

# 2022 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: **2022.01001**

## 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             |
|----------|--|------------------------|
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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                                   | Adam Giddings        |
| 0022 | Telephone                              | 905-372-8944         |
| 0024 | Fax                                    | 905-372-7421         |
| 0028 | Email (Required)                       | agiddings@cobourg.ca |
| 0030 | Website address of Municipality        | Cobourg.ca           |
| 0091 | Municipal Auditor                      | Lori A Huber         |
| 0092 | Municipal Audit Firm                   | KPMG Kingston        |
| 0095 | Municipal Auditor's Email (Required)   | lahuber@kpmg.ca      |
| 0090 | Municipal Treasurer                    | Adam Giddings        |
| 0093 | Municipal Treasurer's Email (Required) | agiddings@cobourg.ca |
| 0094 | Date                                   | 11/28/2023           |

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        | Municipal Data | Data Source |
|-----------------------|----------------|-------------|
| 1                     | 2              |             |
| (#)                   | (List)         |             |
| 0040 Households       | 9,134          | 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, 2022

| 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) . . . . .               | 26,530,301           |
| 0499                             | <b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .                                    | 186,026              |
| <b>9940</b>                      | <b>Subtotal</b>   | <b>26,716,327</b>    |
| 0510                             | Estimated tax revenue . . . . .   |                      |
|                                  | <b>Government Transfers</b>   |                      |
| 0620                             | Ontario Municipal Partnership Fund (OMPF) . . . . .   | 41,600               |
| 0625                             | Ontario Cannabis Legalization Implementation Fund (OCLIF) . . . . .   |                      |
| 0626                             | Safe Restart Agreement: Municipal Operating Funding . . . . .   |                      |
| 0627                             | Safe Restart Agreement: Public Transit Funding . . . . .  | 87,734               |
| 0628                             | Social Services Relief Fund (SSRF) . . . . .  |                      |
| 0629                             | Provincial COVID-19 Recovery Funding . . . . .  |                      |
| 0695                             | Other . . . . .   |                      |
| 0696                             | Other . . . . .   |                      |
| 0697                             | Other . . . . .   |                      |
| 0698                             | Other . . . . .   |                      |
| <b>0699</b>                      | <b>Subtotal</b>   | <b>129,334</b>       |
|                                  | <b>Conditional Grants</b>   |                      |
| 0810                             | Ontario conditional grants (SLC 12 9910 01) . . . . .   | 783,215              |
| 0815                             | Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .   | 2,310,524            |
| 0820                             | Canada conditional grants (SLC 12 9910 02) . . . . .  | 24,051               |
| 0825                             | Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .  | 0                    |
| 0830                             | Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .                                  | 203,000              |
| 0831                             | Deferred revenue earned (Canada Community - Building Fund) ( Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01) . . . . . | 1,015,654            |
| <b>0899</b>                      | <b>Subtotal</b>   | <b>4,336,444</b>     |
| 1098                             | <b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .                           | 0                    |
| 1099                             | <b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .   | 1,083,639            |
| 1299                             | <b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .   | 22,587,626           |
|                                  | <b>Licences, permits, rents, etc.</b>   |                      |
| 1410                             | Trailer revenue and permits . . . . .   |                      |
| 1420                             | Licences and permits . . . . .  | 169,464              |
| 1430                             | Rents, concessions and franchises . . . . .   | 100,065              |
| 1431                             | Royalties . . . . .   |                      |
| 1432                             | Green Energy . . . . .  |                      |
| 1498                             | Other . . . . . Northam Industrial Park   | 4,548,826            |
| <b>1499</b>                      | <b>Subtotal</b>   | <b>4,818,355</b>     |
|                                  | <b>Fines and penalties</b>  |                      |
| 1605                             | Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .                                    |                      |
| 1610                             | Other fines . . . . .   | 226,174              |
| 1620                             | Penalties and interest on taxes . . . . .   | 358,400              |
| 1698                             | Other . . . . .   |                      |
| <b>1699</b>                      | <b>Subtotal</b>   | <b>584,574</b>       |
|                                  | <b>Other revenue</b>  |                      |
| 1805                             | Investment income . . . . .   | 582,023              |
| 1806                             | Interest earned on reserves and reserve funds . . . . .   |                      |
| 1811                             | Gain/Loss on sale of land & capital assets . . . . .  | -121,084             |
| 1812                             | Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .                                 | 1,159,793            |
| 1813                             | Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .                | 0                    |
| <b>1815</b>                      | <b>Deferred revenue earned (Community Benefits) (SLC 60 1036 01)</b> . . . . .  | <b>0</b>             |
| 1830                             | Donations . . . . .   | 52,424               |
| 1831                             | Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .  | 993,849              |
| 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   | 778,271              |
| 1892                             | Other . . . . .   |                      |
| 1893                             | Other . . . . .   |                      |
| 1894                             | Other . . . . .   |                      |
| 1895                             | Other . . . . .   |                      |
| 1896                             | Other . . . . .   |                      |
| 1897                             | Other . . . . .   |                      |
| 1898                             | Other . . . . .   |                      |
| <b>1899</b>                      | <b>Subtotal</b>   | <b>3,445,276</b>     |
| 1880                             | Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .   |                      |
| 1886                             | Transient Accommodation Tax . . . . .   |                      |
| 1905                             | Increase/Decrease in Government Business Enterprise equity . . . . .  | 1,041,067            |
| <b>9910</b>                      | <b>TOTAL Revenues</b>   | <b>64,742,642</b>    |

2022/01

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**Schedule 10**  
**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**  
for the year ended December 31, 2022

| <b>Continuity of Accumulated Surplus/(Deficit)</b> |   | 1           |
|--|---|-------------|
|  |   | \$          |
| 2010   | PLUS: Total Revenues (SLC 10 9910 01) .....   | 64,742,642  |
| 2020   | LESS: Total Expenses (SLC 40 9910 11) .....   | 54,964,477  |
| 2030   | PLUS: .....   |             |
| 2040   | PLUS: .....   |             |
| 2045   | PLUS: PSAB Adjustments .....  |             |
| 2099   | Annual Surplus/(Deficit) .....  | 9,778,165   |
| 2060   | Accumulated surplus/(deficit) at the beginning of year .....  | 215,526,828 |
| 2061   | Prior period adjustments .....  |             |
| 2062   | Restated accumulated surplus/(deficit) at the beginning of year .....                                     | 215,526,828 |
| 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) ..... | 225,304,993 |

| <b>Continuity of Government Business Enterprise Equity</b> |  | 1          |
|--|--|------------|
|  |  | \$         |
| 6010   | Government Business Enterprise Equity, beginning of year .....     | 13,100,305 |
| 6020   | PLUS: Net Income for Government Business Enterprise for year ..... | 889,790    |
| 6060   | PLUS: .....  | 151,277    |
| 6065   | LESS: Dividends paid .....   |            |
| 6090   | Government Business Enterprise Equity, end of year .....           | 14,141,372 |

| <b>Total of line 0899 includes:</b> |   | 1       |
|-------------------------------------|---|---------|
| <b>Provincial Gas Tax Funding</b>   |   | \$      |
| 4018                                | Provincial Gas Tax for Transit operating expenses ..... | 203,000 |
| 4019                                | Provincial Gas Tax for Transit capital expenses .....   |         |
| 4020                                | Provincial Gas Tax .....                                | 203,000 |

| <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 .....  | 969,929          |
| 4031  | Roads - Unpaved .....  |                  |
| 4032  | Roads - Bridges and Culverts .....   | 45,725           |
| 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 .....   |                  |
| 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 .....  |                  |
| 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> .....       | <b>1,015,654</b> |
| 4205  | Canada Community - Building Fund for Operating expenses: Capacity Building ..... |                  |
| 4299  | <b>Canada Community - Building Fund Recognized in the year</b> .....             | <b>1,015,654</b> |

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2022

|  | Ontario Conditional Grants | Canada Conditional Grants | Other Municipalities | User Fees and Service Charges | Ontario Grants - Tangible Capital Assets | Canada Grants - Tangible Capital Assets | Other Municipalities - Tangible Capital Assets |
|--|----------------------------|---------------------------|----------------------|-------------------------------|--|---|--|
|  | 1                          | 2                         | 3                    | 4                             | 5  | 6                                       | 7  |
|  | \$                         | \$                        | \$                   | \$                            | \$                                       | \$                                      | \$   |
| <b>0299 General government</b>                             | 66,876                     | 4,551                     |                      | 123,249                       |  |   |  |
| <b>Protection services</b>                                 |                            |                           |                      |                               |  |   |  |
| 0410 Fire  |                            |                           |                      | 12,197                        | 230,000                                  |   |  |
| 0420 Police  | 557,861                    |                           |                      | 6,106,840                     |  |   |  |
| 0421 Court Security  | 55,250                     |                           | 729,328              |                               |  |   |  |
| 0422 Prisoner Transportation                               |                            |                           |                      |                               |  |   |  |
| 0430 Conservation authority                                |                            |                           |                      |                               |  |   |  |
| 0440 Protective inspection and control                     |                            |                           |                      |                               |  |   |  |
| 0445 Building permit and inspection services               |                            |                           |                      |                               | 26,299                                   |   |  |
| 0450 Emergency measures                                    |                            |                           |                      |                               |  |   |  |
| 0460 Provincial Offences Act (POA)                         |                            |                           |                      |                               |  |   |  |
| 0498 Other   |                            |                           |                      |                               |  |   |  |
| <b>0499 Subtotal</b>                                       | 613,111                    | 0                         | 729,328              | 6,119,037                     | 256,299                                  | 0                                       | 0  |
| <b>Transportation services</b>                             |                            |                           |                      |                               |  |   |  |
| 0611 Roads - Paved   |                            |                           |                      | 23,761                        | 2,019,331                                |   |  |
| 0612 Roads - Unpaved                                       |                            |                           |                      |                               |  |   |  |
| 0613 Roads - Bridges and Culverts                          |                            |                           |                      |                               |  |   |  |
| 0614 Roads - Traffic Operations & Roadside                 |                            |                           |                      | 349,284                       |  |   |  |
| 0621 Winter Control - Except sidewalks, Parking Lots       |                            |                           |                      | 28,303                        |  |   |  |
| 0622 Winter Control - Sidewalks, Parking Lots Only         |                            |                           |                      |                               |  |   |  |
| 0631 Transit - Conventional                                |                            |                           |                      | 96,585                        |  |   |  |
| 0632 Transit - Disabled & special needs                    |                            |                           |                      |                               |  |   |  |
| 0640 Parking   |                            |                           |                      | 652,788                       |  |   |  |
| 0650 Street lighting                                       |                            |                           |                      |                               |  |   |  |
| 0660 Air transportation                                    |                            |                           |                      |                               |  |   |  |
| 0698 Other   |                            |                           |                      |                               |  |   |  |
| <b>0699 Subtotal</b>                                       | 0                          | 0                         | 0                    | 1,150,721                     | 2,019,331                                | 0                                       | 0  |
| <b>Environmental services</b>                              |                            |                           |                      |                               |  |   |  |
| 0811 Wastewater collection/conveyance                      |                            |                           |                      | 5,513,996                     |  |   |  |
| 0812 Wastewater treatment & disposal                       |                            |                           |                      | 762,523                       | 34,894                                   |   |  |
| 0821 Urban storm sewer system                              |                            |                           |                      |                               |  |   |  |
| 0822 Rural storm sewer system                              |                            |                           |                      |                               |  |   |  |
| 0831 Water treatment                                       |                            |                           |                      |                               |  |   |  |
| 0832 Water distribution/transmission                       |                            |                           |                      | 5,936,120                     |  |   |  |
| 0840 Solid waste collection                                |                            |                           |                      |                               |  |   |  |
| 0850 Solid waste disposal                                  |                            |                           |                      |                               |  |   |  |
| 0860 Waste diversion                                       |                            |                           |                      |                               |  |   |  |
| 0898 Other   |                            |                           |                      |                               |  |   |  |
| <b>0899 Subtotal</b>                                       | 0                          | 0                         | 0                    | 12,212,639                    | 34,894                                   | 0                                       | 0  |
| <b>Health services</b>                                     |                            |                           |                      |                               |  |   |  |
| 1010 Public health services                                |                            |                           |                      |                               |  |   |  |
| 1020 Hospitals   |                            |                           |                      |                               |  |   |  |
| 1030 Ambulance services                                    |                            |                           |                      |                               |  |   |  |
| 1035 Ambulance dispatch                                    |                            |                           |                      |                               |  |   |  |
| 1040 Cemeteries  |                            |                           |                      |                               |  |   |  |
| 1098 Other   |                            |                           |                      |                               |  |   |  |
| <b>1099 Subtotal</b>                                       | 0                          | 0                         | 0                    | 0                             | 0  | 0                                       | 0  |
| <b>Social and family services</b>                          |                            |                           |                      |                               |  |   |  |
| 1210 General assistance                                    |                            |                           |                      |                               |  |   |  |
| 1220 Assistance to aged persons                            |                            |                           |                      |                               |  |   |  |
| 1230 Child care  |                            |                           |                      |                               |  |   |  |
| 1298 Other   |                            |                           |                      |                               |  |   |  |
| <b>1299 Subtotal</b>                                       | 0                          | 0                         | 0                    | 0                             | 0  | 0                                       | 0  |
| <b>Social Housing</b>                                      |                            |                           |                      |                               |  |   |  |
| 1410 Public Housing  |                            |                           |                      |                               |  |   |  |
| 1420 Non - Profit/Cooperative Housing                      |                            |                           |                      |                               |  |   |  |
| 1430 Rent Supplement Programs                              |                            |                           |                      |                               |  |   |  |
| 1497 Other   |                            |                           |                      |                               |  |   |  |
| 1498 Other   |                            |                           |                      |                               |  |   |  |
| <b>1499 Subtotal</b>                                       | 0                          | 0                         | 0                    | 0                             | 0  | 0                                       | 0  |
| <b>Recreation and cultural services</b>                    |                            |                           |                      |                               |  |   |  |
| 1610 Parks   |                            | 6,300                     |                      | 83,942                        |  |   |  |
| 1620 Recreation programs                                   | 75,289                     | 9,000                     |                      |                               |  |   |  |
| 1631 Recreation facilities - Golf Course, Marina, Ski Hill |                            | 2,100                     |                      | 870,904                       |  |   |  |
| 1634 Recreation facilities - All Other                     |                            | 2,100                     |                      | 1,824,357                     |  |   |  |
| 1640 Libraries   | 27,939                     |                           | 354,311              | 25,352                        |  |   |  |
| 1645 Museums   |                            |                           |                      |                               |  |   |  |
| 1650 Cultural services                                     |                            |                           |                      | 4,450                         |  |   |  |
| 1698 Other   |                            |                           |                      |                               |  |   |  |
| <b>1699 Subtotal</b>                                       | 103,228                    | 19,500                    | 354,311              | 2,809,005                     | 0  | 0                                       | 0  |
| <b>Planning and development</b>                            |                            |                           |                      |                               |  |   |  |
| 1810 Planning and zoning                                   |                            |                           |                      | 167,275                       |  |   |  |
| 1820 Commercial and industrial                             |                            |                           |                      | 5,700                         |  |   |  |
| 1830 Residential development                               |                            |                           |                      |                               |  |   |  |
| 1840 Agriculture and reforestation                         |                            |                           |                      |                               |  |   |  |
| 1850 Tile drainage/shoreline assistance                    |                            |                           |                      |                               |  |   |  |
| 1898 Other   |                            |                           |                      |                               |  |   |  |
| <b>1899 Subtotal</b>                                       | 0                          | 0                         | 0                    | 172,975                       | 0  | 0                                       | 0  |
| 1910 Other   |                            |                           |                      |                               |  |   |  |
| <b>9910 TOTAL</b>  | 783,215                    | 24,051                    | 1,083,639            | 22,587,626                    | 2,310,524                                | 0                                       | 0  |

# FIR2022: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

### 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) . . . . . | N      |
| 0210 | D Office Building . . . . .                           | N      |
| 0215 | S Shopping Centre . . . . .                           | N      |
| 0220 | L Large Industrial . . . . .                          | N      |
| 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

|      | Installments                         | INTERIM Billing Installments |               | FINAL Billing Installments |                |               |          |
|------|--------------------------------------|------------------------------|---------------|----------------------------|----------------|---------------|----------|
|      |                                      | First Due Date               | Last Due Date | Installments               | First Due Date | Last Due Date |          |
|      | #                                    | 3                            | 4             | 5                          | 6              | 7             |          |
|      |                                      | YYYYMMDD                     | YYYYMMDD      | #                          | YYYYMMDD       | YYYYMMDD      |          |
| 1210 | R Residential . . . . .              | 1                            | 20220224      | 2                          | 20220602       | 20220901      |          |
| 1220 | M Multi-Residential . . . . .        | 2                            | 20220224      | 20220526                   | 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      | 20220526                   | 2              | 20220901      | 20221103 |
| 1260 | I Industrial . . . . .               | 2                            | 20220224      | 20220526                   | 2              | 20220901      | 20221103 |
| 1270 | P Pipeline . . . . .                 | 2                            | 20220224      | 20220526                   | 2              | 20220901      | 20221103 |
| 1298 | Other <input type="text"/> . . . . . |                              |               |                            |                |               |          |

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

### 1. GENERAL PURPOSE LEVY INFORMATION

|      |       |                             |             |            |                 |            |
|------|-------|-----------------------------|-------------|------------|-----------------|------------|
| 9299 | TOTAL | Phase-In Taxable Assessment | LT/ST Taxes | UT Taxes   | Education Taxes | TOTAL      |
|      |       | 2,748,223,404               | 25,982,897  | 15,094,612 | 7,057,850       | 48,135,359 |

| RTC RTQ | Tax Band | Property Class            | Tax Rate Description      | 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        | Cobourg T                 |                           |                      |                |                             |               |               |             |              |                 |            |                 |           |            |
| 0010    | RT       | 0 Residential             | Full Occupied             | 1.00000              | 100%           | 2,254,312,764               | 2,254,312,764 | 0.849290%     | 0.493390%   | 0.153000%    | 1.495680%       | 19,145,653 | 11,122,554      | 3,449,099 | 33,717,306 |
| 0050    | MT       | 0 Multi-Residential       | Full Occupied             | 2.00000              | 100%           | 90,145,100                  | 90,145,100    | 1.698570%     | 0.986780%   | 0.153000%    | 2.838350%       | 1,531,178  | 889,534         | 137,922   | 2,558,634  |
| 0080    | NT       | 0 New Multi-Residential   | Full Occupied             | 1.00000              | 100%           | 6,802,500                   | 6,802,500     | 0.849290%     | 0.493390%   | 0.153000%    | 1.495680%       | 57,773     | 33,563          | 10,408    | 101,744    |
| 0110    | FT       | 0 Farmland                | Full Occupied             | 0.25000              | 100%           | 3,797,200                   | 3,797,200     | 0.212320%     | 0.123350%   | 0.038250%    | 0.373920%       | 8,062      | 4,684           | 1,452     | 14,198     |
| 0140    | TT       | 0 Managed Forest          | Full Occupied             | 0.25000              | 100%           | 105,900                     | 105,900       | 0.212320%     | 0.123350%   | 0.038250%    | 0.373920%       | 225        | 131             | 41        | 397        |
| 0210    | CT       | 0 Commercial              | Full Occupied             | 1.50000              | 100%           | 214,217,940                 | 214,217,940   | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 2,728,987  | 1,585,384       | 1,885,118 | 6,199,489  |
| 0215    | CH       | 0 Commercial              | Full Occupied, Shared PIL | 1.50000              | 100%           | 2,363,000                   | 2,363,000     | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 30,103     | 17,488          | 20,794    | 68,385     |
| 0240    | CU       | 0 Commercial              | Excess Land               | 1.50000              | 100%           | 2,425,600                   | 2,425,600     | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 30,900     | 17,951          | 21,345    | 70,196     |
| 0270    | CX       | 0 Commercial              | Vacant Land               | 1.50000              | 100%           | 5,288,900                   | 5,288,900     | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 67,377     | 39,142          | 46,542    | 153,061    |
| 0310    | GT       | 0 Parking Lot             | Full Occupied             | 1.50000              | 100%           | 907,500                     | 907,500       | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 11,561     | 6,716           | 7,986     | 26,263     |
| 0320    | DT       | 0 Office Building         | Full Occupied             | 1.50000              | 100%           | 2,301,100                   | 2,301,100     | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 29,314     | 17,030          | 20,250    | 66,594     |
| 0340    | ST       | 0 Shopping Centre         | Full Occupied             | 1.50000              | 100%           | 50,549,500                  | 50,549,500    | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 643,965    | 374,107         | 444,836   | 1,462,908  |
| 0510    | IT       | 0 Industrial              | Full Occupied             | 2.10000              | 100%           | 14,604,400                  | 14,604,400    | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 260,469    | 151,319         | 128,519   | 540,307    |
| 0515    | IH       | 0 Industrial              | Full Occupied, Shared PIL | 2.10000              | 100%           | 303,900                     | 303,900       | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 5,420      | 3,149           | 2,674     | 11,243     |
| 0540    | IU       | 0 Industrial              | Excess Land               | 2.10000              | 100%           | 1,133,700                   | 1,133,700     | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 20,220     | 11,746          | 9,977     | 41,943     |
| 0570    | IX       | 0 Industrial              | Vacant Land               | 2.10000              | 100%           | 2,439,400                   | 2,439,400     | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 43,507     | 25,275          | 21,467    | 90,249     |
| 0575    | IJ       | 0 Industrial              | Vacant Land, Shared PIL   | 2.10000              | 100%           | 7,300                       | 7,300         | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 130        | 76              | 64        | 270        |
| 0610    | LT       | 0 Large Industrial        | Full Occupied             | 2.10000              | 100%           | 30,035,600                  | 30,035,600    | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 535,685    | 311,205         | 264,313   | 1,111,203  |
| 0620    | LU       | 0 Large Industrial        | Excess Land               | 2.10000              | 100%           | 139,500                     | 139,500       | 1.783500%     | 1.036120%   | 0.880000%    | 3.699620%       | 2,488      | 1,445           | 1,228     | 5,161      |
| 0710    | PT       | 0 Pipeline                | Full Occupied             | 1.19810              | 100%           | 5,959,000                   | 5,959,000     | 1.017530%     | 0.591130%   | 0.880000%    | 2.488660%       | 60,635     | 35,225          | 52,439    | 148,299    |
| 2440    | XT       | 0 Commercial, NConstr.    | Full Occupied             | 1.50000              | 100%           | 46,892,600                  | 46,892,600    | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 597,379    | 347,043         | 412,655   | 1,357,077  |
| 2445    | XU       | 0 Commercial, NConstr.    | Excess Land               | 1.50000              | 100%           | 591,900                     | 591,900       | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 7,540      | 4,381           | 5,209     | 17,130     |
| 2835    | ZT       | 0 Shopp. Centre, NConstr. | Full Occupied             | 1.50000              | 100%           | 12,792,200                  | 12,792,200    | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 162,964    | 94,673          | 112,571   | 370,208    |
| 2840    | ZU       | 0 Shopp. Centre, NConstr. | Excess Land               | 1.50000              | 100%           | 106,900                     | 106,900       | 1.273930%     | 0.740080%   | 0.880000%    | 2.894010%       | 1,362      | 791             | 941       | 3,094      |
| 9201    |          |                           |                           |                      |                | Subtotal                    | 2,748,223,404 | 2,748,223,404 |             |              |                 | 25,982,897 | 15,094,612      | 7,057,850 | 48,135,359 |

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Asmt Code: 1421

MAH Code: 61403

## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2022

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499

TOTAL

| LT/ST Taxes | UT Taxes | Education Taxes | TOTAL |
|-------------|----------|-----------------|-------|
| 0           |          |                 | 0     |

9401

| RTC RTQ LIST | Tax Band LIST | Property |             | Tax Rate  |             | Percent of Full Rate | CVA Assessment | Phase-In Taxable Assessment | Tax Rates |           |           |       |
|--------------|---------------|----------|-------------|-----------|-------------|----------------------|----------------|-----------------------------|-----------|-----------|-----------|-------|
|              |               | Class    | Description | Tax Ratio | Description |                      |                |                             | LT / ST   | UT        | EDUC      | TOTAL |
| 1            | 2             | 3        | 4           | 5         | 6           | 7                    | 16             | 8                           | 9         | 10        | 11        |       |
|              |               |          |             | %         | %           | \$                   | \$             | 0.xxxxxx%                   | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |
|              |               |          |             |           |             |                      |                |                             |           |           |           |       |

Subtotal 0 0

| Municipal Taxes |    | Education Taxes | TOTAL |
|-----------------|----|-----------------|-------|
| LT / ST         | UT | Taxes           | TOTAL |
| 12              | 13 | 14              | 15    |
| \$              | \$ | \$              | \$    |
| 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     |

9401





2022.01

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Asmt Code: 1421

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

|                                     |   | Municipal Taxes |            | Education | TOTAL      |
|-------------------------------------|---|-----------------|------------|-----------|------------|
|                                     |   | LT / ST         | UT         | Taxes     |            |
|                                     |   | 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) . . . . .                              | 404,991         | 188,278    | 144,295   | 737,564    |
| <b>6. AMOUNT LEVIED BY TAX RATE</b> |   |                 |            |           |            |
| 9910                                | <b>TOTAL Levied by Tax Rate</b>   | 26,387,888      | 15,282,890 | 7,202,145 | 48,872,923 |
| <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 . . . . .   | 180,051         |            |           | 180,051    |
| 8097                                | Other <input style="width: 100px;" type="text"/>  |                 |            |           | 0          |
| 9890                                | <b>Subtotal</b>   | 180,051         | 0          | 0         | 180,051    |
| <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 style="width: 100px;" type="text"/>  |                 |            |           | 0          |
| 9892                                | <b>Subtotal</b>   | 0               | 0          | 0         | 0          |
| <b>9. TOTAL AMOUNT LEVIED</b>       |   |                 |            |           |            |
| 9990                                | <b>TOTAL Levies</b>   | 26,567,939      | 15,282,890 | 7,202,145 | 49,052,974 |

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

|      |       |                          |            |         |                |         |
|------|-------|--------------------------|------------|---------|----------------|---------|
| 9299 | TOTAL | PIL Phased-In Assessment | LT/ST PILS | UT PILS | Education PILS | TOTAL   |
|      |       | 8,917,300                | 113,415    | 65,888  | 57,415         | 236,718 |

| KIL<br>DTN<br>1<br>LIST | Tax<br>Dist<br>2<br>LIST | Property<br>Class<br>3 | Tax Rate<br>Description<br>4   | Tax Ratio<br>5 | Percent of<br>Full Rate<br>6<br>% | PIL CVA<br>Assessment<br>7<br>\$ | PIL Phased-In<br>Assessment<br>16<br>\$ | Tax Rates                 |                      |                         |                          | Municipal PILS      |                | Education<br>PILS<br>14<br>\$ | TOTAL<br>15<br>\$ |
|-------------------------|--------------------------|------------------------|--------------------------------|----------------|-----------------------------------|----------------------------------|---|---------------------------|----------------------|-------------------------|--------------------------|---------------------|----------------|-------------------------------|-------------------|
|                         |                          |                        |                                |                |                                   |                                  |   | LT / ST<br>8<br>0.xxxxxx% | UT<br>9<br>0.xxxxxx% | EDUC<br>10<br>0.xxxxxx% | TOTAL<br>11<br>0.xxxxxx% | LT / ST<br>12<br>\$ | UT<br>13<br>\$ | TOTAL                         |                   |
| 2001                    | 0                        | Cobourg T              |                                |                |                                   |                                  |   |                           |                      |                         |                          |                     |                |                               |                   |
| 1028                    | RG 0                     | Residential            | PIL: 'General' Only (No Educ.) | 1.000000       | 100%                              | 43,500                           | 43,500                                  | 0.849290%                 | 0.493390%            |                         | 1.342680%                | 369                 | 215            | 0                             | 584               |
| 1210                    | CF 0                     | Commercial             | PIL: Full Occupied             | 1.500000       | 100%                              | 6,524,400                        | 6,524,400                               | 1.273930%                 | 0.740080%            | 0.880000%               | 2.894010%                | 83,116              | 48,286         | 57,415                        | 188,817           |
| 1220                    | CG 0                     | Commercial             | PIL: 'General' Only (No Educ.) | 1.500000       | 100%                              | 2,349,400                        | 2,349,400                               | 1.273930%                 | 0.740080%            |                         | 2.014010%                | 29,930              | 17,387         | 0                             | 47,317            |
|                         |                          |                        |                                |                |                                   |                                  |   |                           |                      |                         |                          | 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                       |                |                                   | 8,917,300                        | 8,917,300                               |                           |                      |                         |                          | 113,415             | 65,888         | 57,415                        | 236,718           |

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2022

#### 2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

|            |  |  |  |  |  |  |            |         |                |       |
|------------|--|--|--|--|--|--|------------|---------|----------------|-------|
| 9499 TOTAL |  |  |  |  |  |  | LT/ST PILS | UT PILS | Education PILS | TOTAL |
|            |  |  |  |  |  |  | 0          |         |                | 0     |

| RTC RTQ | Tax Band | Property Class | Tax Rate Description | Percent of Full Rate | PIL CVA Assessment | PIL Phase-In Assessment | Tax Rates |             |             |              | Municipal PILS |       | Education | TOTAL |       |
|---------|----------|----------------|----------------------|----------------------|--------------------|-------------------------|-----------|-------------|-------------|--------------|----------------|-------|-----------|-------|-------|
|         |          |                |                      |                      |                    |                         | LT / ST   | UT          | EDUC        | TOTAL        | LT / ST        | UT    | PILS      |       |       |
| 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 \$ |
| 4001    |          |                |                      |                      |                    |                         |           |             |             |              |                |       |           |       |       |
|         |          |                |                      |                      |                    |                         |           |             |             |              |                | 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     |
| 9401    |          |                |                      |                      |                    |                         | 0         | 0           |             |              |                | 0     |           |       | 0     |
|         |          |                | Subtotal             |                      |                    |                         | 0         | 0           |             |              |                | 0     |           |       | 0     |

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 Asmt Code: 1421  
 MAH Code: 61403

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
 for the year ended December 31, 2022

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

|                  |            |         |                |       |
|------------------|------------|---------|----------------|-------|
|                  | LT/ST PILS | UT PILS | Education PILS | TOTAL |
| 9699 TOTAL ..... |            | 0       |                | 0     |

| RTC RTQ LIST | Tax Band | Property Class | Tax Rate Description | Tax Ratio | Percent of Full Rate | PIL CVA Assessment | PIL Phased-In Assessment | Tax Rates |           |           |           | Municipal PILS |    | Education | TOTAL |
|--------------|----------|----------------|----------------------|-----------|----------------------|--------------------|--------------------------|-----------|-----------|-----------|-----------|----------------|----|-----------|-------|
|              |          |                |                      |           |                      |                    |                          | LT / ST   | UT        | EDUC      | TOTAL     | LT / ST        | UT | PILS      |       |
| 1            | 2        | 3              | 4                    | 5         | 6                    | 7                  | 16                       | 8         | 9         | 10        | 11        | 12             | 13 | 14        | 15    |
| LIST         | LIST     |                |                      |           | %                    | \$                 | \$                       | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | \$             | \$ | \$        | \$    |
| 6001         |          |                |                      |           |                      |                    |                          |           |           |           |           |                | 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     |
| 9601         |          |                |                      |           |                      |                    | 0                        |           |           |           |           | 0              |    | 0         | 0     |
|              |          |                |                      | Subtotal  |                      |                    | 0                        |           |           |           |           | 0              |    | 0         | 0     |

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

|   |   | Municipal PILS                       |          | Education<br>PILS | TOTAL   |
|---|---|--------------------------------------|----------|-------------------|---------|
|   |   | LT / ST<br>12                        | UT<br>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> |          |                   |         |
|   |   | 113,415                              | 65,888   | 57,415            | 236,718 |
| <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="width: 100px;" type="text" value="County"/> . . . . .                 | 61,391                               | 35,664   |                   | 97,055  |
| 9890  | <b>Subtotal</b>   | 61,391                               | 35,664   | 0                 | 97,055  |
| <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) . . . . .                     | 11,220                               | 3,855    |                   | 15,075  |
| 8060  | Hydro-electric Power Dams - from Province . . . . .                                       |                                      |          |                   | 0       |
| 8098  | Other <input style="width: 100px;" type="text"/> . . . . .                                |                                      |          |                   | 0       |
| 9892  | <b>Subtotal</b>   | 11,220                               | 3,855    | 0                 | 15,075  |
| <b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>       |   |                                      |          |                   |         |
| 9990  |   | <b>TOTAL PILS Levied</b>             |          |                   |         |
|   |   | 186,026                              | 105,407  | 57,415            | 348,848 |

2022 01001

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## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2022

### 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% |  |  |  | 69.256%      | 1.298%       | 28.471%        | 0.975%         | 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    |
| 0010 Residential                    | 2,254,312,764        | 2,254,312,764                  | 2,254,312,764                | 2,254,312,764                           | 33,717,306        | 19,145,653        | 11,122,554        | 3,449,099        | 3,158,457   | 4,949         | 280,246          | 5,447          |          |
| 0050 Multi-residential              | 96,947,600           | 187,092,700                    | 96,947,600                   | 187,092,700                             | 2,660,378         | 1,588,951         | 923,097           | 148,330          | 140,641   | 162           | 7,271            | 256            |          |
| 0110 Farmland                       | 3,797,200            | 949,300                        | 3,797,200                    | 949,300                                 | 14,198            | 8,062             | 4,684             | 1,452            | 1,452   |               |                  |                |          |
| 0140 Managed Forests                | 105,900              | 26,475                         | 105,900                      | 26,475                                  | 397               | 225               | 131               | 41               |   |               | 41               |                |          |
| <b>9110 Subtotal</b>                | <b>2,355,163,464</b> | <b>2,442,381,239</b>           | <b>2,355,163,464</b>         | <b>2,442,381,239</b>                    | <b>36,392,279</b> | <b>20,742,891</b> | <b>12,050,466</b> | <b>3,598,922</b> | <b>3,300,550</b>  | <b>5,111</b>  | <b>287,558</b>   | <b>5,703</b>   | <b>0</b> |
| 0210 Commercial                     | 224,295,440          | 336,443,160                    | 224,295,440                  | 336,443,160                             | 6,491,131         | 2,857,367         | 1,659,965         | 1,973,799        | 1,366,974   | 25,620        | 561,960          | 19,245         | 0        |
| 0215 Commercial New Construction    | 47,484,500           | 71,226,750                     | 47,484,500                   | 71,226,750                              | 1,374,207         | 604,919           | 351,424           | 417,864          | 289,396   | 5,424         | 118,970          | 4,074          | 0        |
| 0310 Parking Lot                    | 907,500              | 1,361,250                      | 907,500                      | 1,361,250                               | 26,263            | 11,561            | 6,716             | 7,986            | 5,531   | 104           | 2,274            | 78             | 0        |
| 0320 Office Building                | 2,301,100            | 3,451,650                      | 2,301,100                    | 3,451,650                               | 66,594            | 29,314            | 17,030            | 20,250           | 14,024  | 263           | 5,765            | 197            | 0        |
| 0325 Office Building New Construct  | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                | 0   | 0             | 0                | 0              | 0        |
| 0340 Shopping Centre                | 50,549,500           | 75,824,250                     | 50,549,500                   | 75,824,250                              | 1,462,908         | 643,965           | 374,107           | 444,836          | 308,076   | 5,774         | 126,649          | 4,337          | 0        |
| 0345 Shopping Centre New Constru    | 12,899,100           | 19,348,650                     | 12,899,100                   | 19,348,650                              | 373,302           | 164,326           | 95,464            | 113,512          | 78,614  | 1,473         | 32,318           | 1,107          | 0        |
| <b>9120 Subtotal</b>                | <b>338,437,140</b>   | <b>507,655,710</b>             | <b>338,437,140</b>           | <b>507,655,710</b>                      | <b>9,794,405</b>  | <b>4,311,452</b>  | <b>2,504,706</b>  | <b>2,978,247</b> | <b>2,062,615</b>  | <b>38,658</b> | <b>847,937</b>   | <b>29,038</b>  | <b>0</b> |
| 0510 Industrial                     | 18,488,700           | 38,826,270                     | 18,488,700                   | 38,826,270                              | 684,012           | 329,746           | 191,565           | 162,701          | 112,680   | 2,112         | 46,323           | 1,586          | 0        |
| 0515 Industrial New Construction    | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                | 0   | 0             | 0                | 0              | 0        |
| 0610 Large Industrial               | 30,175,100           | 63,367,710                     | 30,175,100                   | 63,367,710                              | 1,116,364         | 538,173           | 312,650           | 265,541          | 183,903   | 3,447         | 75,602           | 2,589          | 0        |
| 0615 Large Industrial New Construct | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                | 0   | 0             | 0                | 0              | 0        |
| <b>9130 Subtotal</b>                | <b>48,663,800</b>    | <b>102,193,980</b>             | <b>48,663,800</b>            | <b>102,193,980</b>                      | <b>1,800,376</b>  | <b>867,919</b>    | <b>504,215</b>    | <b>428,242</b>   | <b>296,583</b>  | <b>5,559</b>  | <b>121,925</b>   | <b>4,175</b>   | <b>0</b> |
| 0705 Landfill                       | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                | 0   | 0             | 0                | 0              | 0        |
| 0710 Pipelines                      | 5,959,000            | 7,139,478                      | 5,959,000                    | 7,139,478                               | 148,299           | 60,635            | 35,225            | 52,439           | 36,317  | 681           | 14,930           | 511            | 0        |
| 0810 Other Property Classes         | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                |   |               |                  |                |          |
| 9160 Adj. for shared PIL properties | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                |   |               |                  |                |          |
| 9170 Supplementary Taxes            | 0                    | 0                              | 0                            | 0                                       | 737,564           | 404,991           | 188,278           | 144,295          | 99,933  | 1,873         | 41,082           | 1,407          | 0        |
| <b>9180 Total Levied by Rate</b>    |                      |                                |                              |   | <b>48,872,923</b> | <b>26,387,888</b> | <b>15,282,890</b> | <b>7,202,145</b> | <b>5,795,998</b>  | <b>51,881</b> | <b>1,313,431</b> | <b>40,835</b>  | <b>0</b> |
| 9190 Amts Added to Tax Bill         | 0                    | 0                              | 0                            | 0                                       | 180,051           | 180,051           | 0                 | 0                |   |               |                  |                |          |
| 9192 Other Taxation Amounts         | 0                    | 0                              | 0                            | 0                                       | 0                 | 0                 | 0                 | 0                |   |               |                  |                |          |
| <b>9199 TOTAL before Adj.</b>       | <b>2,748,223,404</b> | <b>3,059,370,407</b>           | <b>2,748,223,404</b>         | <b>3,059,370,407</b>                    | <b>49,052,974</b> | <b>26,567,939</b> | <b>15,282,890</b> | <b>7,202,145</b> | <b>5,795,998</b>  | <b>51,881</b> | <b>1,313,431</b> | <b>40,835</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                              | 584               | 369            | 215            | 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>584</b>        | <b>369</b>     | <b>215</b>     | <b>0</b>      |                |
| 1210 Commercial                     | 8,873,800        | 13,310,700                 | 8,873,800                | 13,310,700                          | 236,134           | 113,046        | 65,673         | 57,415        |                |
| 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 Constru    | 0                | 0                          | 0                        | 0                                   | 0                 | 0              | 0              | 0             |                |
| <b>9220 Subtotal</b>                | <b>8,873,800</b> | <b>13,310,700</b>          | <b>8,873,800</b>         | <b>13,310,700</b>                   | <b>236,134</b>    | <b>113,046</b> | <b>65,673</b>  | <b>57,415</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                                   | 0                 | 0              | 0              | 0             |                |
| <b>9280 Total Levied by Rate</b>    |                  |                            |                          |                                     | <b>236,718</b>    | <b>113,415</b> | <b>65,888</b>  | <b>57,415</b> |                |
| 9290 Amts Added to PILS             | 0                | 0                          | 0                        | 0                                   | 97,055            | 61,391         | 35,664         | 0             |                |
| 9292 Other PIL Amounts              | 0                | 0                          | 0                        | 0                                   | 15,075            | 11,220         | 3,855          | 0             |                |
| <b>9299 TOTAL before Adj.</b>       | <b>8,917,300</b> | <b>13,354,200</b>          | <b>8,917,300</b>         | <b>13,354,200</b>                   | <b>348,848</b>    | <b>186,026</b> | <b>105,407</b> | <b>57,415</b> |                |

Part 3 contains Distribution of PILS by School Boards

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2022

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

| Source of PILS                                | PILS Levied |         |           | TOTAL PILS Levied | Adjustment to PILS Levied | TOTAL PIL Entitlement | 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                                   | 12,840      | 7,459   | 8,870     | 29,169            |                           | 29,169                | 12,840                                | 7,459   | 8,870     | 6,143   | 115             | 2,525              | 87                |       |    |    |    |    |
| 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          | 11,220      | 3,855   | 0         | 15,075            |                           | 15,075                | 11,220                                | 3,855   |           |   |                 |                    |                   |       |    |    |    |    |
| 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 OPP, MTO                           | 96,601      | 56,120  | 48,545    | 201,266           |                           | 201,266               | 96,601                                | 56,120  | 48,545    | 33,621  | 630             | 13,821             | 473               |       |    |    |    |    |
| <b>Ontario Enterprises</b>                    |             |         |           |                   |                           |                       |                                       |         |           |   |                 |                    |                   |       |    |    |    |    |
| 5410 Ontario Mortgage and Housing Corporation |             |         |           | 0                 |                           | 0                     |                                       |         |           |   |                 |                    |                   |       |    |    |    |    |
| 5430 Liquor Control Board of Ont.             | 3,974       | 2,309   |           | 6,283             |                           | 6,283                 | 3,974                                 | 2,309   |           |   |                 |                    |                   |       |    |    |    |    |
| 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 Municipal Enterprises                    |             |         |           | 0                 |                           | 0                     |                                       |         |           |   |                 |                    |                   |       |    |    |    |    |
| 5910 Other Muns and Enterprises               |             |         |           | 0                 |                           | 0                     |                                       |         |           |   |                 |                    |                   |       |    |    |    |    |
| 5950 Amounts Added to PIL                     | 61,391      | 35,664  | 0         | 97,055            |                           | 97,055                | 61,391                                | 35,664  |           |   |                 |                    |                   |       |    |    |    |    |
| 9599 TOTAL                                    | 186,026     | 105,407 | 57,415    | 348,848           | 0                         | 348,848               | 186,026                               | 105,407 | 57,415    | 39,764  | 745             | 16,346             | 560               |       |    |    |    | 0  |

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2022

|                                   | 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                                      | 290,941                    |               | 105,631             |                              |                    |                | 396,572                           |                              | 28,983                          | 425,555                          |
| 0250                              | Corporate Management                            | 308,000                    |               | 5,497               | 244,554                      | 388,427            | 322,281        | 1,268,739                         |                              | 69,172                          | 1,337,911                        |
| 0260                              | Program Support                                 | 2,003,553                  |               | 359,911             | 831,400                      |                    |                | 3,194,864                         |                              | -3,194,864                      | 0                                |
| <b>0299</b>                       | <b>Subtotal</b>                                 | <b>2,602,494</b>           | <b>0</b>      | <b>471,039</b>      | <b>1,075,954</b>             | <b>388,427</b>     | <b>0</b>       | <b>322,261</b>                    | <b>0</b>                     | <b>-3,096,709</b>               | <b>1,763,466</b>                 |
| <b>Protection services</b>        |   |                            |               |                     |                              |                    |                |                                   |                              |                                 |                                  |
| 0410                              | Fire  | 3,209,157                  |               | 309,191             | 81,285                       |                    | 197,253        | 3,796,886                         |                              | 263,073                         | 4,059,959                        |
| 0420                              | Police  | 6,415,736                  |               | 1,305,933           | 746,383                      | 7,118              | 357,232        | 8,832,402                         |                              | 619,394                         | 9,451,796                        |
| 0421                              | Court Security                                  | 1,553,566                  |               | 13,719              |                              |                    | 0              | 1,567,285                         |                              | 114,542                         | 1,681,827                        |
| 0422                              | Prisoner Transportation                         |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0430                              | Conservation authority                          |                            |               |                     |                              | 244,671            | 0              | 244,671                           |                              | 17,881                          | 262,552                          |
| 0440                              | Protective inspection and control               | 620,466                    |               | -52,043             | 119,603                      |                    | 0              | 688,026                           |                              | 50,283                          | 738,309                          |
| 0445                              | Building permit and inspection services         |                            |               |                     |                              |                    | 8,178          | 8,178                             |                              | 598                             | 8,776                            |
| 0450                              | Emergency measures                              | 213,155                    |               | 29,916              | 32,987                       |                    | 0              | 276,058                           |                              | 19,578                          | 295,636                          |
| 0460                              | Provincial Offences Act (POA)                   |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0498                              | Other business services                         | 2,531,225                  |               | 166,355             | 164,123                      |                    | 0              | 2,861,703                         |                              | 209,143                         | 3,070,846                        |
| <b>0499</b>                       | <b>Subtotal</b>                                 | <b>14,543,305</b>          | <b>0</b>      | <b>1,773,071</b>    | <b>1,144,381</b>             | <b>7,118</b>       | <b>244,671</b> | <b>562,663</b>                    | <b>0</b>                     | <b>1,294,492</b>                | <b>19,569,701</b>                |
| <b>Transportation services</b>    |   |                            |               |                     |                              |                    |                |                                   |                              |                                 |                                  |
| 0611                              | Roads - Paved                                   | 184,657                    | 7,035         | 64,819              | 54,026                       |                    | 1,015,596      | 1,326,133                         |                              | 22,695                          | 1,348,828                        |
| 0612                              | Roads - Unpaved                                 |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0613                              | Roads - Bridges and Culverts                    | 4,742                      |               | 14,755              |                              |                    | 61,025         | 80,522                            |                              | 1,425                           | 81,947                           |
| 0614                              | Roads - Traffic Operations & Roadside           | 1,691,287                  |               | 513,603             | 598,855                      |                    | 0              | 2,803,745                         |                              | 204,907                         | 3,008,652                        |
| 0621                              | Winter Control - Except sidewalks, Parking Lots | 328,930                    |               | 201,656             | 77,078                       |                    | 0              | 605,664                           |                              | 44,264                          | 649,928                          |
| 0622                              | Winter Control - Sidewalks, Parking Lots Only   |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0631                              | Transit - Conventional                          | 46,055                     |               | 63,614              | 973,189                      |                    | 70,770         | 1,153,628                         |                              | 79,139                          | 1,232,767                        |
| 0632                              | Transit - Disabled & special needs              |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0640                              | Parking   | 157,907                    |               | 51,836              | 113,848                      | 77,047             | 0              | 400,638                           |                              | 29,280                          | 429,918                          |
| 0650                              | Street lighting                                 | 1,009                      | 11,592        | 197,868             |                              |                    | 196,373        | 406,842                           |                              | 15,382                          | 422,224                          |
| 0660                              | Air transportation                              |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0698                              | Other   |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| <b>0699</b>                       | <b>Subtotal</b>                                 | <b>2,412,587</b>           | <b>18,627</b> | <b>1,108,151</b>    | <b>1,816,996</b>             | <b>77,047</b>      | <b>0</b>       | <b>1,343,764</b>                  | <b>0</b>                     | <b>397,092</b>                  | <b>7,174,264</b>                 |
| <b>Environmental services</b>     |   |                            |               |                     |                              |                    |                |                                   |                              |                                 |                                  |
| 0811                              | Wastewater collection/conveyance                | 177,382                    |               | 320,604             | 147,890                      | 7,597              | 300,895        | 954,368                           |                              | 47,380                          | 1,001,748                        |
| 0812                              | Wastewater treatment & disposal                 | 1,537,288                  |               | 1,252,883           | 515,471                      | 108,843            | 1,356,251      | 4,770,736                         |                              | 249,542                         | 5,020,278                        |
| 0821                              | Urban storm sewer system                        |                            |               | 41,425              |                              |                    | 402,247        | 443,672                           |                              | 3,027                           | 446,699                          |
| 0822                              | Rural storm sewer system                        |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0831                              | Water treatment                                 |                            | 33,635        |                     |                              |                    | 1,380,378      | 1,414,013                         |                              | 220,124                         | 1,634,137                        |
| 0832                              | Water distribution/transmission                 |                            |               |                     | 2,978,327                    |                    | 0              | 2,978,327                         |                              |                                 | 2,978,327                        |
| 0840                              | Solid waste collection                          |                            | 6,253         |                     |                              |                    | 0              | 6,253                             |                              | 457                             | 6,710                            |
| 0850                              | Solid waste disposal                            | 3,266                      |               | 81                  |                              |                    | 0              | 3,347                             |                              | 245                             | 3,592                            |
| 0860                              | Waste diversion                                 |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 0898                              | Other   |                            |               |                     |                              |                    | 0              | 0                                 |                              | 378                             | 378                              |
| <b>0899</b>                       | <b>Subtotal</b>                                 | <b>1,717,936</b>           | <b>39,888</b> | <b>1,614,993</b>    | <b>3,641,688</b>             | <b>116,440</b>     | <b>0</b>       | <b>3,439,771</b>                  | <b>0</b>                     | <b>521,153</b>                  | <b>11,091,869</b>                |
| <b>Health services</b>            |   |                            |               |                     |                              |                    |                |                                   |                              |                                 |                                  |
| 1010                              | Public health services                          |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1020                              | Hospitals                                       |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1030                              | Ambulance services                              |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1035                              | Ambulance dispatch                              |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1040                              | Cemeteries                                      |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1098                              | Other   |                            |               |                     |                              |                    | 0              | 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                              |                            |               |                     |                              |                    | 77,711         | 77,711                            |                              | 5,679                           | 83,390                           |
| 1220                              | Assistance to aged persons                      |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1230                              | Child care                                      |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| 1298                              | Other   |                            |               |                     |                              |                    | 0              | 0                                 |                              |                                 | 0                                |
| <b>1299</b>                       | <b>Subtotal</b>                                 | <b>0</b>                   | <b>0</b>      | <b>0</b>            | <b>0</b>                     | <b>0</b>           | <b>77,711</b>  | <b>77,711</b>                     | <b>0</b>                     | <b>5,679</b>                    | <b>83,390</b>                    |



**FIR2022: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
for the year ended December 31, 2022

|   | 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                                 |                              |                                 | 0                                |
| 1420 Non-Profit/Cooperative Housing         |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1430 Rent Supplement Programs               |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1497 Other                                  |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1498 Other                                  |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| <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>0</b>                          | <b>0</b>                     | <b>0</b>                        | <b>0</b>                         |
| <b>Recreation and cultural services</b>     |                                       |                            |                  |                     |                              |                    |                  |                                   |                              |                                 |                                  |
| 1610 Parks                                  | 1,622,550                             | 89,717                     | 512,893          | 360,476             | 20,257                       |                    | 0                | 2,605,893                         |                              | 190,447                         | 2,796,340                        |
| 1620 Recreation programs                    |                                       |                            | 72,503           | 121,445             |                              |                    | 1,571,726        | 1,765,674                         |                              | 14,174                          | 1,779,848                        |
| 1631 Rec. Fac. - Golf Crs, Marina, Ski Hill | 284,847                               |                            | 438,538          | 108,312             | 2,624                        |                    | 0                | 834,321                           |                              | 60,975                          | 895,296                          |
| 1634 Rec. Fac. - All Other                  | 1,625,902                             |                            | 1,526,984        | 151,202             |                              |                    | 0                | 3,502,987                         |                              | 256,010                         | 3,758,997                        |
| 1640 Libraries                              | 1,034,937                             |                            | 170,762          | 100,427             |                              |                    | 80,013           | 1,386,139                         |                              | 95,456                          | 1,481,595                        |
| 1645 Museums                                |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1650 Cultural services                      | 249,283                               |                            | 167,146          | 15,638              |                              |                    | 0                | 432,067                           |                              | 31,577                          | 463,644                          |
| 1698 Other                                  |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| <b>1699 Subtotal</b>                        | <b>4,817,519</b>                      | <b>89,717</b>              | <b>2,888,826</b> | <b>857,500</b>      | <b>22,881</b>                | <b>198,899</b>     | <b>1,651,739</b> | <b>10,527,081</b>                 | <b>0</b>                     | <b>648,639</b>                  | <b>11,175,720</b>                |
| <b>Planning and development</b>             |                                       |                            |                  |                     |                              |                    |                  |                                   |                              |                                 |                                  |
| 1810 Planning and zoning                    | 471,110                               |                            | 277,662          | 24,951              |                              |                    | 5,947            | 779,670                           |                              | 56,546                          | 836,216                          |
| 1820 Commercial and Industrial              | 322,694                               |                            | 161,354          | 193,092             |                              | 15,000             | 24,940           | 717,080                           |                              | 50,584                          | 767,664                          |
| 1830 Residential development                |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1840 Agriculture and reforestation          |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1850 Tile drainage/shoreline assistance     |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| 1898 Other                                  |                                       |                            |                  | 1,676,491           |                              |                    | 703,172          | 2,379,663                         |                              | 122,524                         | 2,502,187                        |
| <b>1899 Subtotal</b>                        | <b>793,804</b>                        | <b>0</b>                   | <b>439,016</b>   | <b>1,894,534</b>    | <b>15,000</b>                | <b>0</b>           | <b>734,059</b>   | <b>3,876,413</b>                  | <b>0</b>                     | <b>229,654</b>                  | <b>4,106,067</b>                 |
| 1910 Other                                  |                                       |                            |                  |                     |                              |                    | 0                | 0                                 |                              |                                 | 0                                |
| <b>9910 TOTAL</b>                           | <b>26,887,645</b>                     | <b>148,232</b>             | <b>8,295,096</b> | <b>10,431,053</b>   | <b>626,913</b>               | <b>521,281</b>     | <b>8,054,257</b> | <b>54,964,477</b>                 | <b>0</b>                     | <b>0</b>                        | <b>54,964,477</b>                |

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# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2022

**Additional information contained in Schedule 40**

|  |   |            |
|--|---|------------|
|  |   | 1          |
|  |   | \$         |
| <b>Total of column 1 includes:</b>                 |   |            |
| 5010   | Salaries and wages . . . . .  | 20,842,048 |
| 5020   | Employee benefits . . . . .   | 6,045,597  |
| 5099   | Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .                                     | 26,887,645 |
| 5050   | Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .  |            |
| 5098   | Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .                                 | 26,887,645 |
| <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 . . . . .   |            |
| <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   | Total COVID-19 Expenses as reported on SLC 40 9910 11 . . . . .   |            |
| 6010   | Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . . |            |



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# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

|   |  | COST                      |                           |           |             |                           | AMORTIZATION                      |                     |                       |                                   | 2022 Closing Net Book Value |
|---|--|---------------------------|---------------------------|-----------|-------------|---------------------------|-----------------------------------|---------------------|-----------------------|-----------------------------------|-----------------------------|
|   |  | 2022 Opening Cost Balance | Additions and Betterments | Disposals | Write Downs | 2022 Closing Cost Balance | 2022 Opening Amortization Balance | Annual Amortization | Amortization Disposal | 2022 Closing Amortization Balance |                             |
| 2022 Opening Net Book Value             |  |                           |                           |           |             |                           |                                   |                     |                       |                                   |                             |
| 1                                       |  | 2                         | 3                         | 4         | 5           | 6                         | 7                                 | 8                   | 9                     | 10                                | 11                          |
| \$                                      |  | \$                        | \$                        | \$        | \$          | \$                        | \$                                | \$                  | \$                    | \$                                | \$                          |
| <b>Recreation and cultural services</b> |  |                           |                           |           |             |                           |                                   |                     |                       |                                   |                             |
| 1610                                    | Parks                                  | 0                         | 0                         |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1620                                    | Recreation programs                    | 37,928,896                | 228,910                   |           |             | 56,554,897                | 18,397,091                        | 1,571,726           |                       | 19,968,817                        | 36,586,080                  |
| 1631                                    | Rec. Fac. - Golf Crs, Marina, Ski Hill | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1634                                    | Rec. Fac. - All Other                  | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1640                                    | Libraries                              | 258,053                   | 73,151                    | 107,384   |             | 641,037                   | 417,217                           | 80,013              | 107,384               | 389,846                           | 251,191                     |
| 1645                                    | Museums                                | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1650                                    | Cultural services                      | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1698                                    | Other                                  | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1699                                    | <b>Subtotal</b>                        | 38,186,949                | 302,061                   | 107,384   | 0           | 57,195,934                | 18,814,308                        | 1,651,739           | 107,384               | 20,358,663                        | 36,837,271                  |
| <b>Planning and development</b>         |  |                           |                           |           |             |                           |                                   |                     |                       |                                   |                             |
| 1810                                    | Planning and zoning                    | 1,418,164                 |                           |           |             | 1,462,941                 | 44,777                            | 5,947               |                       | 50,724                            | 1,412,217                   |
| 1820                                    | Commercial and Industrial              | 1,248,709                 |                           |           |             | 1,339,760                 | 91,051                            | 24,940              |                       | 115,991                           | 1,223,769                   |
| 1830                                    | Residential development                | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1840                                    | Agriculture and reforestation          | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1850                                    | Tile drainage/shoreline assistance     | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 1898                                    | Other (Northam)                        | 17,163,349                | 144,696                   |           |             | 29,896,628                | 12,588,583                        | 703,172             |                       | 13,291,755                        | 16,604,873                  |
| 1899                                    | <b>Subtotal</b>                        | 19,830,222                | 144,696                   | 0         | 0           | 32,699,329                | 12,724,411                        | 734,059             | 0                     | 13,458,470                        | 19,240,859                  |
| 1910                                    | Other                                  | 0                         |                           |           |             | 0                         | 0                                 |                     |                       | 0                                 | 0                           |
| 9910                                    | <b>Total Tangible Capital Assets</b>   | 187,231,421               | 8,920,192                 | 2,218,858 | 0           | 325,918,521               | 131,985,766                       | 8,054,257           | 2,054,833             | 137,985,190                       | 187,933,331                 |

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# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

### SEGMENTED BY ASSET CLASS

|                               |  | 2022 Opening<br>Net Book Value<br>(NBV)<br>1<br>\$ | 2022 Closing<br>Net Book Value<br>(NBV)<br>11<br>\$ |
|-------------------------------|--|--|---|
| <b>General Capital Assets</b> |  |  |   |
| 2005                          | Land . . . . .   | 15,347,882   | 15,347,882  |
| 2010                          | Land Improvements . . . . .  | 6,776,954  | 6,950,297   |
| 2020                          | Buildings . . . . .  | 51,785,862   | 49,885,638  |
| 2030                          | Machinery & Equipment . . . . .                                    | 6,959,583  | 6,612,480   |
| 2040                          | Vehicles . . . . .   | 4,841,229  | 4,736,961   |
| 2097                          | Other <input type="text" value="Books and periodicals"/> . . . . . | 194,451  | 193,241   |
| 2098                          | Other <input type="text"/> . . . . .                               | 0  |   |
| 2099                          | <b>Total General Capital Assets</b>                                | 85,905,961   | 83,726,499  |

|                              |                                      | 2022 Opening<br>Net Book Value<br>(NBV)<br>1<br>\$ | 2022 Closing<br>Net Book Value<br>(NBV)<br>11<br>\$ |
|------------------------------|--------------------------------------|--|---|
| <b>Infrastructure Assets</b> |                                      |  |   |
| 2205                         | Land . . . . .                       | 0  |   |
| 2210                         | Land Improvements . . . . .          | 0  |   |
| 2220                         | Buildings . . . . .                  | 0  |   |
| 2230                         | Machinery & Equipment . . . . .      | 0  |   |
| 2240                         | Vehicles . . . . .                   | 0  |   |
| 2250                         | Linear Assets . . . . .              | 101,325,460  | 104,206,832   |
| 2297                         | Other <input type="text"/> . . . . . | 0  |   |
| 2298                         | Other <input type="text"/> . . . . . | 0  |   |
| 2299                         | <b>Total Infrastructure Assets</b>   | 101,325,460  | 104,206,832   |

|      |                                      |             |             |
|------|--------------------------------------|-------------|-------------|
| 9920 | <b>Total Tangible Capital Assets</b> | 187,231,421 | 187,933,331 |
|------|--------------------------------------|-------------|-------------|

|      |                                 |            |            |
|------|---------------------------------|------------|------------|
| 2405 | <b>Construction-in-progress</b> | 13,525,894 | 18,757,255 |
|------|---------------------------------|------------|------------|

|      |   |             |             |
|------|---|-------------|-------------|
| 9921 | <b>Total Tangible Capital Assets and Construction-in-progress</b> | 200,757,315 | 206,690,586 |
|------|---|-------------|-------------|

**FIR2022: Cobourg T**

**Schedule 51**

Asmt Code: 1421

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

MAH Code: 61403

for the year ended December 31, 2022

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

|             |   | COST                 |                      |                         |                      |
|-------------|---|----------------------|----------------------|-------------------------|----------------------|
|             |   | 2022 Opening Balance | Expenditures in 2022 | Less Assets Capitalized | 2022 Closing Balance |
|             |   | 1                    | 2                    | 3                       | 4                    |
|             |   | \$                   | \$                   | \$                      | \$                   |
| <b>0299</b> | <b>General government</b>                       | 3,263                | 172,195              | 78,598                  | 96,860               |
|             | <b>Protection services</b>                      |                      |                      |                         |                      |
| 0410        | Fire  | 21,747               | 397,147              |                         | 418,894              |
| 0420        | Police  | 12,418               | 671,587              | 613,664                 | 70,341               |
| 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>34,165</b>        | <b>1,068,734</b>     | <b>613,664</b>          | <b>489,235</b>       |
|             | <b>Transportation services</b>                  |                      |                      |                         |                      |
| 0611        | Roads - Paved                                   | 10,527,196           | 5,270,664            | 3,676,961               | 12,120,899           |
| 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>10,527,196</b>    | <b>5,270,664</b>     | <b>3,676,961</b>        | <b>12,120,899</b>    |
|             | <b>Environmental services</b>                   |                      |                      |                         |                      |
| 0811        | Wastewater collection/conveyance                | 0                    |                      |                         | 0                    |
| 0812        | Wastewater treatment & disposal                 | 1,106,275            | 2,769,303            | 514,830                 | 3,360,748            |
| 0821        | Urban storm sewer system                        | 0                    |                      |                         | 0                    |
| 0822        | Rural storm sewer system                        | 0                    |                      |                         | 0                    |
| 0831        | Water treatment                                 | 1,464,542            | 458,573              |                         | 1,923,115            |
| 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>2,570,817</b>     | <b>3,227,876</b>     | <b>514,830</b>          | <b>5,283,863</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                           | 390,453              | 604,854              | 228,909                 | 766,398              |
| 1640        | Libraries                                       | 0                    |                      |                         | 0                    |
| 1645        | Museums   | 0                    |                      |                         | 0                    |
| 1650        | Cultural services                               | 0                    |                      |                         | 0                    |
| 1698        | Other   | 0                    |                      |                         | 0                    |
| <b>1699</b> | <b>Subtotal</b>                                 | <b>390,453</b>       | <b>604,854</b>       | <b>228,909</b>          | <b>766,398</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>13,525,894</b>    | <b>10,344,323</b>    | <b>5,112,962</b>        | <b>18,757,255</b>    |

**FIR2022: Cobourg T** **Schedule 53**  
**Asmt Code: 1421** **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**MAH Code: 61403** **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
for the year ended December 31, 2022

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

|             |  | 1                 |
|-------------|--|-------------------|
|             |  | \$                |
| 1010        | Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .                          | 9,778,165         |
| 1020        | Acquisition of tangible capital assets . . . . .                             | -7,926,342        |
| 1030        | Amortization of tangible capital assets (SLC 51 9910 08) . . . . .           | 8,054,257         |
| 1031        | Contributed (Donated) tangible capital assets . . . . .                      | -993,849          |
| 1032        | Change in construction-in-progress . . . . .                                 | -5,231,361        |
| 1040        | (Gain)/Loss on sale of tangible capital assets . . . . .                     | 121,084           |
| 1050        | Proceeds on sale of tangible capital assets . . . . .                        | 42,940            |
| 1060        | Write-downs of tangible capital assets . . . . .                             |                   |
| 1070        | Other disposal of other assets   | -1,842,515        |
| 1071        | Other  |                   |
| <b>1099</b> | <b>Subtotal</b>  | <b>-7,775,786</b> |
| 1210        | Change in supplies inventories . . . . .                                     |                   |
| 1220        | Change in prepaid expenses . . . . .   |                   |
| 1230        | Other  |                   |
| <b>1299</b> | <b>Subtotal</b>  | <b>0</b>          |
| 1410        | (Increase)/decrease in net financial assets/net debt . . . . .               | 2,002,379         |
| 1420        | Net financial assets (net debt), beginning of year . . . . .                 | 13,016,278        |
| <b>1422</b> | <b>Prior period adjustment . . . . .</b>                                     |                   |
| <b>1423</b> | <b>Restated Net Financial Assets (Net Debt), beginning of year . . . . .</b> | <b>13,016,278</b> |
| 1421        | Other comprehensive income (loss) . . . . .                                  |                   |
| <b>9910</b> | <b>Net financial assets (net debt), end of year . . . . .</b>                | <b>15,018,657</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  |                   |
| 0298                                    | Other  |                   |
| <b>0299</b>                             | <b>Subtotal</b>  | <b>0</b>          |
| <b>Financing from Dedicated Revenue</b> |  |                   |
| 0405                                    | Municipal Property Tax by Levy . . . . .   |                   |
| 0406                                    | Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03) . . . . .                   | 5,503,906         |
| 0410                                    | Municipal User Fees & Service Charges . . . . .  |                   |
| 0415                                    | Development Charges (SLC 61 0299 08) . . . . .   | 601,282           |
| 0416                                    | Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .                            | 0                 |
| <b>0417</b>                             | <b>Community Benefit Charges (SLC 60 1036 01) . . . . .</b>                              | <b>0</b>          |
| 0419                                    | Donations . . . . .  |                   |
| 0420                                    | Other  |                   |
| 0446                                    | Proceeds from the sale of Tangible Capital Assets, etc . . . . .                         |                   |
| 0447                                    | Investment income . . . . .  |                   |
| 0448                                    | Prepaid special charges . . . . .  |                   |
| 0495                                    | Other  |                   |
| 0496                                    | Other  |                   |
| 0497                                    | Other  |                   |
| 0498                                    | Other  |                   |
| <b>0501</b>                             | <b>Subtotal</b>  | <b>6,105,188</b>  |
| <b>Government Transfers</b>             |  |                   |
| 0425                                    | Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .    | 0                 |
| 0430                                    | Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . . | 2,310,524         |
| 0435                                    | Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .                          | 0                 |
| 0440                                    | Canada Community -Building Fund - AMO (SLC 10 4099 01) . . . . .                         | 1,015,654         |
| 0445                                    | Provincial Gas Tax (SLC 10 4019 01) . . . . .  | 0                 |
| <b>0502</b>                             | <b>Subtotal</b>  | <b>3,326,178</b>  |
| <b>0499</b>                             | <b>Subtotal</b>  | <b>9,431,366</b>  |
| 0610                                    | Contributed (Donated) tangible capital assets . . . . .                                  | 993,849           |
| <b>9920</b>                             | <b>Total Capital Financing</b>   | <b>10,425,215</b> |
| <b>0810</b>                             | <b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>             | <b>-3,726,337</b> |

2022.01

# FIR2022: Cobourg T

# Schedule 54

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2022

\* 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

|                               |   | 2022<br>Actual<br>1<br>\$ |
|-------------------------------|---|---------------------------|
| <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>                  |

|  |   | 2022<br>Actual<br>1<br>\$ |
|--|---|---------------------------|
| <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<br>\$  |
|--------------|---|----------|
| <b>Cash:</b> |   |          |
| 1501         | Unrestricted . . . . .                        |          |
| 1502         | Restricted . . . . .                          |          |
| 1503         | Unallocated . . . . .                         |          |
| <b>9950</b>  | <b>Cash and cash equivalents, end of year</b> | <b>0</b> |



# FIR2022: Cobourg T

# Schedule 54

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2022

\* 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

|                               |   | 2022<br>Actual<br>1<br>\$ |
|-------------------------------|---|---------------------------|
| <b>Operating Transactions</b> |   |                           |
| 2010                          | Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .           | 9,778,165                 |
| 2020                          | Non-cash items including amortization . . . . .               | 7,060,408                 |
| 2021                          | Contributed (Donated) tangible capital assets . . . . .       | 993,849                   |
| 2022                          | Change in non-cash assets and liabilities . . . . .           | 2,124,740                 |
| 2030                          | Prepaid expenses . . . . .                                    |                           |
| 2040                          | Change in deferred revenue . . . . .                          | 103,602                   |
| 2096                          | Other <input type="text"/> . . . . .                          |                           |
| 2097                          | Other <input type="text"/> . . . . .                          |                           |
| 2098                          | Other <input type="text"/> . . . . .                          |                           |
| 2099                          | <b>Cash provided by operating transactions</b>                | <b>20,060,764</b>         |
| <b>Capital Transactions</b>   |   |                           |
| 0610                          | Proceeds on sale of tangible capital assets . . . . .         | 42,940                    |
| 0620                          | Cash used to acquire tangible capital assets . . . . .        | -8,920,191                |
| 0630                          | Change in construction-in-progress . . . . .                  | -5,231,361                |
| 0698                          | Other <input type="text"/> . . . . .                          |                           |
| 0699                          | <b>Cash applied to capital transactions</b>                   | <b>-14,108,612</b>        |
| <b>Investing Transactions</b> |   |                           |
| 0810                          | Proceeds from portfolio investments . . . . .                 |                           |
| 0820                          | Portfolio investments . . . . .                               | -5,777,512                |
| 0898                          | Other <input type="text"/> . . . . .                          |                           |
| 0899                          | <b>Cash provided by / (applied to) investing transactions</b> | <b>-5,777,512</b>         |
| <b>Financing Transactions</b> |   |                           |
| 1010                          | Proceeds from long term debt issues . . . . .                 |                           |
| 1020                          | Principal long term debt repayment . . . . .                  | -1,488,549                |
| 1030                          | Temporary loans . . . . .                                     |                           |
| 1031                          | Repayment of temporary loans . . . . .                        |                           |
| 1096                          | Other <input type="text"/> promissory note . . . . .          | -45,000                   |
| 1097                          | Other <input type="text"/> . . . . .                          |                           |
| 1098                          | Other <input type="text"/> . . . . .                          |                           |
| 1099                          | <b>Cash applied to financing transactions</b>                 | <b>-1,533,549</b>         |
| 1210                          | Increase in cash and cash equivalents . . . . .               | -1,358,909                |
| 1220                          | Cash and cash equivalents, beginning of year . . . . .        | 11,991,311                |
| 9920                          | Cash and cash equivalents, end of year . . . . .              | 10,632,402                |

|  |   | 2022<br>Actual<br>1<br>\$ |
|--|---|---------------------------|
| <b>Cash and cash equivalents represented by:</b> |   |                           |
| 1401   | Cash . . . . .                                | 10,632,402                |
| 1402   | Temporary borrowings . . . . .                |                           |
| 1403   | Short term investments . . . . .              |                           |
| 1404   | Other <input type="text"/> . . . . .          |                           |
| 9940   | <b>Cash and cash equivalents, end of year</b> | <b>10,632,402</b>         |

|              |   | 1<br>\$           |
|--------------|---|-------------------|
| <b>Cash:</b> |   |                   |
| 1501         | Unrestricted . . . . .                        | 10,632,402        |
| 1502         | Restricted . . . . .                          |                   |
| 1503         | Unallocated . . . . .                         |                   |
| 9950         | <b>Cash and cash equivalents, end of year</b> | <b>10,632,402</b> |

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

|  | Obligatory Res. Funds,<br>Deferred Rev. | Discretionary Res. Funds | Reserves   |  |
|--|---|--------------------------|------------|--|
|  | 1                                       | 2                        | 3          |  |
|  | \$                                      | \$                       | \$         |  |
| 0299 Balance, beginning of year . . . . .  | 11,888,155                              | 0                        | 11,777,371 |  |
| 0312 Contribution from Operations: . . . . .   |   |                          | 6,778,410  |  |
| Development Charges Act  |   |                          |            |  |
| 0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03) . . . . .   | 2,046,595                               |                          |            |  |
| 0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18) . . . . .   | 0                                       |                          |            |  |
| 0699 Subtotal Development Charges Act  | 2,046,595                               |                          |            |  |
| 0810 Lot levies . . . . .  |   |                          |            |  |
| 0820 Subdivider contributions . . . . .  | 149,568                                 |                          |            |  |
| 0830 Recreational land (the Planning Act) . . . . .  |   |                          |            |  |
| 0834 Community Benefit Charges . . . . .   |   |                          |            |  |
| 0841 Investment Income . . . . .   | 278,059                                 |                          | 67,726     |  |
| 0842 Interest earned on Development Charges Receivable (SLC 61 0299 18) . . . . .  | 0                                       |                          |            |  |
| 0860 Gasoline Tax - Province . . . . .   | 216,330                                 |                          |            |  |
| 0861 Building Code Act, 1992 . . . . .   | 10,000                                  |                          |            |  |
| 0862 Canada Community - Building Fund (Federal Gas Tax) . . . . .  | 616,543                                 |                          |            |  |
| 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>OCIF</td></tr></table> . . . . . | OCIF                                    | 1,395,417                |            |  |
| OCIF   |   |                          |            |  |
| 0896 Other . . . . .   |   |                          |            |  |
| 0897 Other . . . . .   |   |                          |            |  |
| 0898 Other . . . . .   |   |                          |            |  |
| 9940 TOTAL Revenues & Surplus  | 4,712,512                               | 0                        | 6,846,136  |  |
| Less: Utilization of reserve funds and reserves (transfers)  |   |                          |            |  |
| 1012 For acquisition of tangible capital asset . . . . .   | 1,960,192                               |                          | 5,503,906  |  |
| 1015 For current operations . . . . .  | 337,940                                 |                          | 1,507,346  |  |
| 1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08) . . . . .                             | 601,282                                 |                          |            |  |
| 1026 Development Charges earned to operations (SLC 61 0299 07) . . . . .   | 558,511                                 |                          |            |  |
| 1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23) . . . . .  | 0                                       |                          |            |  |
| 1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .                             |   |                          |            |  |
| 1035 Recreational land (the Planning Act) earned to operations . . . . .   |   |                          |            |  |
| 1036 Community Benefit Charges . . . . .   |   |                          |            |  |
| 1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations) . . . . .   | 203,000                                 |                          |            |  |
| 1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .  |   |                          |            |  |
| 1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) . . . . .                                  | 1,015,654                               |                          |            |  |
| 1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building) . . . . .                              |   |                          |            |  |
| 1070 Inter - Reserve Fund / Reserves Transfer . . . . .  |   |                          |            |  |
| 0910 Less: Utilization (deferred revenue recognized) . . . . .   | 4,676,579                               | 0                        | 7,011,252  |  |
| 2099 Balance, end of year . . . . .  | 11,924,088                              | 0                        | 11,612,255 |  |

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

Totals in line 2099 are analysed as follows:

|      |   |  |
|------|---|--|
| 5010 | Working funds . . . . .                               |  |
| 5020 | Contingencies . . . . .                               |  |
|      | Asset Replacement funds for: Sewer & Water            |  |
| 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 . . . . .                                    |  |
| 5210 | Protection services . . . . .                                   |  |
|      | Transportation services:  |  |
| 5215 | Roadways . . . . .  |  |
| 5216 | Winter Control . . . . .  |  |
| 5220 | Transit . . . . .   |  |
| 5221 | Parking . . . . .   |  |
| 5222 | Street lighting . . . . .                                       |  |
| 5223 | Air transportation . . . . .                                    |  |
|      | Environmental services:   |  |
| 5225 | Wastewater system . . . . .                                     |  |
| 5230 | Storm water system . . . . .                                    |  |
| 5235 | Waterworks system . . . . .                                     |  |
| 5240 | Solid waste collection . . . . .                                |  |
| 5245 | Solid waste disposal . . . . .                                  |  |
| 5246 | Waste diversion . . . . .                                       |  |
| 5250 | Health services . . . . .                                       |  |
| 5255 | Social and family services . . . . .                            |  |
| 5260 | Social housing . . . . .  |  |
|      | Recreation and cultural services:                               |  |
| 5265 | Parks . . . . .   |  |
| 5266 | Recreation programs . . . . .                                   |  |
| 5271 | Recreation facilities - Golf Course, Marina, Ski Hill . . . . . |  |
| 5274 | Recreation facilities - All Other . . . . .                     |  |
| 5275 | Libraries . . . . .   |  |
| 5276 | Museums . . . . .   |  |
| 5277 | Cultural services . . . . .                                     |  |
| 5280 | Planning and development . . . . .                              |  |
| 5290 | Other <input type="text"/> . . . . .                            |  |

| Obligatory Res. Funds,<br>Deferred Rev. | Discretionary Res. Funds | Reserves  |
|---|--------------------------|-----------|
| 1                                       | 2                        | 3         |
| \$                                      | \$                       | \$        |
|   |                          | 424,644   |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          | 1,820,271 |
|   |                          | 3,745,338 |
|   |                          |           |
|   |                          | 1,114,656 |
|   |                          |           |
|   |                          |           |
|   |                          | 474,430   |
|   |                          |           |
|   |                          |           |
|   |                          | 1,422,754 |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          | 4,207     |
|   |                          |           |
|   |                          | 697,401   |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          |           |
|   |                          | 594,587   |
|   |                          | 200,212   |
|   |                          |           |
|   |                          |           |
|   |                          | 1,113,755 |
|   |                          |           |

**Obligatory Deferred Revenue:**

|      |   |  |
|------|---|--|
| 5635 | Development Charges (SLC 61 0299 14) . . . . .                                      |  |
| 5636 | Development Charge Installments Receivable (Uncollected) (SLC 61 0299 13) . . . . . |  |
| 5640 | Subdivider contributions . . . . .  |  |
| 5650 | Recreational land (the Planning Act) . . . . .                                      |  |
| 5655 | Community Benefit Charges . . . . .   |  |
| 5661 | Building Code Act, 1992 . . . . .   |  |
| 5690 | Gasoline Tax - Province . . . . .   |  |
| 5691 | Canada Community-Building Fund (Federal GasTax) . . . . .                           |  |
| 5693 | Building Canada Fund (BCF) . . . . .  |  |
| 5695 | Other <input type="text"/> OCIF . . . . .   |  |
| 5696 | Other <input type="text"/> Transit SRA . . . . .                                    |  |
| 5697 | Other <input type="text"/> Cannabis . . . . .                                       |  |
| 5698 | Other <input type="text"/> . . . . .  |  |
| 5699 | Other <input type="text"/> . . . . .  |  |
| 9930 |   |  |

|              |            |            |
|--------------|------------|------------|
| 8,154,296    |            |            |
| 0            |            |            |
| 335,566      |            |            |
| 395,434      |            |            |
|              |            |            |
| 1,417,299    |            |            |
| 68,608       |            |            |
| 1,235,112    |            |            |
|              |            |            |
| 193,967      |            |            |
| 96,376       |            |            |
| 27,430       |            |            |
|              |            |            |
|              |            |            |
| <b>TOTAL</b> | 11,924,088 | 0          |
|              |            | 11,612,255 |

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

#### B: Parkland Special Account

Parkland provided in the year

Special Account

- 5801 Commercial / Industrial . . . . .
- 5802 Residential (standard rate) . . . . .
- 5803 Residential (alternative rate) . . . . .
- 5804 Other . . . . .

| Amount of Land | Value of Land |
|----------------|---------------|
| 1              | 2             |
| #              | \$            |
|                |               |
|                |               |
|                |               |

#### C: Community Benefit Charges

In Kind Contributions for the year

Special Account

- 5901 In Kind Contributions (reported in year building permit issued) . . . . .

| Value of In Kind Contributions |
|--------------------------------|
| 1                              |
| \$                             |
|                                |

**FIR2022: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 61  
DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2022

|                                      | Inflows / Revenue                                    |  |  |   |                                    |                                    |                                       |   |  |   | Outflows / Expenditures                  |  |                     |   |                                    |                  | Total Ending Development Charges Balance at December 31 | Development Charge Installments Receivable and Interest Collectible | Development Charges Net of Development Charge Installments Receivable | Commitments for Capital Projects Approved as of December 31 | Balance Net of Development Charge Installments Receivable and Capital Commitments |
|--------------------------------------|--|--|--|---|------------------------------------|------------------------------------|---------------------------------------|---|--|---|--|--|---------------------|---|------------------------------------|------------------|---|---|---|---|---|
|                                      | Development Charges Receivable                       |  |  |   | Development Charges Cash Collected |                                    |                                       |   |  |   | Outflows / Expenditures                  |  |                     |   |                                    |                  |   |   |   |   |   |
|                                      | Total Opening Development Charges Balance, January 1 | New Development Charge Installments Receivable | New Development Charge Interest Receivable | Less: Prior Year Development Charges Installment Receivables and Interest Collected during the year | Net Development Charges Receivable | Development Charges Cash Collected | Interest and Investment Income Earned | Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest | Net Development Charges Cash Collected | Total Development Charges Inflows: Receivables and Cash Collected | To: Consolidated Statement of Operations | To: Tangible Capital Asset Acquisition | Other Disbursements | Monies Borrowed from Development Charges Reserve Fund | Total Development Charges Outflows |                  |   |   |   |   |   |
| 1                                    | 17   | 18   | 19   | 20  | 2                                  | 3                                  | 21                                    | 6   | 22                                     | 7   | 8  | 9                                      | 23                  | 11  | 12                                 | 13               | 14  | 15  | 16  |   |   |
| \$                                   | \$   | \$   | \$   | \$  | \$                                 | \$                                 | \$                                    | \$  | \$                                     | \$  | \$                                       | \$                                     | \$                  | \$  | \$                                 | \$               | \$  | \$  | \$  |   |   |
| <b>Development Charges</b>           |  |  |  |   |                                    |                                    |                                       |   |  |   |  |  |                     |   |                                    |                  |   |   |   |   |   |
| 0205 General Government              | 45,835   |  |  | 0   | 0                                  | 40,808                             | 3,199                                 |   | 44,007                                 | 44,007  | 45,511                                   |  |                     | 45,511  | 44,331                             | 0                | 0   | 44,331  | 44,331  |   |   |
| 0206 Emergency Preparedness          | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0207 Electrical Power Services       | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0210 Fire Protection                 | 757,563  |  |  | 0   | 0                                  | 51,239                             | 17,263                                |   | 68,502                                 | 68,502  | 9,000                                    | 91,782                                 |                     | 100,782   | 725,263                            | 0                | 0   | 725,263   | 725,263   |   |   |
| 0215 Police Protection               | 611,647  |  |  | 0   | 0                                  | 56,332                             | 13,207                                |   | 69,539                                 | 69,539  |  |  |                     | 0   | 681,186                            | 0                | 0   | 681,186   | 681,186   |   |   |
| 0216 Provinces Offences Act Services | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0220 Roads and Structures            | 3,691,599  |  |  | 0   | 0                                  | 913,864                            | 88,011                                |   | 1,001,875                              | 1,001,875   |  | 321,376                                |                     | 321,376   | 4,372,098                          | 0                | 0   | 4,372,098   | 4,372,098   |   |   |
| 0225 Transit                         | 269,588  |  |  | 0   | 0                                  |                                    | 5,432                                 |   | 5,432                                  | 5,432   |  |  |                     | 0   | 275,020                            | 0                | 0   | 275,020   | 275,020   |   |   |
| 0226 Toronto-York Subway Extension   | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0230 Wastewater                      | 2,877,813  |  |  | 0   | 0                                  | 63,249                             | 59,957                                |   | 123,206                                | 123,206   |  |  |                     | 0   | 3,001,019                          | 0                | 0   | 3,001,019   | 3,001,019   |   |   |
| 0235 Stormwater                      | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0240 Water                           | 0  |  |  | 0   | 0                                  | 188,124                            |                                       |   | 188,124                                | 188,124   |  | 188,124                                |                     | 188,124   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0245 Emergency Medical Services      | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0246 Public Health Services          | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0250 Homes for the Aged              | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0255 Daycare                         | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0260 Housing                         | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0265 Parkland Development            | -193,834   |  |  | 0   | 0                                  | 159,750                            |                                       |   | 159,750                                | 159,750   | 276,000                                  |  |                     | 276,000   | -310,084                           | 0                | 0   | -310,084  | -310,084  |   |   |
| 0270 GO Transit                      | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0275 Library                         | -131,423   |  |  | 0   | 0                                  | 105,077                            | 1,858                                 |   | 106,935                                | 106,935   | 108,000                                  |  |                     | 108,000   | -132,488                           | 0                | 0   | -132,488  | -132,488  |   |   |
| 0280 Recreation                      | -855,403   |  |  | 0   | 0                                  | 468,152                            | 5,182                                 |   | 473,334                                | 473,334   | 120,000                                  |  |                     | 120,000   | -502,069                           | 0                | 0   | -502,069  | -502,069  |   |   |
| 0285 Development Studies             | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0286 Parking                         | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0287 Animal Control                  | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0288 Municipal Cemeteries            | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0289 Waste Diversion Services        | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0290 Other                           | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0295 Other                           | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0296 Other                           | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| 0297 Other                           | 0  |  |  | 0   | 0                                  |                                    |                                       |   | 0                                      | 0   |  |  |                     | 0   | 0                                  | 0                | 0   | 0   | 0   | 0   |   |
| <b>0299 TOTAL</b>                    | <b>7,073,385</b>                                     | <b>0</b>                                       | <b>0</b>                                   | <b>0</b>  | <b>0</b>                           | <b>2,046,995</b>                   | <b>194,109</b>                        | <b>0</b>  | <b>2,240,704</b>                       | <b>2,240,704</b>  | <b>558,511</b>                           | <b>601,282</b>                         | <b>0</b>            | <b>0</b>  | <b>1,159,793</b>                   | <b>8,154,296</b> | <b>0</b>  | <b>8,154,296</b>  | <b>0</b>  | <b>8,154,296</b>  |   |



2022.01001

**FIR2022: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**  
for the year ended December 31, 2022

2022.01

**FIR2022: Cobourg T**

**Schedule 70**

Asmt Code: 1421  
MAH Code: 61403

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2022

| Financial Assets                    |  | 1                 |
|-------------------------------------|--|-------------------|
| 0299                                | Cash and cash equivalents  | \$ 10,632,402     |
| <b>Accounts receivable</b>          |  |                   |
| 0410                                | Canada   | 110,905           |
| 0420                                | Ontario  | 717,790           |
| 0430                                | Upper-tier   | 162,332           |
| 0440                                | Other municipalities   |                   |
| 0450                                | School boards  |                   |
| 0490                                | Other receivables  | 6,405,897         |
| 0499                                | <b>Subtotal</b>  | <b>7,416,924</b>  |
| <b>Taxes receivable</b>             |  |                   |
| 0610                                | Current year's levies  | -161,116          |
| 0620                                | Previous year's levies   | 349,222           |
| 0630                                | Prior year's levies  | 1,554,112         |
| 0640                                | Penalties and interest   | 390,160           |
| 0690                                | LESS: Allowance for uncollectables                                 | 57,000            |
| 0699                                | <b>Subtotal</b>  | <b>2,075,378</b>  |
| <b>Investments *</b>                |  |                   |
| 0805                                | Canada   |                   |
| 0810                                | Ontario  |                   |
| 0815                                | Municipal  |                   |
| 0820                                | Government business enterprises                                    | 14,141,372        |
| 0828                                | Other <input type="text" value="GIC-NEW AMHERST"/>                 | 9,656,003         |
| 0829                                | <b>Subtotal</b>  | <b>23,797,375</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"/>   |                   |
| 0845                                | <b>Subtotal</b>  | <b>0</b>          |
| <b>Other financial assets</b>       |  |                   |
| 0830                                | Inventories held for resale  | 630,551           |
| 0831                                | Land held for resale   |                   |
| 0835                                | Notes receivable   | 28,931            |
| 0840                                | Mortgages receivable   |                   |
| 0850                                | Deferred taxes receivable  |                   |
| 0852                                | <b>Development Charge Installments Receivable (SLC 60 5636 01)</b> | <b>0</b>          |
| 0890                                | Other <input type="text" value="Note Receivable"/>                 | 7,000,000         |
| 0891                                | <b>Other</b> <input type="text"/>                                  |                   |
| 0898                                | <b>Subtotal</b>  | <b>7,659,482</b>  |
| 9930                                | <b>TOTAL Financial Assets</b>                                      | <b>51,581,561</b> |
| 8010                                | * Market value of Investments included in Line 0829                | 9,656,003         |



2022.01

**FIR2022: Cobourg T**

**Schedule 70**

Asmt Code: 1421  
MAH Code: 61403

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2022

| Liabilities  |  | 1          |
|--|--|------------|
| <b>Temporary loans</b>                             |  | \$         |
| 2010   | Operating purposes   |            |
| Tangible Capital Assets:                           |  |            |
| 2020   | Canada   |            |
| 2030   | Ontario  |            |
| 2040   | Other  |            |
| <b>2099</b>  | <b>Subtotal</b>  | 0          |
| <b>Accounts Payable</b>                            |  |            |
| 2210   | Canada   | 135,012    |
| 2220   | Ontario  | 31,943     |
| 2230   | Upper-tier   |            |
| 2240   | Other municipalities   |            |
| 2250   | School boards  |            |
| 2260   | Interest on debt   |            |
| 2270   | Trade accounts payable   | 15,903,753 |
| 2290   | Other  |            |
| <b>2299</b>  | <b>Subtotal</b>  | 16,070,708 |
| 2301   | Estimated Tax Liabilities (PS3510)   |            |
| <b>Deferred revenue</b>                            |  |            |
| 2410   | Obligatory reserve funds (SLC 60 2099 01)  | 11,924,088 |
| 2490   | Other  | 279,661    |
| <b>2499</b>  | <b>Subtotal</b>  | 12,203,749 |
| <b>Long term liabilities</b>                       |  |            |
| 2610   | Debt issued  | 3,710,331  |
| 2620   | Debt payable to others   |            |
| 2630   | Lease purchase agreements (Tangible capital leases)                                    |            |
| 2640   | Other <input type="text" value="Promissory Note"/>                                     | 315,000    |
| 2650   | Other  |            |
| 2660   | LESS: Debt issued on behalf of Government Business Enterprise                          |            |
| <b>2699</b>  | <b>Subtotal</b>  | 4,025,331  |
| <b>Solid Waste Management Facility Liabilities</b> |  |            |
| 2799   | Solid waste landfill closure and post-closure  |            |
| <b>Post employment benefits</b>                    |  |            |
| 2810   | Accumulated sick leave   | 3,128,412  |
| 2820   | Accrued vacation pay   | 1,134,704  |
| 2830   | Accrued pensions payable   |            |
| 2840   | Accrued Workplace Safety and Insurance Board claims (WSIB)                             |            |
| 2898   | Other  |            |
| <b>2899</b>  | <b>Subtotal post employment benefits</b>   | 4,263,116  |
| <b>Liability for contaminated sites</b>            |  |            |
| 2910   | Remediation costs of contaminated sites  |            |
| <b>9940</b>  | <b>TOTAL Liabilities</b>   | 36,562,904 |
| <b>9945</b>  | <b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b> | 15,018,657 |

| Non-Financial Assets |  | 1           |
|----------------------|--|-------------|
|                      |  | \$          |
| 6210                 | Tangible Capital Assets (SLC 51 9921 11)   | 206,690,586 |
| 6250                 | Inventories of Supplies                    | 180,282     |
| 6260                 | Prepaid Expenses                           | 3,415,468   |
| <b>6261</b>          | <b>Intangible Assets</b>                   |             |
| <b>6262</b>          | <b>Other</b>                               |             |
| <b>6299</b>          | <b>Total Non-Financial Assets</b>          | 210,286,336 |
| <b>9970</b>          | <b>Total Accumulated Surplus/(Deficit)</b> | 225,304,993 |

| Analysis of the Accumulated Surplus/(Deficit) |  | 1           |
|---|--|-------------|
|   |  | \$          |
| 6410  | Equity in Tangible Capital Assets  | 202,980,255 |
| <b>6411</b>                                   | <b>Investment in Intangible Assets</b>   |             |
| <b>6412</b>                                   | <b>Other</b> <input type="text" value="Note Receivable from Town of Cobourg Holdings Inc."/> | 7,000,000   |
| 6420  | Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)                                 | 11,612,255  |
| 6430  | General Surplus/ (Deficit)   | -1,261,064  |
| 6431  | Unexpended capital financing   | -9,975,260  |
| <b>Local boards</b>                           |  |             |
| 5030  | Transit operations   |             |
| 5035  | Water operations   | 3,864,029   |
| 5040  | Wastewater operations  |             |
| 5041  | Solid waste operations   |             |
| 5045  | Libraries  | 165,908     |
| 5050  | Cemeteries   |             |
| 5055  | Recreation, community centres and arenas   |             |
| 5060  | Business Improvement Area  | 220,910     |
| 5076  | Other  |             |
| 5077  | Other  |             |
| 5078  | Other  |             |
| 5079  | Other  |             |
| <b>5098</b>                                   | <b>Total Local Boards</b>  | 4,250,847   |
| 5080  | Equity in Government Business Enterprises (SLC 10 6090 01)                                   | 14,141,372  |
| 6601  | Unfunded Employee Benefits   | -3,128,412  |
| 6602  | Unfunded Landfill closure costs  |             |
| 6603  | Unfunded Remediation costs of contaminated sites   |             |
| 6610  | Other  |             |
| 6620  | Other <input type="text" value="Promissory Note"/>   | -315,000    |
| 6630  | Other  |             |
| 6640  | Other  |             |
| <b>6699</b>                                   | <b>Total Other</b>   | -3,443,412  |
| <b>9971</b>                                   | <b>Total Accumulated Surplus/(Deficit)</b>   | 225,304,993 |

2022.01001

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2022

### Continuity of Taxes Receivable

|      |  |            |
|------|--|------------|
|      |  | 9          |
|      |  | \$         |
| 0210 | Taxes receivable, beginning of year . . . . .                            | 2,523,558  |
| 0215 | PLUS: Amounts added to tax bills for collection purposes only . . . . .  |            |
| 0220 | PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .          | 49,052,974 |
| 0225 | PLUS: Current Year Penalties and Interest . . . . .                      | 359,637    |
| 0240 | LESS: Total cash collections (SLC 72 0699 09) . . . . .                  | 49,990,760 |
| 0250 | LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .       | 74,621     |
| 0260 | LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . . | 0          |
| 0280 | PLUS: <input type="text" value="Adjustments"/> . . . . .                 | 204,590    |
| 0290 | Taxes receivable, end of year . . . . .                                  | 2,075,378  |

### Cash Collections

|      |   |            |
|------|---|------------|
|      |   | 9          |
|      |   | \$         |
| 0610 | Current year's tax . . . . .                                      | 48,297,589 |
| 0620 | Previous year's tax . . . . .                                     | 1,120,120  |
| 0630 | Penalties and interest . . . . .                                  | 515,569    |
| 0640 | Amounts added to tax bills for collection purposes only . . . . . |            |
| 0690 | Other <input type="text" value="Other"/> . . . . .                | 57,482     |
| 0699 | <b>TOTAL Cash Collections</b>                                     | 49,990,760 |

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2022

| Tax Adjustments Applied to Taxation |   | SCHOOL BOARDS    |                 |                    |                   |               | TOTAL Education<br>6<br>\$ | Lower-Tier (Single-Tier)<br>7<br>\$ | Upper-Tier<br>8<br>\$ | TOTAL Tax Adjustment<br>9<br>\$ |
|-------------------------------------|---|------------------|-----------------|--------------------|-------------------|---------------|----------------------------|-------------------------------------|-----------------------|---------------------------------|
|                                     |   | English - Public | French - Public | English - Separate | French - Separate | Other         |                            |                                     |                       |                                 |
|                                     |   | 1                | 2               | 3                  | 4                 | 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 353)      | 3,610            | 51              | 1,484              | 68                | 5,213         | 20,959                     | 12,176                              | 38,348                |                                 |
| 1030                                | Cancellation, reduction or refund of taxes (Mun. Act 365)                 |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| 1040                                | ARB decisions, Advisory Notice of Adjustment due to an ARB decision       |                  |                 |                    |                   | 0             | 319                        | 182                                 | 501                   |                                 |
| 1050                                | RFR (Assessment Act 39.1)   | 2,057            | 29              | 845                | 38                | 2,969         | 3,281                      | 1,904                               | 8,154                 |                                 |
| 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)               | 71               | 1               | 29                 | 1                 | 102           | 573                        | 333                                 | 1,008                 |                                 |
| 1080                                | Special Amended Notice (SAN) (Assessment Act)                             |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| 1090                                | Tax Incentive Adjustment (TIA) (Assessment Act)                           | 153              | 2               | 63                 | 3                 | 221           | 1,229                      | 714                                 | 2,164                 |                                 |
| <b>1099</b>                         | <b>Subtotal</b>   | <b>5,891</b>     | <b>83</b>       | <b>2,421</b>       | <b>110</b>        | <b>8,505</b>  | <b>26,361</b>              | <b>15,309</b>                       | <b>50,175</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 353) |                  |                 |                    |                   | 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)                                      | 4,951            | 93              | 2,035              | 70                | 7,149         | 10,347                     | 6,020                               | 23,516                |                                 |
| 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             | 930                        |                                     | 930                   |                                 |
| 2400                                | Change in Assessment (Mun. Act 365.3)                                     |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| 2890                                | Other   |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| 2891                                | Other   |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| 2892                                | Other   |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| 2893                                | Other   |                  |                 |                    |                   | 0             |                            |                                     | 0                     |                                 |
| <b>2899</b>                         | <b>Tax adjustments before allowances</b>                                  | <b>10,842</b>    | <b>176</b>      | <b>4,456</b>       | <b>180</b>        | <b>15,654</b> | <b>37,638</b>              | <b>21,329</b>                       | <b>74,621</b>         |                                 |

| Tax Adjustments Not Applied to Taxation |   | SCHOOL BOARDS    |                 |                    |                   |          | TOTAL Education<br>6<br>\$ | Lower-Tier (Single-Tier)<br>7<br>\$ | Upper-Tier<br>8<br>\$ | TOTAL Tax Adjustment<br>9<br>\$ |
|---|---|------------------|-----------------|--------------------|-------------------|----------|----------------------------|-------------------------------------|-----------------------|---------------------------------|
|   |   | English - Public | French - Public | English - Separate | French - Separate | Other    |                            |                                     |                       |                                 |
|   |   | 1                | 2               | 3                  | 4                 | 5        |                            |                                     |                       |                                 |
|   |   | \$               | \$              | \$                 | \$                | \$       |                            |                                     |                       |                                 |
| 4010                                    | Tax sale, Tax registration accounts                                   |                  |                 |                    |                   |          |                            |                                     | 0                     |                                 |
| 4210                                    | Tax Deferral - Low income seniors and Disabled persons (Mun. Act 353) |                  |                 |                    |                   | 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 |
|------------------------|------------------------------|------------------|-----------------|--------------------|-------------------|-------|-----------------|--------------------------|------------|----------------------|
|                        |                              | English - Public | French - Public | English - Separate | French - Separate | Other | 6               | 7                        | 8          | 9                    |
|                        |                              | \$               | \$              | \$                 | \$                | \$    | \$              | \$                       | \$         | \$                   |
| 6010                   | Recovery of Tax Deferrals    |                  |                 |                    |                   |       | 0               |                          |            | 0                    |
| 7010                   | Entitlement of School Boards | 5,824,920        | 52,450          | 1,325,321          | 41,215            | 0     | 7,243,906       |                          |            |                      |

2022.01

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

## 1. Debt burden of the municipality

|   |  |                  |
|---|--|------------------|
| All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities |  | 1<br>\$          |
| 0210  | To Ontario and agencies . . . . .                                | 2,596,957        |
| 0220  | To Canada and agencies . . . . .                                 |                  |
| 0230  | To Others . . . . .  |                  |
| 0297  | Other <input type="text" value="Promissory Note"/> . . . . .     | 315,000          |
| 0298  | Other <input type="text" value="Waterworks"/> . . . . .          | 1,113,374        |
| <b>0299</b>   | <b>Subtotal</b>  | <b>4,025,331</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>4,025,331</b> |

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

|             |   |                  |
|-------------|---|------------------|
| 1210        | Sinking fund debentures . . . . .                             |                  |
| 1220        | Installment (serial) debentures . . . . .                     | 2,911,956        |
| 1230        | Long term bank loans . . . . .                                | 1,113,375        |
| 1240        | Lease purchase agreements (Tangible capital leases) . . . . . |                  |
| 1250        | Mortgages . . . . .   |                  |
| 1280        | Construction Financing Debentures . . . . .                   |                  |
| 1297        | Other <input type="text"/> . . . . .                          |                  |
| 1298        | Other <input type="text"/> . . . . .                          |                  |
| <b>9920</b> | <b>TOTAL Net Long Term Liabilities of the Municipality</b>    | <b>4,025,331</b> |

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

|                                   |   |                  |
|-----------------------------------|---|------------------|
| 1405                              | General government . . . . .                                    |                  |
| 1410                              | Protection services . . . . .                                   |                  |
| Transportation services:          |   |                  |
| 1415                              | Roadways . . . . .  |                  |
| 1416                              | Winter Control . . . . .  |                  |
| 1420                              | Transit . . . . .   |                  |
| 1421                              | Parking . . . . .   |                  |
| 1422                              | Street Lighting . . . . .                                       | 315,000          |
| 1423                              | Air Transportation . . . . .                                    |                  |
| Environmental services:           |   |                  |
| 1425                              | Wastewater system . . . . .                                     |                  |
| 1430                              | Storm water system . . . . .                                    | 170,381          |
| 1435                              | Waterworks system . . . . .                                     | 1,113,375        |
| 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 . . . . .   | 2,426,575        |
| 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>4,025,331</b> |

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

#### 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, 2022

#### 8. Contingent liabilities

|      |  |
|------|--|
| 2610 | Pending or threatened litigation . . . . .   |
| 2620 | Retroactive wage settlements . . . . .   |
| 2630 | Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . . |
| 2640 | Outstanding loans guaranteed . . . . .   |
| 2698 | Other <input type="text"/> . . . . .   |
| 2699 | <b>TOTAL</b>   |

| Contingent Liabilities<br>4<br>Y or N | Is Value in Column 2<br>Estimated?<br>1<br>Y or N | Value<br>2<br>\$ | Number of Years<br>Payable Over<br>3<br>Years |
|---------------------------------------|---|------------------|---|
| N                                     |   |                  |   |
| N                                     |   |                  |   |
| N                                     |   |                  |   |
| N                                     |   |                  |   |
|                                       |   |                  | 0   |

#### 10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations

|   |  |
|---|--|
| 3012                                    | General Tax Rates . . . . .                  |
| 3014                                    | Other . . . . .                              |
| 3015                                    | Tile Drainage/Shoreline Assistance . . . . . |
| 3020                                    | Recovered from reserve funds . . . . .       |
| Recovered from unconsolidated entities: |  |
| 3030                                    | Electricity . . . . .                        |
| 3040                                    | Gas . . . . .                                |
| 3050                                    | Telephone . . . . .                          |
| 3097                                    | Other <input type="text"/> . . . . .         |
| 3098                                    | Other <input type="text"/> . . . . .         |
| 3099                                    | <b>TOTAL</b>                                 |

| Principal<br>1<br>\$ | Interest<br>2<br>\$ | Total<br>3<br>\$ |
|----------------------|---------------------|------------------|
| 1,488,549            | 148,232             |                  |
|                      |                     |                  |
|                      |                     |                  |
|                      |                     |                  |
|                      |                     |                  |
|                      |                     |                  |
|                      |                     |                  |
|                      |                     |                  |
|                      |                     |                  |
| 1,488,549            | 148,232             |                  |

Line 3099 includes:

|      |  |
|------|--|
| 3110 | Lump sum (balloon) repayments of long term debt . . . . .          |
| 3120 | Provincial Grant funding for repayment of long term debt . . . . . |

#### Analysis of Lease Purchase Agreements (Tangible Capital Leases)

|      |  |
|------|--|
| 3140 | Debt charges for Lease purchase agreements (Tangible capital leases) . . . . . |
|------|--|

|  |  |   |
|--|--|---|
|  |  |   |
|  |  |   |
|  |  |   |
|  |  |   |
|  |  | 0 |

#### 11. Long term debt refinanced

|      |  |
|------|--|
| 3410 | Repayment of Provincial Special Assistance . . . . . |
| 3420 | Other long term debt refinanced . . . . .            |

| Principal<br>1<br>\$ | Interest<br>2<br>\$ |
|----------------------|---------------------|
|                      |                     |
|                      |                     |

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# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

### 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 2023 . . . . .                | 604,823                              | 100,423  |               |          |                         |          |            |          |
| 3220 | Year 2024 . . . . .                | 446,485                              | 87,606   |               |          |                         |          |            |          |
| 3230 | Year 2025 . . . . .                | 458,905                              | 78,318   |               |          |                         |          |            |          |
| 3240 | Year 2026 . . . . .                | 471,713                              | 68,798   |               |          |                         |          |            |          |
| 3250 | Year 2027 . . . . .                | 484,920                              | 59,039   |               |          |                         |          |            |          |
| 3260 | Years 2028 to 2032 . . . . .       | 1,558,485                            | 149,412  |               |          |                         |          |            |          |
| 3270 | Years 2033 onwards . . . . .       |                                      |          |               |          |                         |          |            |          |
| 3280 | Int. to be earned on sink. funds . |                                      |          |               |          |                         |          |            |          |
| 3299 | <b>TOTAL</b>                       | 4,025,331                            | 543,596  | 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.





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# FIR2022: Cobourg T

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## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2022

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

##### Grants

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

##### Loans

- 2210 Loans issued in current year (2022) . . . . .
- 2220 Outstanding Loans as of 2022 . . . . .

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

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

##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2022

- 2610 Year: 2023 . . . . .
- 2620 Year: 2024 . . . . .
- 2630 Year: 2025 . . . . .
- 2640 Year: 2026 . . . . .
- 2650 Year: 2027 . . . . .
- 2660 Years beyond 2027 . . . . .

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

|  |  |
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**FIR2022: Cobourg T**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

**1. Municipal workforce profile**

|  |   | Full-Time Funded<br>Positions<br>1 | Part-Time Funded<br>Positions<br>2 | Seasonal Employees<br>3 |
|--|---|------------------------------------|------------------------------------|-------------------------|
|  |   | #                                  | #                                  | #                       |
| <b>Employees of the Municipality</b>   |   |                                    |                                    |                         |
| 0205                                   | Administration . . . . .  | 31.00                              |                                    |                         |
| 0210                                   | Fire . . . . .  | 19.00                              | 17.00                              | 0.00                    |
| 0211                                   | Uniform . . . . .   | 17.00                              | 17.00                              |                         |
| 0212                                   | Civilian . . . . .  | 2.00                               |                                    |                         |
| 0215                                   | Police . . . . .  | 45.00                              | 39.00                              | 0.00                    |
| 0216                                   | Uniform . . . . .   | 33.00                              |                                    |                         |
| 0217                                   | Civilian . . . . .  | 12.00                              | 39.00                              |                         |
| 0260                                   | Court Security . . . . .  | 1.00                               | 20.00                              | 0.00                    |
| 0261                                   | Uniform . . . . .   |                                    |                                    |                         |
| 0262                                   | Civilian . . . . .  | 1.00                               | 20.00                              |                         |
| 0263                                   | Prisoner Transportation . . . . .   | 0.00                               | 0.00                               | 0.00                    |
| 0264                                   | Uniform . . . . .   |                                    |                                    |                         |
| 0265                                   | Civilian . . . . .  |                                    |                                    |                         |
| 0220                                   | Transit . . . . .   |                                    |                                    |                         |
| 0225                                   | Public Works . . . . .  | 22.00                              |                                    | 8.00                    |
| 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 . . . . .  | 35.00                              | 13.00                              | 20.00                   |
| 0250                                   | Libraries . . . . .   |                                    |                                    |                         |
| 0255                                   | Planning . . . . .  | 10.00                              |                                    |                         |
| 0290                                   | Other . . . . .   | 16.00                              | 7.00                               |                         |
| <b>0298</b>                            | <b>Subtotal</b>   | <b>179.00</b>                      | <b>96.00</b>                       | <b>28.00</b>            |
| 0300                                   | Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . . |                                    |                                    |                         |
| <b>Employees of Joint Local Boards</b> |   |                                    |                                    |                         |
| 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</b>                            | <b>Subtotal</b>   | <b>0.00</b>                        | <b>0.00</b>                        | <b>0.00</b>             |
| <b>0399</b>                            | <b>TOTAL</b>  | <b>179.00</b>                      | <b>96.00</b>                       | <b>28.00</b>            |

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

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

0610 Own sinking funds . . . . .

| Own Municipality<br>1<br>\$ | Other Munic., School<br>Boards<br>2<br>\$ | Provincial<br>3<br>\$ | Federal<br>4<br>\$ |
|-----------------------------|---|-----------------------|--------------------|
|                             |   |                       |                    |

**3. Municipal procurement this year**

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

| Number of Contracts<br>1<br># | Value of Contracts<br>2<br>\$ |
|-------------------------------|-------------------------------|
| 10                            | 10,232,351                    |
| 7                             | 10,097,351                    |

**4. Building permit information**

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

| Number of Building<br>Permits<br>1<br># | Total Value of Building<br>Permits<br>2<br>\$ |
|---|---|
| 132                                     | 217,827,000                                   |
| 15                                      | 193,437                                       |
| 33                                      | 26,327  |
| <b>180</b>                              | <b>218,046,764</b>                            |

**5. Insured value of physical assets**

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

| 1<br>\$            |
|--------------------|
| 227,302,200        |
|                    |
|                    |
|                    |
|                    |
| <b>227,302,200</b> |

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

1510 Losses due to structural fires, averaged over 3 yrs (2020 - 2022) . . . . .

| 1<br>\$ |
|---------|
| 865,106 |

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2022

#### 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<br>1 | S40 Functional Heading<br>3<br>LIST | S40 Line Number<br>2 | Statement of Operations:<br>Expenses<br>4<br>\$ | Comments<br>5 |
|------|------------------------|-------------------------------------|----------------------|---|---------------|
| 1601 |                        |                                     |                      |   |               |
| 1602 |                        |                                     |                      |   |               |
| 1603 |                        |                                     |                      |   |               |
| 1604 |                        |                                     |                      |   |               |
| 1605 |                        |                                     |                      |   |               |
| 1606 |                        |                                     |                      |   |               |
| 1607 |                        |                                     |                      |   |               |
| 1608 |                        |                                     |                      |   |               |
| 1609 |                        |                                     |                      |   |               |
| 1610 |                        |                                     |                      |   |               |

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

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<br><br>1 | Board Description<br><br>3<br>LIST | Board Code<br><br>2 | Proportion of Total Munic. Contributions Consolidated<br><br>4<br>% | Municipality's Share of Total Contributions<br><br>5<br>\$ | Municipality's Share of Total Fee Revenues<br><br>6<br>\$ |
|------|----------------------------------|------------------------------------|---------------------|---|--|---|
| 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 |                                  |                                    |                     |   |  |   |

2022.01001

# FIR2022: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

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

|      | Name of Board or Entity<br><br>1              | Board Description<br><br>3<br>LIST | Board Code<br><br>2 | Proportion of Total Munic. Contributions Consolidated<br><br>4<br>% | Municipality's Share of Total Contributions<br><br>5<br>\$ | Municipality's Share of Total Fee Revenues<br><br>6<br>\$ |
|------|---|------------------------------------|---------------------|---|--|---|
| 0851 | Downtown Business Improvement Area of Cobourg | Business Improvement Area          | 1805                | 100%  |  |   |
| 0852 | Town of Cobourg Public Library Board          | Library Board                      | 1604                | 100%  |  |   |
| 0853 | Town of Cobourg Waterworks                    | Water Board                        | 0802                | 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%  |  |   |

# FIR2022: Cobourg T

Asmt Code: 1421  
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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2022

### 9. Building Permit Information (Performance Measures)

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 . . . . .

| Column 1<br># | Column 2<br># | Column 3<br># | Description<br>4<br>LIST   |
|---------------|---------------|---------------|----------------------------|
|               |               |               | Applicant's Declared Value |

**Total Value of Construction Activity**  
1304 Total Value of Construction Activity for 2022 based on permits issued. . . . .

|             |
|-------------|
| 1<br>\$     |
| 218,046,764 |

**Review of Complete Building Permit Applications:** 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<br>1<br># |
| 7                                       |

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 10 working days

|    |
|----|
| 14 |
|----|

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 15 working days

|    |
|----|
| 19 |
|----|

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .  
Reference : provincial standard is 20 working days

|    |
|----|
| 10 |
|----|

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .  
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 Building Permit Applications**  
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .  
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)** . . . . .  
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .

| Number of Complete Applications<br>1<br># | Number of Incomplete Applications<br>2<br># | Total Number of Complete and Incomplete Applications<br>3<br># |
|---|---|--|
| 147                                       |   | 147  |
| 15  |   | 15   |
| 18  |   | 18   |
| 0   |   | 0  |
| <b>Subtotal</b>                           | <b>0</b>                                    | <b>180</b>   |

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.

### 10. Planning and Development

**Land Use Planning (using building permit information)**  
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 **Subtotal**

| Residential Units within Settlement Areas<br>1<br># | Total Residential Units<br>2<br># | Total Secondary Units<br>3<br># |
|---|-----------------------------------|---------------------------------|
| 41  | 43                                | 2                               |
| 20  | 20                                |                                 |
| 46  | 46                                |                                 |
| 15  | 15                                |                                 |
| <b>Subtotal</b>                                     | <b>124</b>                        | <b>2</b>                        |

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2022. . . . .

|                    |
|--------------------|
| Hectares<br>1<br># |
|                    |

### 11. Transportation Services

1710 Roads : Total Paved Lane Km . . . . .  
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .

|        |
|--------|
| 1<br># |
| 247    |
| 247    |

1722 Has the entire municipal road system been rated? . . . . .  
1725 Indicate the rating system used and the year the rating was conducted . . . . .

| Column 1<br># | Column 2<br># | Column 3<br># | Description<br>4<br>LIST           |
|---------------|---------------|---------------|------------------------------------|
|               |               |               | Y                                  |
|               |               |               | Ontario Good Roads Association PCI |

**FIR2022: Cobourg T**

Asmt Code: 1421

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

|      |   |        |
|------|---|--------|
| 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 . . . . . | 45,585 |
| 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            |
|                                       |                    | #   | #            |
| <b>Rating Of Bridges And Culverts</b> |                    |   |              |
| 1765                                  | Bridges . . . . .  | 14  | 14           |
| 1766                                  | Culverts . . . . . | 21  | 21           |
| 1767                                  | <b>Subtotal</b>    | <b>35</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? . . . . .    |          |          |          | Y           |
| 1769 | Indicate the rating system used and the year the rating was conducted. . . . . |          |          |          | 2020        |

**12. Environmental Services**

|      |  |           |
|------|--|-----------|
|      |  | 1         |
|      |  | #         |
| 1810 | Wastewater Main Backups : Total number of backed up wastewater mains . . . . .                                       |           |
| 1815 | Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .  | 99        |
| 1820 | Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .                                 | 4,805.360 |
| 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) . . . . . | 87        |
| 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 . . . . .   | 2,717.000 |
| 1850 | Water Main Breaks : Number of water main breaks in a year . . . . .  | 0         |
| 1855 | Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .               | 168       |
| 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) . . . . .                              | 13     |
| 1920 | Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned) . . . . .       | 18,395 |
| 1930 | Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned) . . . . . | 120    |

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

|      |   |             |
|------|---|-------------|
|      |   | 1           |
|      |   | \$          |
| 2310 | Fire Services: Other revenue . . . . .                                    | 13,622      |
| 2320 | Paved Roads : Other revenue . . . . .                                     | 42,469      |
| 2330 | Solid Waste Disposal : Other revenue . . . . .                            |             |
| 2340 | Waste Diversion : Other Revenue . . . . .                                 |             |
| 2370 | Assessment on Exempt Properties (Enter data from returned roll) . . . . . | 191,858,360 |



**FIR2022: Cobourg T** **Schedule 81**  
**Asmt Code: 1421** **ANNUAL DEBT REPAYMENT LIMIT**  
**MAH Code: 61403** based on the information reported for the year ended December 31, 2022

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2024**  
**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

| DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT |  | 1                |
|--|--|------------------|
| Debt Charges for the Current Year            |  | \$               |
| 0210   | Principal (SLC 74 3099 01) . . . . .   | 1,488,549        |
| 0220   | Interest (SLC 74 3099 02) . . . . .  | 148,232          |
| 0299   | <b>Subtotal</b>  | <b>1,636,781</b> |
| 0610   | Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . . | 0                |
| <b>9910</b>                                  | <b>Total Debt Charges</b>  | <b>1,636,781</b> |

| Excluded Debt Charges |  | 1                |
|-----------------------|--|------------------|
|                       |  | \$               |
| 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>         |
| <b>9920</b>           | <b>Net Debt Charges</b>  | <b>1,636,781</b> |

|                                 |  | 1                 |
|---------------------------------|--|-------------------|
|                                 |  | \$                |
| 1610                            | Total Revenues (SLC 10 9910 01) . . . . .  | 64,742,642        |
| <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 + SLC10 0815 01) . . . . .   | 3,223,073         |
| 2220                            | Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .  | 24,051            |
| 2225                            | Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .  | 203,000           |
| 2226                            | Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .  | 1,015,654         |
| 2230                            | Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .   | 1,083,639         |
| 2240                            | Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .  | -121,084          |
| 2250                            | Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .   | 1,159,793         |
| 2251                            | Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .  | 0                 |
| <b>2256</b>                     | <b>Deferred revenue earned (Community Benefits) (SLC 10 1815 01) . . . . .</b>   | <b>0</b>          |
| 2252                            | Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .   | 993,849           |
| 2254                            | Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .  | 1,041,067         |
| 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) . . . . . | 778,271           |
| 2299                            | <b>Subtotal</b>  | <b>9,401,313</b>  |
| 2410                            | Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .   | 0                 |
| <b>2610</b>                     | <b>Net Revenues</b>  | <b>55,341,329</b> |
| <b>2620</b>                     | <b>25% of Net Revenues</b>   | <b>13,835,332</b> |
| <b>9930</b>                     | <b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>  | <b>12,198,551</b> |

**For Illustration Purposes Only**

|   |   |   |   |
|---|---|---|---|
| Annual Interest Rate                                    | @ | Term  | years =   |
| <input style="width: 80px; height: 20px;" type="text"/> | @ | <input style="width: 80px; height: 20px;" type="text"/> | <input style="width: 80px; height: 20px;" type="text"/> |

2022.01

# FIR2022: Cobourg T

# Schedule 83

Asmt Code: 1421

## NOTES

MAH Code: 61403

for the year ended December 31, 2022

### 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 :**