228,906
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="margin-left: 5px;" type="text" value="County"/>	59,721	34,604		94,325
9890	<b>Subtotal</b>	59,721	34,604	0	94,325
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	11,259	3,816		15,075
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	11,259	3,816	0	15,075
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	179,722	101,428	57,156	338,306

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2021

### 1. Municipal and School Board Taxation

						TOTAL			ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%			68.793%	1.267%	28.969%	0.971%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	7 \$	8 \$	9 \$	10 \$	11 \$								
0010 Residential	2,202,792,664	2,202,792,664	2,202,792,664	2,202,792,664	32,114,735	18,199,253	10,545,209	3,370,273	3,067,908	5,923	290,995	5,447	
0050 Multi-residential	90,415,100	176,534,700	90,415,100	176,534,700	2,441,945	1,458,512	845,098	138,335	130,747	162	7,172	254	
0110 Farmland	2,716,000	679,000	2,716,000	679,000	9,900	5,610	3,251	1,039	1,039				
0140 Managed Forests	303,900	75,975	303,900	75,975	1,108	628	364	116	76		40		
<b>9110 Subtotal</b>	<b>2,296,227,664</b>	<b>2,380,082,339</b>	<b>2,296,227,664</b>	<b>2,380,082,339</b>	<b>34,567,688</b>	<b>19,664,003</b>	<b>11,393,922</b>	<b>3,509,763</b>	<b>3,199,770</b>	<b>6,085</b>	<b>298,207</b>	<b>5,701</b>	<b>0</b>
0210 Commercial	225,497,340	338,246,010	225,497,340	338,246,010	6,398,194	2,794,566	1,619,251	1,984,377	1,365,112	25,142	574,854	19,268	0
0215 Commercial New Construction	46,358,500	69,537,750	46,358,500	69,537,750	1,315,362	574,516	332,891	407,955	280,644	5,169	118,180	3,961	0
0310 Parking Lot	835,500	1,253,250	835,500	1,253,250	23,706	10,354	6,000	7,352	5,058	93	2,130	71	0
0320 Office Building	2,301,100	3,451,650	2,301,100	3,451,650	65,291	28,517	16,524	20,250	13,931	257	5,866	197	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	48,371,700	72,557,550	48,371,700	72,557,550	1,372,485	599,466	347,348	425,671	292,832	5,393	123,313	4,133	0
0345 Shopping Centre New Construct	13,008,300	19,512,450	13,008,300	19,512,450	369,094	161,211	93,410	114,473	78,749	1,450	33,162	1,112	0
<b>9120 Subtotal</b>	<b>336,372,440</b>	<b>504,558,660</b>	<b>336,372,440</b>	<b>504,558,660</b>	<b>9,544,132</b>	<b>4,168,630</b>	<b>2,415,424</b>	<b>2,960,078</b>	<b>2,036,326</b>	<b>37,504</b>	<b>857,505</b>	<b>28,742</b>	<b>0</b>
0510 Industrial	17,478,500	36,704,850	17,478,500	36,704,850	632,777	303,252	175,713	153,812	105,812	1,949	44,558	1,494	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	30,844,500	64,773,450	30,844,500	64,773,450	1,116,666	535,152	310,082	271,432	186,726	3,439	78,631	2,636	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>48,323,000</b>	<b>101,478,300</b>	<b>48,323,000</b>	<b>101,478,300</b>	<b>1,749,443</b>	<b>838,404</b>	<b>485,795</b>	<b>425,244</b>	<b>292,538</b>	<b>5,388</b>	<b>123,189</b>	<b>4,129</b>	<b>0</b>
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,847,000	7,005,291	5,847,000	7,005,291	142,866	57,877	33,535	51,454	35,397	652	14,906	500	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties													
9170 Supplementary Taxes					833,025	495,018	238,430	99,577	68,502	1,262	28,846	967	
<b>9180 Total Levied by Rate</b>					<b>46,837,154</b>	<b>25,223,932</b>	<b>14,567,106</b>	<b>7,046,116</b>	<b>5,632,533</b>	<b>50,891</b>	<b>1,322,653</b>	<b>40,039</b>	<b>0</b>
9190 Amts Added to Tax Bill					182,113	182,113	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>2,686,770,104</b>	<b>2,993,124,590</b>	<b>2,686,770,104</b>	<b>2,993,124,590</b>	<b>47,019,267</b>	<b>25,406,045</b>	<b>14,567,106</b>	<b>7,046,116</b>	<b>5,632,533</b>	<b>50,891</b>	<b>1,322,653</b>	<b>40,039</b>	<b>0</b>

### 2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	43,500	43,500	43,500	43,500	567	359	208	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>43,500</b>	<b>43,500</b>	<b>43,500</b>	<b>43,500</b>	<b>567</b>	<b>359</b>	<b>208</b>	<b>0</b>
1210 Commercial	8,745,600	13,118,400	8,745,600	13,118,400	228,339	108,383	62,800	57,156
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construct	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>8,745,600</b>	<b>13,118,400</b>	<b>8,745,600</b>	<b>13,118,400</b>	<b>228,339</b>	<b>108,383</b>	<b>62,800</b>	<b>57,156</b>
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1705 Landfill	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
<b>9280 Total Levied by Rate</b>					<b>228,906</b>	<b>108,742</b>	<b>63,008</b>	<b>57,156</b>
9290 Amts Added to PILS					94,325	59,721	34,604	0
9292 Other PIL Amounts					15,075	11,259	3,816	0
<b>9299 TOTAL before Adj.</b>	<b>8,789,100</b>	<b>13,161,900</b>	<b>8,789,100</b>	<b>13,161,900</b>	<b>338,306</b>	<b>179,722</b>	<b>101,428</b>	<b>57,156</b>

Part 3 contains Distribution of PILS by School Boards

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2021

#### 3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	TOTAL PIL Entitlement 7 \$	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3 \$	4 \$	5 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010 Canada	12,126	7,026	8,611	27,763	945	28,708	13,071	7,026	8,611	5,924	109	2,494	84	
5020 Canada Enterprises				0		0								
<b>Ontario</b>														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act				0		0								
5230 Inst. Payments - Heads and Beds	11,259	3,816	0	15,075		15,075	11,259	3,816						
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other MTO, OPP	92,750	53,742	48,545	195,037		195,037	92,750	53,742	48,545	33,396	615	14,063	471	
<b>Ontario Enterprises</b>														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	3,866	2,240		6,106		6,106	3,866	2,240						
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	0	0	0	0		0								
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other				0		0								
5610 <b>Municipal Enterprises</b>				0		0								
5910 <b>Other Muns and Enterprises</b>				0		0								
5950 <b>Amounts Added to PIL</b>	59,721	34,604	0	94,325		94,325	59,721	34,604						
<b>9599 TOTAL</b>	<b>179,722</b>	<b>101,428</b>	<b>57,156</b>	<b>338,306</b>	<b>945</b>	<b>339,251</b>	<b>180,667</b>	<b>101,428</b>	<b>57,156</b>	<b>39,320</b>	<b>724</b>	<b>16,557</b>	<b>555</b>	<b>0</b>



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Asmt Code: 1421  
MAH Code: 61403

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
for the year ended December 31, 2021

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments	
	1	2	3	4	5	6	16	7	12	13	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>General government</b>												
0240	Governance	279,519		44,426		115,786		439,731			37,056	476,787
0250	Corporate Management	218,120		2,675	252,462		320,446	793,703				833,584
0260	Program Support	2,219,563		296,586	791,536			3,307,685		-3,307,685		0
<b>0299</b>	<b>Subtotal</b>	<b>2,717,202</b>	<b>0</b>	<b>343,687</b>	<b>1,043,998</b>	<b>115,786</b>	<b>320,446</b>	<b>4,541,119</b>	<b>0</b>	<b>-3,230,748</b>		<b>1,310,371</b>
<b>Protection services</b>												
0410	Fire	2,870,348		210,971	25,167	8,441		3,337,342			262,495	3,599,837
0420	Police	5,474,960		1,158,529	691,129			7,658,768			617,247	8,276,015
0421	Court Security	1,481,829		11,888				1,493,717			125,876	1,619,593
0422	Prisoner Transportation							0				0
0430	Conservation authority						242,849	242,849			20,465	263,314
0440	Protective inspection and control	370,701		392,780	128,420		3,270	895,171			75,161	970,332
0445	Building permit and inspection services							0				0
0450	Emergency measures	189,047		24,640	11,950		8,178	233,815			19,014	252,829
0460	Provincial Offences Act (POA)							0				0
0498	Other Business Services	2,438,438		176,931	157,887			2,773,256			233,703	3,006,959
<b>0499</b>	<b>Subtotal</b>	<b>12,825,323</b>	<b>0</b>	<b>1,975,739</b>	<b>1,014,553</b>	<b>8,441</b>	<b>242,849</b>	<b>568,013</b>	<b>0</b>	<b>1,353,961</b>		<b>17,988,879</b>
<b>Transportation services</b>												
0611	Roads - Paved	115,801	20,888	66,044	39,632			1,002,898			20,424	1,265,687
0612	Roads - Unpaved							0				0
0613	Roads - Bridges and Culverts	4,467					61,025	65,492			376	65,868
0614	Roads - Traffic Operations & Roadside	1,575,339		368,860	588,343			2,532,542			213,418	2,745,960
0621	Winter Control - Except sidewalks, Parking Lots	246,065		123,595	99,767			469,427			39,559	508,986
0622	Winter Control - Sidewalks, Parking Lots Only							103,999				103,999
0631	Transit - Conventional	48,098		87,910	994,452			284,965			95,264	1,510,689
0632	Transit - Disabled & special needs							0				0
0640	Parking	142,220		39,883	86,589	74,052		503,328			28,883	532,211
0650	Street lighting	380	21,670	190,892	229			213,371			17,981	231,352
0660	Air transportation							0				0
0698	Other							0				0
<b>0699</b>	<b>Subtotal</b>	<b>2,132,370</b>	<b>42,758</b>	<b>877,184</b>	<b>1,809,012</b>	<b>74,052</b>	<b>0</b>	<b>1,613,471</b>	<b>0</b>	<b>415,905</b>		<b>6,964,752</b>
<b>Environmental services</b>												
0811	Wastewater collection/conveyance	245,367		278,925	213,302	7,449		310,431			62,785	1,118,259
0812	Wastewater treatment & disposal	1,499,465		1,146,965	459,736	106,713		4,523,074			270,750	4,793,824
0821	Urban storm sewer system			23,356				390,769			256,519	670,644
0822	Rural storm sewer system							0				0
0831	Water treatment		21,648					1,337,734			1,824	1,361,206
0832	Water distribution/transmission				3,020,651			3,020,651				3,020,651
0840	Solid waste collection		11,066					11,066			933	11,999
0850	Solid waste disposal	1,439		52				1,491			126	1,617
0860	Waste diversion							0				0
0898	Other garbage collection							3,555			300	3,855
<b>0899</b>	<b>Subtotal</b>	<b>1,746,271</b>	<b>32,714</b>	<b>1,449,298</b>	<b>3,697,244</b>	<b>114,162</b>	<b>0</b>	<b>3,349,129</b>	<b>0</b>	<b>593,237</b>		<b>10,982,055</b>
<b>Health services</b>												
1010	Public health services							0				0
1020	Hospitals							0				0
1030	Ambulance services							0				0
1035	Ambulance dispatch							0				0
1040	Cemeteries							0				0
1098	Other							0				0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Social and family services</b>												
1210	General assistance						101,734	101,734			8,573	110,307
1220	Assistance to aged persons							0				0
1230	Child care							0				0
1298	Other							0				0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,734</b>	<b>101,734</b>	<b>0</b>	<b>8,573</b>		<b>110,307</b>

**FIR2021: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 40**

**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2021

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 <b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	1,462,744	105,194	444,270	294,712	18,603			2,325,523		195,972	2,521,495
1620 Recreation programs			46,578	92,243			1,549,021	1,687,842		11,699	1,699,540
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	196,271		397,862	52,791	2,550			649,174		54,706	703,880
1634 Rec. Fac. - All Other	1,278,019		1,121,652	114,140		181,594		2,695,405		227,142	2,922,547
1640 Libraries	986,705		189,722	108,279		26,867	85,782	1,397,355		110,526	1,507,881
1645 Museums								0			0
1650 Cultural services	269,800		149,116	2,018				420,934		35,472	456,406
1698 Other								0			0
1699 <b>Subtotal</b>	4,193,539	105,194	2,348,900	664,183	21,153	208,461	1,634,803	9,176,233	0	635,516	9,811,749
<b>Planning and development</b>											
1810 Planning and zoning	438,689		75,430	15,048			5,947	535,114		44,593	579,707
1820 Commercial and Industrial	259,722		197,332	132,229	15,000		26,738	631,021		50,923	681,944
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other				1,519,398			721,855	2,241,253		128,040	2,369,293
1899 <b>Subtotal</b>	698,411	0	272,762	1,666,675	15,000	0	754,540	3,407,388	0	223,556	3,630,944
1910 Other								0			0
<b>9910 TOTAL</b>	<b>24,313,116</b>	<b>180,666</b>	<b>7,267,570</b>	<b>9,895,665</b>	<b>348,594</b>	<b>553,044</b>	<b>8,240,402</b>	<b>50,799,057</b>	<b>0</b>	<b>0</b>	<b>50,799,057</b>

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## Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2021

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	18,564,894
5020	Employee benefits . . . . .	5,748,222
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	24,313,116
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	0
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	24,313,116
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	74,814
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
Tourism		
5991	Specify <input type="text"/> . . . . .	
5992	Specify <input type="text"/> . . . . .	
5993	Specify <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
6009	<b>Total COVID-19 Expenses as reported on SLC 40 9910 11 . . . . .</b>	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



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Asmt Code: 1421

MAH Code: 61403

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2021

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2021 Closing Net Book Value
		2021 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2021 Closing Cost Balance	2021 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2021 Closing Amortization Balance	
1	2	3	4	5	6	7	8	9	10	11	
Opening Net Book Value	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Recreation and cultural services</b>											
1610	Parks	0	0			0	0		0	0	
1620	Recreation programs	39,000,716	477,201	50,472		56,325,967	16,898,542	1,549,021	50,472	18,397,091	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0				0	0			0	
1634	Rec. Fac. - All Other	0				0	0			0	
1640	Libraries	280,358	63,477	139,031		675,270	470,466	85,782	139,031	417,217	
1645	Museums	0				0	0			0	
1650	Cultural services	0				0	0			0	
1698	Other	0				0	0			0	
1699	<b>Subtotal</b>	39,281,074	540,678	189,503	0	57,001,257	17,369,008	1,634,803	189,503	18,814,308	
<b>Planning and development</b>											
1810	Planning and zoning	1,424,111				1,462,941	38,830	5,947		44,777	
1820	Commercial and Industrial	1,275,447				1,339,760	64,313	26,738		91,051	
1830	Residential development	0				0	0			0	
1840	Agriculture and reforestation	0				0	0			0	
1850	Tile drainage/shoreline assistance	0				0	0			0	
1898	Other	17,333,492	551,712			29,751,932	11,866,728	721,855		12,588,583	
1899	<b>Subtotal</b>	20,033,050	551,712	0	0	32,554,633	11,969,871	754,540	0	12,724,411	
1910	Other	0				0	0			0	
9910	<b>Total Tangible Capital Assets</b>	190,034,020	5,460,537	586,312	0	319,217,187	124,308,942	8,240,402	563,578	131,985,766	

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# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2021

## SEGMENTED BY ASSET CLASS

		2021 Opening Net Book Value (NBV) 1 \$	2021 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	15,347,882	15,347,882
2010	Land Improvements . . . . .	7,135,381	6,776,954
2020	Buildings . . . . .	51,984,341	51,785,862
2030	Machinery & Equipment . . . . .	7,623,805	6,959,583
2040	Vehicles . . . . .	5,403,386	4,841,229
2097	Other <input type="text" value="Books and periodicals"/> . . . . .	224,501	194,451
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	87,719,296	85,905,961
<b>Infrastructure Assets</b>			
		2021 Opening Net Book Value (NBV) 1 \$	2021 Closing Net Book Value (NBV) 11 \$
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	102,314,724	101,325,460
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	102,314,724	101,325,460
9920	<b>Total Tangible Capital Assets</b>	190,034,020	187,231,421
2405	<b>Construction-in-progress</b>	10,948,170	13,525,894
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	200,982,190	200,757,315

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# FIR2021: Cobourg T

# Schedule 51

Asmt Code: 1421

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 61403

for the year ended December 31, 2021

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2021 Opening Balance	Expenditures in 2021	Less Assets Capitalized	2021 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	299,923	362,497	659,157	3,263
	<b>Protection services</b>				
0410	Fire	0	28,894	7,147	21,747
0420	Police	418,531	404,817	810,930	12,418
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	<b>418,531</b>	<b>433,711</b>	<b>818,077</b>	<b>34,165</b>
	<b>Transportation services</b>				
0611	Roads - Paved	8,719,730	2,486,087	678,621	10,527,196
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>8,719,730</b>	<b>2,486,087</b>	<b>678,621</b>	<b>10,527,196</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	562,351	1,237,455	693,531	1,106,275
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	824,379	640,163		1,464,542
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	<b>1,386,730</b>	<b>1,877,618</b>	<b>693,531</b>	<b>2,570,817</b>
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	123,256	552,682	285,485	390,453
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>123,256</b>	<b>552,682</b>	<b>285,485</b>	<b>390,453</b>
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>10,948,170</b>	<b>5,712,595</b>	<b>3,134,871</b>	<b>13,525,894</b>

**FIR2021: Cobourg T**

**Schedule 53**

Asmt Code: 1421  
MAH Code: 61403

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
for the year ended December 31, 2021

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	6,606,197
1020	Acquisition of tangible capital assets . . . . .	-5,461,536
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	8,240,402
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	-2,577,724
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	7,234
1050	Proceeds on sale of tangible capital assets . . . . .	16,500
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input style="width: 200px;" type="text" value="disposal of other assets"/> . . . . .	-301,210
1071	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>-76,334</b>
1210	Change in supplies inventories . . . . .	
1220	Change in prepaid expenses . . . . .	
1230	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>0</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	6,529,863
1420	Net financial assets (net debt), beginning of year . . . . .	6,486,415
1421	Other comprehensive income (loss) . . . . .	
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>13,016,278</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input style="width: 200px;" type="text"/> . . . . .	
0298	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	158,000
<b>0406</b>	<b>Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03) . . . . .</b>	<b>4,424,126</b>
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	146,123
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input style="width: 200px;" type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc. . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input style="width: 200px;" type="text"/> . . . . .	
0496	Other <input style="width: 200px;" type="text"/> . . . . .	
0497	Other <input style="width: 200px;" type="text"/> . . . . .	
0498	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>4,728,249</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	185,904
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	126,355
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
<b>0440</b>	<b>Canada Community -Building Fund - AMO (SLC 10 4099 01) . . . . .</b>	<b>1,572,899</b>
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>1,885,158</b>
<b>0499</b>	<b>Subtotal</b>	<b>6,613,407</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>6,613,407</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>-1,425,853</b>



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# FIR2021: Cobourg T

# Schedule 54

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2021

\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

### CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2021 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	<b>0</b>
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2021 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>0</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>0</b>

# FIR2021: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

## Schedule 54

for the year ended December 31, 2021

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2021 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	6,606,197
2020	Non-cash items including amortization . . . . .	8,247,636
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	41,134
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	2,175,043
2096	Other <input type="text" value="changes in grant receivable"/> . . . . .	375,331
2097	Other <input type="text" value="changes in other receivables"/> . . . . .	-61,506
2098	Other <input type="text" value="change in AP/ accrual liabilities"/> . . . . .	300,670
2099	<b>Cash provided by operating transactions</b>	<b>17,684,505</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	16,500
0620	Cash used to acquire tangible capital assets . . . . .	-5,461,537
0630	Change in construction-in-progress . . . . .	-2,577,724
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	<b>-8,022,761</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	-1,037,056
0898	Other <input type="text" value="Change in TCHI"/> . . . . .	-365,219
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>-1,402,275</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	1,406,694
1020	Principal long term debt repayment . . . . .	-1,417,172
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	<b>-10,478</b>
1210	Increase in cash and cash equivalents . . . . .	8,248,991
1220	Cash and cash equivalents, beginning of year . . . . .	3,742,320
9920	Cash and cash equivalents, end of year . . . . .	11,991,311

		2021 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	11,991,311
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
9940	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>11,991,311</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	11,991,311
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>11,991,311</b>

2021.01

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2021

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves	
	1	2	3	
	\$	\$	\$	
<b>0299 Balance, beginning of year</b>	10,251,662	0	10,371,877	
0310 Allocation of Surplus		0	8,776,250	
0315 Allocation of Surplus : for operating			8,776,250	
0320 Allocation of Surplus : for capital				
Development Charges Act				
0610 Non-discounted services	1,313,763			
0620 Discounted services				
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0			
<b>0699 Subtotal Development Charges Act</b>	<b>1,313,763</b>			
0810 Lot levies				
0820 Subdivider contributions	54,876			
0830 Recreational land (the Planning Act)	209,321			
0841 Investment Income	73,053		11,241	
0860 Gasoline Tax - Province	161,142			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	266,847			
<b>0862 Canada Community - Building Fund (Federal Gas Tax)</b>	<b>1,209,242</b>			
0864 Building Canada Fund (BCF)				
0870 Inter - Reserve Fund / Reserves Transfer				
0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Transit SRA</td></tr></table>	Transit SRA	82,629		
Transit SRA				
0896 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>OCIF</td></tr></table>	OCIF	638,141		
OCIF				
0897 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Cannabis</td></tr></table>	Cannabis	5,000		
Cannabis				
0898 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>				
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>4,014,014</b>	<b>0</b>	<b>8,787,491</b>	
Less: Utilization of reserve funds and reserves (transfers)				
1012 For acquisition of tangible capital asset			4,424,126	
1015 For current operations	35,000		3,052,871	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	146,123			
1026 Development Charges earned to operations (SLC 61 0299 07)	418,500			
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition				
1035 Recreational land (the Planning Act) earned to operations				
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	205,000			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)				
<b>1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)</b>	<b>1,572,898</b>			
<b>1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)</b>				
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0			
1070 Inter - Reserve Fund / Reserves Transfer				
<b>0910 Less: Utilization (deferred revenue recognized)</b>	<b>2,377,521</b>	<b>0</b>	<b>7,476,997</b>	
<b>2099 Balance, end of year</b>	<b>11,888,155</b>	<b>0</b>	<b>11,682,371</b>	

2021.01

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 60

## CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2021

**Totals in line 2099 are analysed as follows:**

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds . . . . .			
5020 Contingencies . . . . .			456,673
<b>Asset Replacement funds for: Sewer &amp; Water</b>			
5030 Sewer . . . . .			
5040 Water . . . . .			
5050 Replacement of equipment . . . . .			
5060 Sick leave . . . . .			
5070 Insurance . . . . .			
5080 Workplace Safety and Insurance Board (WSIB) . . . . .			
5090 Post-employment benefits . . . . .			
5091 Tax rate stabilization . . . . .			
5630 Lot levies . . . . .			
5660 Parking revenues . . . . .			
5670 Debenture repayment . . . . .			
5680 Exchange rate stabilization . . . . .			

**Per Service Purpose:**

5205 General government . . . . .			1,009,279
5210 Protection services . . . . .			2,960,865
<b>Transportation services:</b>			
5215 Roadways . . . . .			823,288
5216 Winter Control . . . . .			
5220 Transit . . . . .			
5221 Parking . . . . .			527,911
5222 Street lighting . . . . .			
5223 Air transportation . . . . .			
<b>Environmental services:</b>			
5225 Wastewater system . . . . .			3,710,579
5230 Storm water system . . . . .			
5235 Waterworks system . . . . .			
5240 Solid waste collection . . . . .			
5245 Solid waste disposal . . . . .			
5246 Waste diversion . . . . .			
5250 Health services . . . . .			4,207
5255 Social and family services . . . . .			
5260 Social housing . . . . .			573,012
<b>Recreation and cultural services:</b>			
5265 Parks . . . . .			
5266 Recreation programs . . . . .			
5271 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274 Recreation facilities - All Other . . . . .			450,910
5275 Libraries . . . . .			234,675
5276 Museums . . . . .			
5277 Cultural services . . . . .			
5280 Planning and development . . . . .			930,972
5290 Other <input type="text"/> . . . . .			

**Obligatory Deferred Revenue:**

5610 Development Charges Act - Non-discounted services . . . . .	7,073,385		
5620 Development Charges Act - Discounted services . . . . .			
5640 Subdivider contributions . . . . .	311,696		
5650 Recreational land (the Planning Act) . . . . .	312,630		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	1,607,504		
5690 Gasoline Tax - Province . . . . .	53,685		
<b>5691 Canada Community-Building Fund (Federal GasTax) . . . . .</b>	<b>1,590,550</b>		
5692 Canada Transit Funding (Bill C-48) . . . . .			
5693 Building Canada Fund (BCF) . . . . .			
5695 Other <input type="text"/> transit SRA . . . . .	181,669		
5696 Other <input type="text"/> OCIF . . . . .	729,606		
5697 Other <input type="text"/> Cannabis . . . . .	27,430		
5698 Other <input type="text"/> . . . . .			
5699 Other <input type="text"/> . . . . .			
<b>9930 TOTAL</b>	<b>11,888,155</b>	<b>0</b>	<b>11,682,371</b>

**FIR2021: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2021

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	16,613	28,509	713		29,222					0	45,835
0210	Fire Protection . . . . .	716,968	35,997	4,598		40,595					0	757,563
0215	Police Protection . . . . .	568,661	39,544	3,442		42,986					0	611,647
0220	Roads and Structures . . . . .	3,055,159	641,905	20,658		662,563		26,123		26,123		3,691,599
0225	Transit . . . . .	268,069		1,519		1,519					0	269,588
0230	Wastewater . . . . .	2,817,316	44,011	16,486		60,497					0	2,877,813
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	0				0					0	0
0245	Emergency Medical Services . . . . .	0				0					0	0
0250	Homes for the Aged . . . . .	0				0					0	0
0255	Daycare . . . . .	0				0					0	0
0260	Housing . . . . .	0				0					0	0
0265	Parkland Development . . . . .	-32,077	114,297	-54		114,243	276,000			276,000		-193,834
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	-64,845	75,147	775		75,922	142,500			142,500		-131,423
0280	Recreation . . . . .	-1,071,001	334,353	1,245		335,598		120,000		120,000		-855,403
0285	Development Studies . . . . .	0				0					0	0
0286	Parking . . . . .	0				0					0	0
0287	Animal Control . . . . .	0				0					0	0
0288	Municipal Cemeteries . . . . .	0				0					0	0
0290	Other . . . . .	0				0					0	0
0295	Other . . . . .	0				0					0	0
0296	Other . . . . .	0				0					0	0
0297	Other . . . . .	0				0					0	0
<b>0299</b>	<b>TOTAL</b>	<b>6,274,863</b>	<b>1,313,763</b>	<b>49,382</b>	<b>0</b>	<b>1,363,145</b>	<b>418,500</b>	<b>146,123</b>	<b>0</b>	<b>0</b>	<b>564,623</b>	<b>7,073,385</b>



2021.01001

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2021

2021.01

**FIR2021: Cobourg T**

**Schedule 70**

Asmt Code: 1421

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 61403

for the year ended December 31, 2021

Financial Assets		1
		\$
<b>0299</b>	<b>Cash and cash equivalents</b> .....	11,991,311
	<b>Accounts receivable</b>	
0410	Canada .....	110,905
0420	Ontario .....	294,814
0430	Upper-tier .....	7,187
0440	Other municipalities .....	
0450	School boards .....	
0490	Other receivables .....	6,913,798
<b>0499</b>	<b>Subtotal</b>	<b>7,326,704</b>
	<b>Taxes receivable</b>	
0610	Current year's levies .....	-215,745
0620	Previous year's levies .....	437,971
0630	Prior year's levies .....	1,779,935
0640	Penalties and interest .....	550,397
0690	LESS: Allowance for uncollectables .....	29,000
<b>0699</b>	<b>Subtotal</b>	<b>2,523,558</b>
	<b>Investments *</b>	
0805	Canada .....	
0810	Ontario .....	
0815	Municipal .....	
0820	Government business enterprises .....	20,100,305
0828	Other <input type="text" value="GIC- New amherst"/> .....	4,919,558
<b>0829</b>	<b>Subtotal</b>	<b>25,019,863</b>
	<b>Debt Recoverable from Others</b>	
0861	Municipalities (SLC 74 0630 01) .....	0
0862	School Boards (SLC 74 0620 01) .....	0
0863	Retirement Funds (SLC 74 0899 01) .....	0
0864	Sinking Funds (SLC 74 1099 01) .....	0
0865	Individuals .....	
0868	Other <input type="text"/> .....	
<b>0845</b>	<b>Subtotal</b>	<b>0</b>
	<b>Other financial assets</b>	
0830	Inventories held for resale .....	538,762
0831	Land held for resale .....	
0835	Notes receivable .....	45,055
0840	Mortgages receivable .....	
0850	Deferred taxes receivable .....	
0890	Other <input type="text"/> .....	
<b>0898</b>	<b>Subtotal</b>	<b>583,817</b>
<b>9930</b>	<b>TOTAL Financial Assets</b>	<b>47,445,253</b>
8010	* Market value of Investments included in Line 0829 .....	4,919,558



2021.01  
**FIR2021: Cobourg T****Schedule 70**

Asmt Code: 1421

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 61403

for the year ended December 31, 2021

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	118,582
2220	Ontario	51,818
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	12,069,486
2290	Other	
2299	<b>Subtotal</b>	12,239,886
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	11,888,155
2490	Other	745,566
2499	<b>Subtotal</b>	12,633,721
<b>Long term liabilities</b>		
2610	Debt issued	5,198,880
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	360,000
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	5,558,880
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	
<b>Post employment benefits</b>		
2810	Accumulated sick leave	2,903,512
2820	Accrued vacation pay	1,092,976
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	<b>Subtotal post employment benefits</b>	3,996,488
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	34,428,975
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	13,016,278
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	200,757,315
6250	Inventories of Supplies	206,064
6260	Prepaid Expenses	1,547,171
6299	<b>Total Non-Financial Assets</b>	202,510,550
9970	<b>Total Accumulated Surplus/(Deficit)</b>	215,526,828
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	195,558,435
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	11,682,371
6430	General Surplus/ (Deficit)	1,407,098
6431	Unexpended capital financing	-13,366,970
Local boards		
5030	Transit operations	
5035	Water operations	3,094,698
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	95,309
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	219,094
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	3,409,101
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	20,100,305
6601	Unfunded Employee Benefits	-2,903,512
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	-360,000
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-3,263,512
9971	<b>Total Accumulated Surplus/(Deficit)</b>	215,526,828

2021.01001

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2021

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	2,675,093
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	47,019,267
0225	PLUS: Current Year Penalties and Interest . . . . .	383,817
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	47,590,014
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	412,929
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Adjustments"/> . . . . .	448,324
0290	Taxes receivable, end of year . . . . .	2,523,558

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	45,941,650
0620	Previous year's tax . . . . .	1,249,737
0630	Penalties and interest . . . . .	378,451
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text" value="Allowance"/> . . . . .	20,176
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>47,590,014</b>

2021.01

# FIR2021: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2021

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353)					0			0	
1010	Write-off of taxes (Mun. Act 354)					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 365)					0	1,578	914	2,492	
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)	1,910	27	804	35	2,776			2,776	
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB decision	244	3	103	5	355	1,915	1,102	3,372	
1050	RFR (Assessment Act 39.1)	29,693	419	12,504	547	43,163	97,479	56,166	196,808	
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1)					0			0	
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	1,880	26	792	35	2,733	13,722	7,951	24,406	
1080	Special Amended Notice (SAN) (Assessment Act)					0			0	
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	152	2	64	3	221	1,196	693	2,110	
<b>1099</b>	<b>Subtotal</b>	<b>33,879</b>	<b>477</b>	<b>14,267</b>	<b>625</b>	<b>49,248</b>	<b>115,890</b>	<b>66,826</b>	<b>231,964</b>	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
2099	Rebates for Charities (Mun. Act 361)	30,509	562	12,848	431	44,350	62,518	36,195	143,063	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2301	Contaminated Property (Mun. Act 365.1)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0	729		729	
2400	Change in Assessment (Mun. Act 365.3)					0			0	
2890	Other Fleming					0	27,766	9,407	37,173	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
<b>2899</b>	<b>Tax adjustments before allowances</b>	<b>64,388</b>	<b>1,039</b>	<b>27,115</b>	<b>1,056</b>	<b>93,598</b>	<b>206,903</b>	<b>112,428</b>	<b>412,929</b>	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					0			0	
<b>4999</b>	<b>Tax Adjustments Not Applied to Taxation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	5,607,465	50,576	1,312,095	39,538	0	7,009,674			

2021.01

# FIR2021: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2021

### 1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	2,952,414
0220	To Canada and agencies	
0230	To Others	2,246,466
0297	Other <input type="text" value="promissory note"/>	360,000
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>5,558,880</b>
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>5,558,880</b>

### 2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	2,952,414
1230	Long term bank loans	2,246,466
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="promissory note"/>	360,000
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>5,558,880</b>

### 3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	567,174
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	360,000
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	
1430	Storm water system	335,879
1435	Waterworks system	1,301,176
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	2,994,651
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>5,558,880</b>

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# FIR2021: Cobourg T

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

#### 4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
<b>US Dollars:</b>		
1610	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
<b>Other currency:</b>		
1630	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640	Par value in <input type="text"/> . . . . .	
1650	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660	Par value in <input type="text"/> . . . . .	

#### 5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds . . . . .	<input type="text"/>
------	---------------------	----------------------

#### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
<b>Balance of own sinking funds at year end</b>		
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

#### 7. Long term commitments at year end

2410	Hospital support . . . . .	<input type="text"/>
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	<input type="text"/>
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/> . . . . .	<input type="text"/>
2497	Other <input type="text"/> . . . . .	<input type="text"/>
2498	Other <input type="text"/> . . . . .	<input type="text"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>



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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

#### 12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2022 . . . . .	1,533,549	126,937						
3220	Year 2023 . . . . .	604,820	100,422						
3230	Year 2024 . . . . .	446,486	87,606						
3240	Year 2025 . . . . .	458,905	78,318						
3250	Year 2026 . . . . .	471,713	68,798						
3260	Years 2027 to 2031 . . . . .	2,043,407	208,452						
3270	Years 2032 onwards . . . . .								
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	5,558,880	670,533	0	0	0	0	0	0

#### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

**FIR2021: Cobourg T**

Asmt Code: 1421  
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**Schedule 76**  
**GOVERNMENT BUSINESS ENTERPRISES**  
for the year ended December 31, 2021

GOVERNMENT BUSINESS ENTERPRISES		Please Specify GBE				Please Specify GBE				Please Specify GBE				Please Specify GBE				Total 20 \$				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		17	18	19	
STATEMENT OF FINANCIAL POSITION		Town of Cobourg Headline																				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
0210	Current	9,183,174																				9,183,174
0220	Capital	25,195,983																				25,195,983
0297	Other	4,886,184																				4,886,184
0298	Other																					0
0299	<b>Total Assets</b>	<b>39,265,341</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>39,265,341</b>
<b>Liabilities</b>																						
0410	Current	6,674,071																				6,674,071
0420	Long-term	4,467,421																				4,467,421
0467	Other	5,199,582																				5,199,582
0498	Other (regulatory deferral accounts)	2,823,982																				2,823,982
0499	<b>Total Liabilities</b>	<b>19,165,036</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>19,165,036</b>
9910	<b>Net Equity</b>	<b>20,100,305</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>20,100,305</b>
0610	Municipality's Share	20,100,305																				20,100,305
<b>STATEMENT OF OPERATIONS</b>																						
0810	Revenues	33,643,801																				33,643,801
0820	Expenses	33,278,582																				33,278,582
9920	<b>Net Income (Loss)</b>	<b>365,219</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>365,219</b>
1010	Municipality's Share	365,219																				365,219
1020	Dividends paid																					0



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# FIR2021: Cobourg T

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# Schedule 79

## COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2021

**Community Improvement Plans (Section 28 of the Planning Act)**

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #
37,128	

**Grants**

2010	Environment Site Assessment/Remediation . . . . .
2020	Development/Redevelopment of Land/Buildings . . . . .

**Loans**

2210	Loans issued in current year (2021) . . . . .
2220	Outstanding Loans as of 2021 . . . . .

15,000	
45,014	

**Tax Assistance (per Municipal Act 365.1 ss21)**

2410	Cancellation . . . . .
2420	Deferral . . . . .


**Long Term Commitments for Grants, Loans or Tax Assistance beyond 2021**

2610	Year: 2022 . . . . .
2620	Year: 2023 . . . . .
2630	Year: 2024 . . . . .
2640	Year: 2025 . . . . .
2650	Year: 2026 . . . . .
2660	Years beyond 2026 . . . . .


**FIR2021: Cobourg T**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2021

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	27.00	2.00	2.00
0210 Fire . . . . .	19.00	22.00	0.00
0211 Uniform . . . . .	15.00	22.00	
0212 Civilian . . . . .	4.00		
0215 Police . . . . .	46.00	41.00	0.00
0216 Uniform . . . . .	34.00		
0217 Civilian . . . . .	12.00	41.00	
0260 Court Security . . . . .	1.00	21.00	0.00
0261 Uniform . . . . .			
0262 Civilian . . . . .	1.00	21.00	
0263 Prisoner Transportation . . . . .	0.00	0.00	0.00
0264 Uniform . . . . .			
0265 Civilian . . . . .			
0220 Transit . . . . .			
0225 Public Works . . . . .	23.00		1.00
0227 Ambulance . . . . .	0.00	0.00	0.00
0228 Uniform . . . . .			
0229 Civilian . . . . .			
0230 Health Services . . . . .			
0235 Homes for the Aged . . . . .			
0240 Other Social Services . . . . .			
0245 Parks and Recreation . . . . .	34.00	11.00	33.00
0250 Libraries . . . . .			
0255 Planning . . . . .	8.00		
0290 Other . . . . .	16.00	17.00	3.00
<b>0298 Subtotal</b>	<b>174.00</b>	<b>114.00</b>	<b>39.00</b>
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			

**Employees of Joint Local Boards**

0305 Administration . . . . .			
0310 Fire . . . . .	0.00	0.00	0.00
0311 Uniform . . . . .			
0312 Civilian . . . . .			
0315 Police . . . . .	0.00	0.00	0.00
0316 Uniform . . . . .			
0317 Civilian . . . . .			
0360 Court Security . . . . .	0.00	0.00	0.00
0361 Uniform . . . . .			
0362 Civilian . . . . .			
0363 Prisoner Transportation . . . . .	0.00	0.00	0.00
0364 Uniform . . . . .			
0365 Civilian . . . . .			
0320 Transit . . . . .			
0325 Public Works . . . . .			
0327 Ambulance . . . . .	0.00	0.00	0.00
0328 Uniform . . . . .			
0329 Civilian . . . . .			
0330 Health Services . . . . .			
0335 Homes for the Aged . . . . .			
0340 Other Social Services . . . . .			
0345 Parks and Recreation . . . . .			
0350 Libraries . . . . .			
0355 Planning . . . . .			
0390 Other . . . . .			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>174.00</b>	<b>114.00</b>	<b>39.00</b>

**FIR2021: Cobourg T**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2021

**2. Selected investments of own sinking funds as at Dec. 31**

0610 Own sinking funds . . . . .

Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$

**3. Municipal procurement this year**

1010 Total construction contracts awarded . . . . .  
1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Contracts 1 #	Value of Contracts 2 \$
16	4,143,900
10	3,805,000

**4. Building permit information**

1210 Residential properties . . . . .  
1220 Multi-Residential properties . . . . .  
1230 All other property classes . . . . .  
1299 **Subtotal**

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
124	201,840
15	205,677
34	589,668
173	997,185

**5. Insured value of physical assets**

1410 Buildings . . . . .  
1420 Machinery and equipment . . . . .  
1430 Vehicles . . . . .  
1497 Other  . . . . .  
1498 Other  . . . . .  
1499 **Subtotal**

1 \$
227,594,700
227,594,700

**6. Total Dollar Losses due to Structural Fires**

1510 Losses due to structural fires, averaged over 3 yrs (2019 - 2021) . . . . .

1 \$
704,940

# FIR2021: Cobourg T

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2021

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2021.01001

# FIR2021: Cobourg T

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

**8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality**

**(I) PROPORTIONALLY CONSOLIDATED joint local boards**

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

# FIR2021: Cobourg T

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

**FIR2021: Cobourg T**

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MAH Code: 61403

**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2021

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Description
		#	#	#	LIST
1300	What method does your municipality use to determine total construction value? . . . . .				
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .				
<b>Total Value of Construction Activity</b>		\$			
1304	Total Value of Construction Activity for 2021 based on permits issued. . . . .	997,185			
<b>Review of Complete Building Permit Applications:</b> Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):		Median Number of Working Days			
		#			
1306	<b>Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)</b> . . . . .	7			
Reference : provincial standard is 10 working days					
1308	<b>Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)</b> . . . . .	14			
Reference : provincial standard is 15 working days					
1310	<b>Category 3 : Large Buildings (large residential/commercial/industrial/institutional)</b> . . . . .	19			
Reference : provincial standard is 20 working days					
1312	<b>Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.</b> . . . . .	10			
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.					
		Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		#	#	#	
1314	<b>Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)</b> . . . . .	139	0	139	
1316	<b>Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)</b> . . . . .	25	0	25	
1318	<b>Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)</b> . . . . .	33	0	33	
1320	<b>Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.</b> . . . . .	1	0	1	
1322	<b>Subtotal</b>	198	0	198	
Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.					
<b>10. Planning and Development</b>		Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
		#	#	#	
1350	Number of residential units in new detached houses . . . . .				
1352	Number of residential units in new semi-detached houses . . . . .				
1354	Number of residential units in new row houses . . . . .				
1356	Number of residential units in new apartments/condo apartments . . . . .				
1358	<b>Subtotal</b>	0	0	0	
<b>Land Designated for Agricultural Purposes</b>		Hectares			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2021. . . . .				
<b>11. Transportation Services</b>		#			
1710	Roads : Total Paved Lane Km . . . . .	247			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	247			
		Column 1	Column 2	Column 3	Description
		#	#	#	LIST
1722	Has the entire municipal road system been rated? . . . . .				Y
1725	Indicate the rating system used and the year the rating was conducted . . . . .				Ont good roads assoc rating system

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2021

1730	Roads : Total UnPaved Lane Km . . . . .	0
1740	Winter Control : Total Lane Km maintained in winter . . . . .	247
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .	59,384
1755	Transit : Population of Service Area . . . . .	20,519
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	2,490

Number of structures where the condition of primary components is rated as good to very good, requiring only repair		Total Number
1	2	
#	#	
14	14	
21	21	
<b>Subtotal</b>	<b>35</b>	<b>35</b>

**Rating Of Bridges And Culverts**

1765	Bridges . . . . .	14
1766	Culverts . . . . .	21
1767	<b>Subtotal</b>	<b>35</b>

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated? . . . . .		
1769	Indicate the rating system used and the year the rating was conducted. . . . .		
			OSIM, BCI

**12. Environmental Services**

	1
	#
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater . . . . .
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins) . . . . .
1845	Water Treatment : Total Megalitres of Drinking Water Treated . . . . .
1850	Water Main Breaks : Number of water main breaks in a year . . . . .
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .
1860	Solid Waste Collection : Total tonnes collected from all property classes . . . . .
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes . . . . .
1870	Waste Diversion : Total tonnes diverted from all property classes . . . . .

**13. Recreation Services**

	1
	#
1910	Trails : Total kilometres of trails (owned by municipality and third parties) . . . . .
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned) . . . . .
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned) . . . . .

**14. Other Revenue (Used for the calculation of Operating Cost)**

	1
	\$
2310	Fire Services: Other revenue . . . . .
2320	Paved Roads : Other revenue . . . . .
2330	Solid Waste Disposal : Other revenue . . . . .
2340	Waste Diversion : Other Revenue . . . . .
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .



2021.01

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## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2021

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2023**

**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	1,417,172
0220	Interest (SLC 74 3099 02) . . . . .	180,666
0299	<b>Subtotal</b>	<b>1,597,838</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>1,597,838</b>

		1
		\$
<b>Excluded Debt Charges</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>1,597,838</b>

		1
		\$
1610	Total Revenues (SLC 10 9910 01) . . . . .	57,405,254
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,250,545
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	296,696
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	205,000
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	1,572,898
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	930,067
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	9,266
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	564,623
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	365,219
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01) . . . . .	1,139,459
2299	<b>Subtotal</b>	<b>6,333,773</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>51,071,481</b>
2620	<b>25% of Net Revenues</b>	<b>12,767,870</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>11,170,032</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

2021.01

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## Schedule 83

### NOTES

for the year ended December 31, 2021

#### NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**