

2023 FINANCIAL INFORMATION RETURN

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

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

DECLARATION OF THE MUNICIPAL TREASURER

Version: **2023.01001**

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

Schedule	Title
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
12	GRANTS, USER FEES AND SERVICE CHARGES
20	TAXATION INFORMATION
22	MUNICIPAL AND SCHOOL BOARD TAXATION
24	PAYMENTS-IN-LIEU OF TAXATION
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY
28	UPPER-TIER ENTITLEMENTS (UPPER TIERS ONLY)
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
42	ADDITIONAL INFORMATION
51	INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS
61	DEVELOPMENT CHARGES RESERVE FUNDS
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION
71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW
72	CONTINUITY OF TAXES RECEIVABLE (SINGLE / LOWER-TIERS ONLY)
74	LONG TERM LIABILITIES, COMMITMENTS AND ASSET RETIREMENT OBLIGATIONS LIABILITIES
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
80	STATISTICAL INFORMATION
81	ANNUAL DEBT REPAYMENT LIMIT
83	NOTES

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

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

0020	Name	Adam Giddings
0022	Telephone	905-372-8944
0028	Email **(Required)	agiddings@cobourg.ca
0030	Website address of Municipality	https://www.cobourg.ca/en/index.aspx
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	6/30/2025

Signature of Municipal Treasurer

Signature	Date
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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 Program Support.	

Municipal Data

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	9,213 Stats Can
0041	Population	19,830 Stats Can
0042	Youth Population	2,450 Stats Can

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Schedule 10**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2023

Continuity of Accumulated Surplus (Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	64,862,639
2020	LESS: Total Expenses (SLC 40 9910 11)	59,490,658
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	5,371,981
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	225,304,993
2061	Prior Period Adjustments	
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	225,304,993
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	230,676,974

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, Beginning of the Year	21,141,372
6020	PLUS: Net Income for Government Business Enterprise for Year	-400,000
6060	PLUS: OCI	287,380
6065	LESS: Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	21,028,752

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit Operating Expenses	340,916
4019	Provincial Gas Tax for Transit Capital Expenses	
4020	Provincial Gas Tax Recognized in the Year	340,916

Total of Line 0899 Includes:		1
Canada Community - Building Fund - (Federal Gas Tax)		\$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	72,751
4299	Canada Community - Building Fund Recognized in the Year	72,751

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2023

	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 \$
0299 General Government	-4,217			133,445			
Protection Services							
0410 Fire				-1,505	111,154		
0420 Police	824,106			5,879,720			
0421 Court Security			727,304				
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control							
0445 Building Permit and Inspection Services	8,156						
0450 Emergency Measures							
0460 Provincial Offences Act (POA)							
0498 Other <input type="text"/>							
0499 Subtotal	832,262	0	727,304	5,878,215	111,154	0	0
Transportation Services							
0611 Roads - Paved				24,463			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				29,045			
0621 Winter Control - Except Sidewalks, Parking Lots				5,091			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional				100,097			
0632 Transit - Accessible							
0640 Parking				843,294			
0650 Street Lighting							
0660 Air Transportation							
0698 Other <input type="text"/>							
0699 Subtotal	0	0	0	1,001,990	0	0	0
Environmental Services							
0811 Wastewater Collection / Conveyance				6,022,958			
0812 Wastewater Treatment & Disposal				1,032,520			
0821 Urban Storm Sewer System					554,640		
0822 Rural Storm Sewer System							
0831 Water Treatment							
0832 Water Distribution / Transmission				6,260,414			
0840 Solid Waste Collection							
0850 Solid Waste Disposal							
0860 Waste Diversion							
0898 Other <input type="text"/>							
0899 Subtotal	0	0	0	13,315,892	554,640	0	0
Health Services							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries							
1098 Other <input type="text"/>							
1099 Subtotal	0	0	0	0	0	0	0
Social and Family Services							
1210 General Assistance							
1220 Assistance to Seniors							
1230 Child Care and Early Years Learning							
1298 Other <input type="text"/>							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit / Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other <input type="text"/>							
1498 Other <input type="text"/>							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and Cultural Services							
1610 Parks		5,000		92,788			
1620 Recreation Programs	77,204	6,505					
1631 Recreation Facilities - Golf Course, Marina, Ski Hill		4,340		901,210			
1634 Recreation Facilities - All Other		2,170		2,058,500			
1640 Libraries	27,939		422,864	28,868			
1645 Museums							
1650 Cultural Services				9,400			
1698 Other <input type="text"/>							
1699 Subtotal	105,143	18,015	422,864	3,090,766	0	0	0
Planning and Development							
1810 Planning and Zoning				171,788			
1820 Commercial and Industrial				10,061			
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other <input type="text"/>							
1899 Subtotal	0	0	0	181,849	0	0	0
1910 Other <input type="text"/>							
9910 TOTAL	933,188	18,015	1,150,168	23,602,157	665,794	0	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2023

General Information

1. Optional Property Classes in Effect

0202	N	New Multi-Residential
0205	G	Parking Lot (Includes CJ, CR, CX, CY, CZ)
0210	D	Office Building
0215	S	Shopping Centre
0220	L	Large Industrial
0225	Other	

2
Y or N
Y
N
N
N
N
N

2. Capping Parameters and Results

0320	M	Multi-Residential
0330	C	Commercial
0340	I	Industrial

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 Y or N	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
Y										
Y										
Y										

3. Graduated Taxation (Tax Bands)

0610	C	Commercial
0611	G	Parking Lot
0612	D	Office Building
0613	S	Shopping Centre
0620	I	Industrial
0621	L	Large Industrial

Graduated 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 Y or N	3 #	4 \$	5 %	6 \$	7 %
N					
N					
N					
N					
N					
N					

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

0805	R	Residential
0810	M	Multi-Residential
0815	N	New Multi-Residential
0820	C	Commercial (Includes G, D, S)
0840	I	Industrial (Includes L)
0850	F	Farmland
0855	T	Managed Forest
0860	P	Pipeline

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
2 Y or N	3 Year	4 # of Years
N		
N		
N		
N		
N		
N		
N		

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year
To be completed by Single / Lower-tier Municipalities Only

1210	R	Residential
1220	M	Multi-Residential
1230	F	Farmland
1240	T	Managed Forest
1250	C	Commercial
1260	I	Industrial
1270	P	Pipeline
1298	Other	

INTERIM Billing Installments			FINAL Billing Installments		
Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1	20230302		2	20230601	20230831
2	20230302	20230525	2	20230831	20231102
1	20230302		2	20230601	20230831
1	20230302		2	20230601	20230831
2	20230302	20230525	2	20230831	20231102
2	20230302	20230525	2	20230831	20231102
2	20230302	20230525	2	20230831	20231102

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2023
1. GENERAL PURPOSE LEVY INFORMATION

										Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299 TOTAL										2,786,996,564	28,078,810	16,179,713	7,200,353	51,458,876

2001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	15 \$
									0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	12 \$	13 \$	14 \$	
2001	0		Cobourg T													
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,282,776,464	2,282,776,464	0.909330%	0.523979%	0.153000%	1.586309%	20,757,971	11,961,269	3,492,648	36,211,888
0050	MT	0	Multi-Residential	Full Occupied	1.800000	100%	90,905,100	90,905,100	1.636790%	0.943161%	0.153000%	2.732951%	1,487,926	857,381	139,085	2,484,392
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	6,802,500	6,802,500	0.909330%	0.523979%	0.153000%	1.586309%	61,857	35,644	10,408	107,909
0110	FT	0	Farmland	Full Occupied	0.250000	100%	3,338,800	3,338,800	0.227330%	0.130995%	0.038250%	0.396575%	7,590	4,374	1,277	13,241
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	105,900	105,900	0.227330%	0.130995%	0.038250%	0.396575%	241	139	41	421
0210	CT	0	Commercial	Full Occupied	1.500000	100%	264,246,200	264,246,200	1.364000%	0.785968%	0.880000%	3.029968%	3,604,318	2,076,891	2,325,367	8,006,576
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.500000	100%	2,363,000	2,363,000	1.364000%	0.785968%	1.250000%	3.399968%	32,231	18,572	29,538	80,341
0240	CU	0	Commercial	Excess Land	1.500000	100%	2,532,900	2,532,900	1.364000%	0.785968%	0.880000%	3.029968%	34,549	19,908	22,290	76,747
0270	CX	0	Commercial	Vacant Land	1.500000	100%	4,370,900	4,370,900	1.364000%	0.785968%	0.880000%	3.029968%	59,619	34,354	38,464	132,437
0310	GT	0	Parking Lot	Full Occupied	1.500000	100%	953,600	953,600	1.364000%	0.785968%	0.880000%	3.029968%	13,007	7,495	8,392	28,894
0320	DT	0	Office Building	Full Occupied	1.500000	100%	2,301,100	2,301,100	1.364000%	0.785968%	0.880000%	3.029968%	31,387	18,086	20,250	69,723
0340	ST	0	Shopping Centre	Full Occupied	1.500000	100%	68,591,800	68,591,800	1.364000%	0.785968%	0.880000%	3.029968%	935,592	539,110	603,608	2,078,310
0510	IT	0	Industrial	Full Occupied	2.100000	100%	17,306,600	17,306,600	1.909590%	1.100355%	0.880000%	3.889945%	330,485	190,434	152,298	673,217
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.100000	100%	303,900	303,900	1.909590%	1.100355%	1.250000%	4.259945%	5,803	3,344	3,799	12,946
0540	IU	0	Industrial	Excess Land	2.100000	100%	1,177,000	1,177,000	1.909590%	1.100355%	0.880000%	3.889945%	22,476	12,951	10,358	45,785
0570	IX	0	Industrial	Vacant Land	2.100000	100%	2,706,400	2,706,400	1.909590%	1.100355%	0.880000%	3.889945%	51,681	29,780	23,816	105,277
0575	IJ	0	Industrial	Vacant Land, Shared PIL	2.100000	100%	7,300	7,300	1.909590%	1.100355%	1.250000%	4.259945%	139	80	91	310
0610	LT	0	Large Industrial	Full Occupied	2.100000	100%	30,035,600	30,035,600	1.909590%	1.100355%	0.880000%	3.889945%	573,557	330,498	264,313	1,168,368
0620	LU	0	Large Industrial	Excess Land	2.100000	100%	139,500	139,500	1.909590%	1.100355%	0.880000%	3.889945%	2,664	1,535	1,228	5,427
0710	PT	0	Pipeline	Full Occupied	1.198100	100%	6,032,000	6,032,000	1.089470%	0.627779%	0.880000%	2.597249%	65,717	37,868	53,082	156,667
													0	0	0	0
9201				Subtotal			2,786,996,564	2,786,996,564					28,078,810	16,179,713	7,200,353	51,458,876

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2023

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

9499 TOTAL										LT/ST Taxes		UT Taxes		Education Taxes		TOTAL
										0						0
4001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
									8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
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9401 Subtotal								0					0			0

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Schedule 22**MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2023

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	260,574	144,029	65,171	469,774
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	28,339,384	16,323,742	7,265,524	51,928,650
7. AMOUNTS ADDED TO TAX BILL					
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	178,658			178,658
8097	Other <input type="text"/>				0
9890	Subtotal	178,658	0	0	178,658
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	28,518,042	16,323,742	7,265,524	52,107,308

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2023

MAH Code: 61403

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

								PIL Phased-In Assessment				LT/ST PILS		UT PILS		Education PILS		TOTAL	
9299 TOTAL								8,836,000				120,326		69,335		81,555		271,216	
	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes			Education Taxes 14 \$	TOTAL 15 \$		
									LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$					
2001	0	Cobourg T																	
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	43,500	43,500	0.909330%	0.523979%	0.000000%	1.433309%	396	228	0	624			
1210	CF	0	Commercial	PIL: Full Occupied	1.500000	100%	6,524,400	6,524,400	1.364000%	0.785968%	1.250000%	3.399968%	88,993	51,280	81,555	221,828			
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.500000	100%	2,268,100	2,268,100	1.364000%	0.785968%	0.000000%	2.149968%	30,937	17,827	0	48,764			
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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

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

9499	TOTAL										LT/ST PILS		UT PILS	Education PILS	TOTAL		
											0				0		
4001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	LT / ST	UT	14 \$	15 \$	
													0			0	
													0			0	
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													0			0	
	9401	Subtotal						0	0					0			0

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

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

9699										TOTAL										LT/ST PILS		UT PILS		Education PILS		TOTAL	
																						0				0	
6001	RTC	Tax	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL											
	RTQ	Band							LT / ST	UT	EDUC	TOTAL	LT / ST	UT													
	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%	\$	\$	\$	\$											
														0		0											
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FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2023
4. SUPPLEMENTARY PAYMENTS-IN-LIEU

9799 Total of all supplementary PILS (Supps, Omits, Section 444)

Municipal PILS		Education	TOTAL
LT / ST	UT	PILS	
12	13	14	
\$	\$	\$	15
			\$
			0

5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE

9910

TOTAL PILS Levied by Tax Rate

120,326	69,335	81,555	271,216
---------	--------	--------	---------

6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU

8005 Local improvements

8010 Sewer and water service charges

8015 Sewer and water connection charges

8020 Fire service charges

8030 Municipal drainage charges

8035 Waste management collection charges

8040 Business improvement area

8097 Other

9890

Subtotal

			0
			0
			0
			0
			0
			0
			0
65,731	24,264		89,995
65,731	24,264	0	89,995

7. OTHER PAYMENTS-IN-LIEU AMOUNTS

8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises

8046 Railway rights-of-way (RTC = W) - from Province

8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises

8051 Utility transmission and utility corridors (RTC = U) - from Province

8055 Institutional Payments - Heads and Beds (MunAct 323, 324)

8060 Hydro-electric Power Dams - from Province

8098 Other

9892

Subtotal

			0
			0
			0
			0
11,165			11,165
			0
			0
11,165	0	0	11,165

8. TOTAL PAYMENTS-IN-LIEU LEVIED

9990

TOTAL PILS Levied

197,222	93,599	81,555	372,376
---------	--------	--------	---------

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2023

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

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		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16 \$	2 \$	18 \$	17 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential		2,282,776,464	2,282,776,464	2,282,776,464	2,282,776,464	36,211,888	20,757,971	11,961,269	3,492,648	2,418,326	45,195	995,044	34,083	
0050 Multi-residential		97,707,600	170,431,680	97,707,600	170,431,680	2,592,301	1,549,783	893,025	149,493	141,744	163	7,328	258	
0110 Farmland		3,338,800	834,700	3,338,800	834,700	13,241	7,590	4,374	1,277	1,277				
0140 Managed Forests		105,900	26,475	105,900	26,475	421	241	139	41			41		
9110	Subtotal	2,383,928,764	2,454,069,319	2,383,928,764	2,454,069,319	38,817,851	22,315,585	12,858,807	3,643,459	2,561,347	45,358	1,002,413	34,341	0
0210 Commercial		273,513,000	410,269,500	273,513,000	410,269,500	8,296,101	3,730,717	2,149,725	2,415,659	1,669,245	38,264	686,989	21,161	0
0215 Commercial New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot		953,600	1,430,400	953,600	1,430,400	28,894	13,007	7,495	8,392	5,799	133	2,387	74	0
0320 Office Building		2,301,100	3,451,650	2,301,100	3,451,650	69,723	31,387	18,086	20,250	13,993	321	5,759	177	0
0325 Office Building New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre		68,591,800	102,887,700	68,591,800	102,887,700	2,078,310	935,592	539,110	603,608	417,099	9,561	171,660	5,288	0
0345 Shopping Centre New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	345,359,500	518,039,250	345,359,500	518,039,250	10,473,028	4,710,703	2,714,416	3,047,909	2,106,136	48,279	866,795	26,700	0
0510 Industrial		21,501,200	45,152,520	21,501,200	45,152,520	837,535	410,584	236,589	190,362	131,542	3,015	54,137	1,668	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	1,173,795	576,221	332,033	265,541	183,491	4,206	75,517	2,326	0
0615 Large Industrial New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	51,676,300	108,520,230	51,676,300	108,520,230	2,011,330	986,805	568,622	455,903	315,034	7,222	129,654	3,994	0
0705 Landfill		0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines		6,032,000	7,226,939	6,032,000	7,226,939	156,667	65,717	37,868	53,082	36,680	841	15,096	465	0
0810 Other Property Classes		0	0	0	0	0	0	0	0					
9160 Adj. for Shared PIL Properties						0	0	0	0					
9170 Supplementary Taxes						469,774	260,574	144,029	65,171	45,135	846	18,555	635	
9180	Total Levied by Rate					51,928,650	28,339,384	16,323,742	7,265,524	5,064,331	102,545	2,032,513	66,134	0
9190	Amts Added to Tax Bill					178,658	178,658	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	2,786,996,564	3,087,855,738	2,786,996,564	3,087,855,738	52,107,308	28,518,042	16,323,742	7,265,524	5,064,331	102,545	2,032,513	66,134	

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	624	396	228	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
9210	Subtotal	43,500	43,500	43,500	43,500	624	396	228	0
1210	Commercial	8,792,500	13,188,750	8,792,500	13,188,750	270,592	119,930	69,107	81,555
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 Construction	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220	Subtotal	8,792,500	13,188,750	8,792,500	13,188,750	270,592	119,930	69,107	81,555
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 Construction	0	0	0	0	0	0	0	0
9230	Subtotal	0	0	0	0	0	0	0	0
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
9280	Total Levied by Rate					271,216	120,326	69,335	81,555
9290	Armts Added to PILs					89,995	65,731	24,264	0
9292	Other PIL Amounts					11,165	11,165	0	0
9299	TOTAL before Adj.	8,836,000	13,232,250	8,836,000	13,232,250	372,376	197,222	93,599	81,555

Part 3 contains Distribution of PILS by School Boards

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2023

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

Source of PILS		PILS Levied			Total PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	Total PIL Entitlement 7 \$	Distribution 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	13,748	7,922	8,869	30,539		30,539	13,748	7,922	8,869	8,869				
5020	Canada Enterprises				0		0								
Ontario															
Municipal Tax Assist. Act					0		0								
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act				0		0								
5230	Inst. Payments - Heads and Beds	11,165	0	0	11,165		11,165	11,165							
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	102,322			102,322		102,322	102,322							
Ontario Enterprises															
5410	Ontario Mortgage and Housing Corporation				0		0								
5430	Liquor Control Board of Ontario	4,256	2,452		6,708		6,708	4,256	2,452						
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		58,961	72,686	131,647		131,647		58,961	72,686	72,686				
5950	Amounts Added to PIL	65,731	24,264	0	89,995		89,995	65,731	24,264						
9599	TOTAL	197,222	93,599	81,555	372,376	0	372,376	197,222	93,599	81,555	81,555	0	0	0	0

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2023

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
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
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services												
1610	Parks	1,871,586	78,643	961,924	47,927	17,255		0	2,977,335			2,977,335
1620	Recreation Programs			202,295	40,217		181,729	1,554,445	1,978,686			1,978,686
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	303,848		439,873	2,632			0	746,353			746,353
1634	Recreation Facilities - All Other	2,077,431		1,455,500	35,983			0	3,568,914			3,568,914
1640	Libraries			32,135	365,611		1,030,094	80,577	1,508,417			1,508,417
1645	Museums							0	0			0
1650	Cultural Services	231,126		207,191				0	438,317			438,317
1698	Other							0	0			0
1699	Subtotal	4,483,991	78,643	3,298,918	492,370	17,255	1,211,823	1,635,022	11,218,022	0	0	11,218,022
Planning and Development												
1810	Planning and Zoning	574,869		50,253	22,613			5,947	653,682			653,682
1820	Commercial and Industrial	456,285		306,684	110,638	20,000	178,658	23,995	1,096,260			1,096,260
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation							0	0			0
1850	Tile Drainage / Shoreline Assistance								0			0
1898	Other				0		0	0	0			0
1899	Subtotal	1,031,154	0	356,937	133,251	20,000	178,658	29,942	1,749,942	0	0	1,749,942
1910	Other						1,701,283	812,212	2,513,495		4,278,625	6,792,120
9910	TOTAL	28,931,104	90,084	12,060,647	6,462,297	121,713	3,383,214	8,441,599	59,490,658	0	0	59,490,658

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2023

MAH Code: 61403

		1
		\$
Total of Column 1 Includes:		
5010	Salaries and Wages	28,931,104
5020	Employee Benefits	
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .	28,931,104
5050	Salaries, Wages and Employee Benefits Capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .	28,931,104
Total of Column 3 Includes:		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03	
Total of Column 4 Includes:		
5210	Municipal Property Assessment Corporation (MPAC) .	
Total of Column 5 Includes:		
5610	Short Term Interest Costs	
5611	Asset Retirement Obligation Expense / Accretion Expense	
Total of Column 6 Includes:		
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	
5896	Other	
5897	Other	
5898	Other	
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
Total of Column 11 Includes:		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations	

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST						AMORTIZATION					
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government.	7,244,013	12,447,612	199,362				12,646,974	5,203,599	340,689		5,544,288	7,102,686
Protection Services													
0410	Fire	1,512,747	3,968,671	877,722				4,846,393	2,455,924	200,450		2,656,374	2,190,019
0420	Police	6,469,267	8,993,921	850,596		107,315		9,737,202	2,524,654	411,008		2,935,662	6,801,540
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	0					0	0			0	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	0	0					0	0			0	0
0445	Building Permit and Inspection Services	57,252	96,492	74,999				171,491	39,240	18,178		57,418	114,073
0450	Emergency Measures	0	0					0	0			0	0
0460	Provincial Offences Act (POA)	0	0					0	0			0	0
0498	Other	0	0					0	0			0	0
0499	Subtotal	8,039,266	13,059,084	1,803,317	0	107,315	0	14,755,086	5,019,818	629,636	0	5,649,454	9,105,632
Transportation Services													
0611	Roads - Paved	25,987,617	44,115,133	484,246				44,599,379	18,127,516	1,040,709		19,168,225	25,431,154
0612	Roads - Unpaved	0	0					0	0			0	0
0613	Roads - Bridges and Culverts	2,341,555	3,748,793					3,748,793	1,407,238	110,819		1,518,057	2,230,736
0614	Roads - Traffic Operations & Roadside	0	0					0	0			0	0
0621	Winter Control - Except Sidewalks, Parking Lots	0	0					0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0					0	0			0	0
0631	Transit - Conventional	488,388	744,243	861,538				1,605,781	255,855	79,474		335,329	1,270,452
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	0	0					0	0			0	0
0650	Street Lighting	2,544,467	5,183,232	200,418				5,383,650	2,638,765	222,402		2,861,167	2,522,483
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	Subtotal	31,362,027	53,791,401	1,546,202	0	0	0	55,337,603	22,429,374	1,453,404	0	23,882,778	31,454,825
Environmental Services													
0811	Wastewater Collection / Conveyance	10,779,126	17,319,871	6,675,699				23,995,570	6,540,745	293,307		6,834,052	17,161,518
0812	Wastewater Treatment & Disposal	24,719,854	51,139,734					51,139,734	26,419,880	1,405,679		27,825,559	23,314,175
0821	Urban Storm Sewer System	21,429,597	32,112,633	155,443				32,268,076	10,683,036	405,870		11,088,906	21,179,170
0822	Rural Storm Sewer System	0	0					0	0			0	0
0831	Water Treatment	28,281,318	56,152,923	4,325,152				60,478,075	27,871,605	1,435,838		29,307,443	31,170,632
0832	Water Distribution / Transmission	0	0					0	0			0	0
0840	Solid Waste Collection	0	0					0	0			0	0
0850	Solid Waste Disposal	0	0					0	0			0	0
0860	Waste Diversion	0	0					0	0			0	0
0898	Other	0	0					0	0			0	0
0899	Subtotal	85,209,895	156,725,161	11,156,294	0	0	0	167,881,455	71,515,266	3,540,694	0	75,055,960	92,825,495
Health Services													
1010	Public Health Services	0	0					0	0			0	0
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	0	0					0	0			0	0
1035	Ambulance Dispatch	0	0					0	0			0	0
1040	Cemeteries	0	0					0	0			0	0
1098	Other	0	0					0	0			0	0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Social and Family Services													
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Social Housing													
1410	Public Housing	0	0					0	0			0	0
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services													
1610	Parks	0	0					0	0			0	0

FIR2023: Cobourg T

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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2023

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION					
			2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
			1	2	3	14	4	5	6	7	8	9	10	11
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1620	Recreation Programs		36,586,080	56,554,897	1,058,371		190,803		57,422,465	19,968,817	1,554,445		21,523,262	35,899,203
1631	Recreation Facilities - Golf Course, Marina, Ski Hill		0	0					0	0			0	0
1634	Recreation Facilities - All Other		0	0					0	0			0	0
1640	Libraries		251,191	641,037	86,035		-90,263		817,335	389,846	80,577		470,423	346,912
1645	Museums		0	0					0	0			0	0
1650	Cultural Services		0	0					0	0			0	0
1698	Other		0	0					0	0			0	0
1699	Subtotal		36,837,271	57,195,934	1,144,406	0	100,540	0	58,239,800	20,358,663	1,635,022	0	21,993,685	36,246,115
Planning and Development														
1810	Planning and Zoning		1,412,217	1,462,941					1,462,941	50,724	5,947		56,671	1,406,270
1820	Commercial and Industrial		1,223,769	1,339,760					1,339,760	115,991	23,995		139,986	1,199,774
1830	Residential Development		0	0					0	0			0	0
1840	Agriculture and Reforestation		0	0					0	0			0	0
1850	Tile Drainage / Shoreline Assistance		0	0					0	0			0	0
1898	Other		0	0	0		0		0	0	0		0	0
1899	Subtotal		2,635,986	2,802,701	0	0	0	0	2,802,701	166,715	29,942	0	196,657	2,606,044
1910	Other	Northam Industrial Park	16,604,873	29,896,628	5,909,220		208,083		35,597,765	13,291,755	812,212		14,103,967	21,493,798
9910	Total Tangible Capital Assets		187,933,331	325,918,521	21,758,801	0	415,938	0	347,261,384	137,985,190	8,441,599	0	146,426,789	200,834,595

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Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

SEGMENTED BY ASSET CLASS**General Capital Assets**

2005	Land	
2010	Land Improvements	
2020	Buildings	
2030	Machinery & Equipment	
2040	Vehicles	
2097	Other	Books and Periodicals
2098	Other	
2099	Total General Capital Assets	

2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
1	11
\$	\$
15,347,882	15,347,882
6,950,297	7,201,305
49,885,638	53,482,998
6,612,480	7,724,066
4,736,961	5,097,688
193,241	200,757
0	
83,726,499	89,054,696

Infrastructure Assets

2205	Land	
2210	Land Improvements	
2220	Buildings	
2230	Machinery & Equipment	
2240	Vehicles	
2250	Linear Assets	
2297	Other	
2298	Other	
2299	Total Infrastructure Assets	

2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
1	11
\$	\$
0	
0	
0	
0	
0	
104,206,832	111,779,899
0	
0	
104,206,832	111,779,899

9920	Total Tangible Capital Assets	
-------------	--------------------------------------	--

187,933,331	200,834,595
-------------	-------------

2405	Construction-in-progress	
-------------	---------------------------------	--

18,757,255			18,757,255
------------	--	--	------------

9921	Total Tangible Capital Assets and Construction-in-progress	
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206,690,586	0	0	219,591,850
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MAH Code: 61403

Schedule 53**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS**

for the year ended December 31, 2023

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

			1 \$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		5,371,981
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)		-21,400,735
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)		8,441,599
1031	Contributed (Donated) Tangible Capital Assets		-358,066
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)		0
1040	Gain / (Loss) on Sale of Tangible Capital Assets		-101,822
1050	Proceeds on Sale of Tangible Capital Assets		147,529
1060	Write-downs of Tangible Capital Assets		420,353
1070	Other	Disposal of other assets	-209,772
1071	Other		
1099		Subtotal	-13,060,914
1210	Change in Supplies Inventories		
1220	Change in Prepaid Expenses		
1230	Other		
1299		Subtotal	0
1301	Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)		0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)		-7,688,933
1420	Net Financial Assets (Net Debt), Beginning of Year		15,018,657
1422	Prior Period Adjustment		-429,222
1423	Restated Net Financial Assets (Net Debt), Beginning of Year		14,589,435
9910	Net Financial Assets (Net Debt), End of Year		6,900,502

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1 \$
Long Term Liabilities Incurred			
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		
0299		Subtotal	0
Financing From Dedicated Revenue			
0405	Municipal Property Tax by Levy		
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)		0
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		560,432
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)		89,395
0417	Community Benefits Charges (SLC 60 1036 01)		0
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		
0501		Subtotal	649,827
Government Transfers			
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)		665,794
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)		72,751
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		Subtotal	738,545
0499		Subtotal	1,388,372
0610	Contributed (Donated) Tangible Capital Assets		358,066
9920		Total Capital Financing	1,746,438
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		-20,012,363

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MAH Code: 61403

Schedule 54**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

for the year ended December 31, 2023

** 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**

		2023 Actual 1 \$
Operating Transactions		
Cash Received From		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash Paid For		
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"/>	
0499	Subtotal	0
2099	Cash Provided by Operating Transactions	0
Capital Transactions		
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"/>	
0699	Cash Applied to Capital Transactions	0
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other <input type="text"/>	
0899	Cash Provided By / (Applied To) Investing Transactions	0
Financing Transactions		
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"/>	
1099	Cash Applied to Financing Transactions	0
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	0
9920	Cash and Cash Qquivalents, End of Year	0

		2023 Actual 1 \$
Cash and Cash Equivalents Represented By:		
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	0
Cash:		1 \$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	0

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 54**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

for the year ended December 31, 2023

* 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**Operating Transactions**

2010 Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)

2020 Non-Cash Items Including Amortization

2021 Contributed (Donated) Tangible Capital Assets

2022 Change In Non-Cash Assets and Liabilities

2023 Accretion Expense

2030 Prepaid Expenses

2040 Change In Deferred Revenue

2096 Other

2097 Other

2098 Other

2099**Cash Provided By Operating Transactions****Capital Transactions**

0610 Proceeds On Sale of Tangible Capital Assets

0620 Cash Used to Acquire Tangible Capital Assets

0630 Change In Construction-In-Progress

0698 Other

0699**Cash Applied to Capital Transactions****Investing Transactions**

0810 Proceeds From Portfolio Investments

0820 Portfolio Investments

0898 Other Asset Retirement Obligation

0899**Cash Provided By / (Applied To) Investing Transactions****Financing Transactions**

1010 Proceeds From Long Term Debt Issues

1020 Principal Long Term Debt Repayment

1030 Temporary Loans

1031 Repayment of Temporary Loans

1096 Other Promissory note

1097 Other

1098 Other

1099**Cash Provided By Operating Transactions**

1210 Increase In Cash and Cash Equivalents

1220 Cash and Cash Equivalents, Beginning of Year

9920 Cash and Cash Equivalents, End of Year2023
Actual
1
\$

5,371,981

8,087,986

358,066

10,600,631

525,606

24,944,270

147,529

-21,958,301

615,439

-21,195,333

421,918

421,918

-559,823

-45,000

-604,823

3,566,032

10,632,402

14,198,434

Cash and Cash Equivalents Represented By:

1401 Cash

1402 Temporary Borrowings

1403 Short Term Investments

1404 Other

9940 Cash and Cash Equivalents, End of Year2023
Actual
1
\$

14,198,434

14,198,434

Cash:

1501 Unrestricted

1502 Restricted

1503 Unallocated

9950 Cash and Cash Equivalents, End of Year

1

\$

14,198,434

14,198,434

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

		Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, Beginning of Year	11,924,088	0	11,612,255
0312	Contribution From Operations:			
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	7,461,280		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699	Subtotal Development Charges Act	7,461,280		
0810	Lot Levies			
0820	Subdivider Contributions	0		
0830	Recreational Land (The Planning Act)			
0834	Community Benefits Charges			
0841	Investment Income	158,427		
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province	199,710		
0861	Building Code Act, 1992	0		
0862	Canada Community - Building Fund (Federal Gas Tax)	643,349		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other OCIF	1,393,174		
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	9,855,940	0	0
	Less: Utilization of Reserve Funds and Reserves (Transfers)			
1012	For Acquisition of Tangible Capital Asset	-1,172,852		
1015	For Current Operations			2,904,832
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).	560,432		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).	134,639		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).	0		
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition	89,395		
1035	Recreational Land (the Planning Act) Earned to Operations	240,333		
1036	Community Benefits Charges			
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)	240,819		
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1047	Deferred Revenue Earned (Canada Community - Building Fund) (Federal Gas Tax)	72,751		
1048	Deferred Revenue Earned (Canada Community - Building Fund For Capacity Building)			
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)	165,517	0	2,904,832
2099	Balance, End of Year	21,614,511	0	8,707,423
	Totals in Line 2099 are Analysed as Follows:			
5010	Working Funds			
5020	Contingencies			501,310
	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			

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

Per Service Purpose:		
5205	General Government	1,881,937
5210	Protection Services	3,055,143
Transportation Services:		
5215	Roadways	1,420,736
5216	Winter Control	
5220	Transit	
5221	Parking	829,757
5222	Street Lighting	
5223	Air Transportation	
Environmental Services:		
5225	Wastewater System	-1,615,533
5230	Storm Water System	
5235	Waterworks System	
5240	Solid Waste Collection	
5245	Solid Waste Disposal	
5246	Waste Diversion	
5250	Health Services	4,207
5255	Social and Family Services	
5260	Social Housing	681,978
Recreation and Cultural Services:		
5265	Parks	
5266	Recreation Programs	
5271	Recreation Facilities - Golf Course, Marina, Ski Hill	
5274	Recreation Facilities - All Other	799,990
5275	Libraries	216,829
5276	Museums	
5277	Cultural Services	
5280	Planning and Development	931,069
5290	Other	
Obligatory Deferred Revenue:		
5635	Development Charges Cash Collected (SLC 61B 0299 28)	15,682,344
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0
5640	Subdivider Contributions	5,932,167
5650	Recreational Land (The Planning Act)	
5655	Community Benefits Charges	
5661	Building Code Act, 1992	
5690	Gasoline Tax - Province	
5691	Canada Community-Building Fund (Federal Gas Tax)	
5693	Building Canada Fund (BCF)	
5695	Other	
5696	Other	
5697	Other	
5698	Other	
5699	Other	
9930		
TOTAL		21,614,51108,707,423

Municipal Development-Related Charges

B: Parkland Special Account	
Parkland provided in the year	
Special Account	
5801	Non-Residential (Standard Rate)
5802	Residential (Standard Rate)
5803	Residential (Alternative Rate)
5804	Other
C: Community Benefit Charges	
Special Account	
5901	In Kind Contributions (Reported In Year Building Permit Issued)

Amount of Land	Value of Land
1	2
#	\$

Value of In Kind Contributions
1
\$

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MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

- Development Charges
- 6001

Highways (Roads and Structures)
- 6002

Wastewater Services, Including Sewers and Treatment Services
- 6003

Water Supply Services, Including Distribution and Treatment

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

- Parkland
- 6004

Parkland Special Account

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

- Community Benefits Charges
- 6005

Community Benefits Charges Special Account

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

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Asmt Code: 1421

MAH Code: 61403

Schedule 61**DEVELOPMENT CHARGES RECEIVABLE**

for the year ended December 31, 2023

		Development Charges Receivable				
		Total Opening Development Charges Receivables 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	Total New Development Charges Receivable
		24	17	18	19	20
		\$	\$	\$	\$	\$
Services						
0205	General Government	0				0
0206	Emergency Preparedness Services	0				0
0207	Electrical Power Services	0				0
0210	Fire Protection Services	0				0
0215	Policing Services	0				0
0216	Provincial Offences Act Services	0				0
0220	Highways (Roads and Structures)	0				0
0225	Transit	0				0
0226	Toronto-York Subway Extension	0				0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0
0235	Stormwater Drainage and Control Services	0				0
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0
0245	Emergency Medical Services	0				0
0246	Public Health Services	0				0
0250	Long-term Care	0				0
0255	Child Care and Early Years Programs and Services	0				0
0260	Housing	0				0
0270	GO Transit	0				0
0275	Library	0				0
0280	Parks and Recreation Services	0				0
0285	Development Studies	0				0
0286	Parking	0				0
0287	Animal Control	0				0
0288	Municipal Cemeteries	0				0
0289	Waste Diversion Services	0				0
0290	Other	0				0
0295	Other	0				0
0296	Other	0				0
0297	Other	0				0
0299	TOTAL	0	0	0	0	0

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Schedule 61

DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2023

		Inflows / Revenue					Outflows / Expenditures						
		Development Charges Cash Collected					Development Charges Earned / Utilized						
		Total Opening Development Charges: Cash Collected, Balance, January 1	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 Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
		26	2	3	21	6	27	7	8	9	23	11	28
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0205	General Government	44,331				0	44,331			44,331		44,331	0
0206	Emergency Preparedness Services	0				0	0					0	0
0207	Electrical Power Services	0				0	0					0	0
0210	Fire Protection Services	725,283	218,003	44,339		262,342	987,625		4,425	-15,036		-10,611	998,236
0215	Policing Services	681,186	241,043	42,744		283,787	964,973			-16,567		-16,567	981,540
0216	Provincial Offences Act Services	0				0	0					0	0
0220	Highways (Roads and Structures)	4,372,098	2,724,211	287,895		3,012,106	7,384,204		34,782	250,651		285,433	7,098,771
0225	Transit	275,020		14,409		14,409	289,429			-1,966		-1,966	291,395
0226	Toronto-York Subway Extension	0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	3,001,019	1,071,995	186,784		1,258,779	4,259,798			-48,623		-48,623	4,308,421
0235	Stormwater Drainage and Control Services	0	549,720	14,298		564,018	564,018					0	564,018
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0	0					0	0
0245	Emergency Medical Services	0				0	0					0	0
0246	Public Health Services	0				0	0					0	0
0250	Long-term Care	0				0	0					0	0
0255	Child Care and Early Years Programs and Services	0				0	0					0	0
0260	Housing	0				0	0					0	0
0270	GO Transit	0				0	0					0	0
0275	Library	-132,488	406,039	4,358		410,397	277,909	91,000		-11,122		79,878	198,031
0280	Parks and Recreation Services	-502,069	2,178,321	13,737		2,192,058	1,689,989		521,225	336,536		857,761	832,228
0285	Development Studies	0	60,298	2,164		62,462	62,462	43,639		-8,894		34,745	27,717
0286	Parking	0	11,650	3,295		14,945	14,945			-56,958		-56,958	71,903
0287	Animal Control	0				0	0					0	0
0288	Municipal Cemeteries	0				0	0					0	0
0289	Waste Diversion Services	0				0	0					0	0
0290	Other					0	0			-310,084		-310,084	310,084
0295	Other	0				0	0					0	0
0296	Other	0				0	0					0	0
0297	Other	0				0	0					0	0
0299		8,464,380	7,461,280	614,023	0	8,075,303	16,539,683	134,639	560,432	162,268	0	857,339	15,682,344

Services

0205

General Government

0206

Emergency Preparedness Services

0207

Electrical Power Services

0210

Fire Protection Services

0215

Policing Services

0216

Provincial Offences Act Services

0220

Highways (Roads and Structures)

0225

Transit

0226

Toronto-York Subway Extension

0230

Wastewater Services, (Including Sewers and Treatment Services)

0235

Stormwater Drainage and Control Services

0240

Water Supply Services, (Including Distribution and Treatment Services)

0245

Emergency Medical Services

0246

Public Health Services

0250

Long-term Care

0255

Child Care and Early Years Programs and Services

0260

Housing

0270

GO Transit

0275

Library

0280

Parks and Recreation Services

0285

Development Studies

0286

Parking

0287

Animal Control

0288

Municipal Cemeteries

0289

Waste Diversion Services

0290

Other

0295

Other

0296

Other

0297

Other

0299

Parkland Development

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2023

MAH Code: 61403

Sq. Foot

[illegible]

114

If "Yes", please attach an electronic version of the new by-law.

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2023

FIR2023: Cobourg T**Schedule 70**

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2023

Financial Assets

		1
		\$
0299 Cash and Cash Equivalents.		14,198,434
Accounts Receivable		
0410 Canada		50,000
0420 Ontario		744,573
0430 Upper-Tier		181,826
0440 Other Municipalities		
0450 School Boards		
0490 Other Receivables		7,784,609
0499 Subtotal	Subtotal	8,761,008
Taxes Receivable		
0610 Current Year's Levies		239,414
0620 Previous Year's Levies		418,528
0630 Prior Year's Levies		1,661,476
0640 Penalties and Interest		508,770
0690 Less: Allowance For Uncollectables		56,000
0699 Subtotal	Subtotal	2,772,188
Investments *		
0817 Portfolio Investments		
0818 Derivatives		
0819 Financial Assets, Designated to the Fair Value Category		
0820 Government Business Enterprises		21,028,752
0828 Other GIC - New Amherst		8,946,704
0829 Subtotal	Subtotal	29,975,456
Debt Recoverable from Others		
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		
0845 Subtotal	Subtotal	0
Other Financial Assets		
0830 Inventories Held For Resale		497,512
0831 Land Held For Resale		
0835 Notes Receivable		12,870
0840 Mortgages Receivable		
0850 Deferred Taxes Receivable		
0852 Development Charges Installments Receivable (SLC 60 5636 01)		0
0890 Other		
0891 Other		
0898 Subtotal	Subtotal	510,382
9930 TOTAL Financial Assets		56,217,468

Liabilities

		1
		\$
Temporary Loans		
2010 Operating Purposes		
Tangible Capital Assets:		
2020 Canada		
2030 Ontario		
2040 Other		
2099 Subtotal	Subtotal	0
Accounts Payable and Accrued Liabilities		
2210 Canada		144,129
2220 Ontario		30,734
2230 Upper-tier		
2240 Other Municipalities		
2250 School Boards		
2260 Interest On Debt		
2270 Trade Accounts Payable		17,988,528
2271 Derivatives		
2272 Financial Liabilities, Designated to the Fair Value Category		
2290 Other		429,259
2299 Subtotal	Subtotal	18,592,650
2301 Estimated Tax Liabilities (PS3510)		
Deferred Revenue		
2410 Obligatory Reserve Funds (SLC 60 2099 01)		21,614,511
2490 Other		805,266
2499 Subtotal	Subtotal	22,419,777
Long Term Liabilities		
2610 Debt Issued		3,150,508
2620 Debt Payable to Others		
2630 Lease Purchase Agreements (Tangible Capital Leases)		
2640 Other Promissory Note		270,000
2650 Other		

FIR2023: Cobourg T**Schedule 70**

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2023

2660	Less: Debt Issued On Behalf of Government Business Enterprise	
2699	Subtotal	3,420,508
Post Employment Benefits		
2810	Accumulated Sick Leave	3,227,827
2820	Accrued Vacation Pay	1,226,945
2830	Accrued Pensions Payable	
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)	
2898	Other	
2899	Subtotal Post Employment Benefits	4,454,772
Liability For Contaminated Sites		
2910	Remediation Costs of Contaminated Sites	
Liability For Asset Retirement Obligations		
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)	429,259
9940	TOTAL Liabilities	49,316,966
9945	Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities	6,900,502

Non-Financial Assets

		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11).	219,591,850
6250	Inventories of Supplies	247,651
6260	Prepaid Expenses	3,936,971
6261	Intangible Assets	
6262	Other	
6299	Total Non-Financial Assets	223,776,472
9970	Total Accumulated Surplus (Deficit)	230,676,974

Analysis of the Accumulated Surplus (Deficit)

		1
		\$
6410	Equity in Tangible Capital Assets	219,546,100
6411	Investment in Intangible Assets	
6412	Other	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	8,707,423
6430	General Surplus (Deficit)	-3,996,439
6431	Unexpended Capital Financing	-11,603,189

Local Boards

5030	Transit Operations	
5035	Water Operations	3,331,075
5040	Wastewater Operations	
5041	Solid Waste Operations	
5045	Libraries	169,236
5050	Cemeteries	
5055	Recreation, Community Centres and Arenas	
5060	Business Improvement Area	142,351
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	3,642,662

5080	Equity in Government Business Enterprises (SLC 10 6090 01)	21,028,752
6601	Unfunded Employee Benefits	-3,227,827
6603	Unfunded Remediation Costs of Contaminated Sites	
6604	Unfunded Asset Retirement Obligation Costs	
6610	Other Long-term debt	-3,150,508
6620	Other Promissory note	-270,000
6630	Other	
6640	Other	
6699	Total Other	-6,648,335

9971	Total Accumulated Surplus (Deficit)	230,676,974
-------------	--	--------------------

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)	230,676,974
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)	0
9982	Total Accumulated Surplus (Deficit)	230,676,974

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2023

					1
					\$
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year				
Unrealized Gains (Losses) Attributable to:					
0410	Foreign Exchange				
0420	Derivatives				
0430	Portfolio Investments				
0440	Other Financial Instruments, Designated to Fair Value Category				
0499			Subtotal		0
Realized (Gains) Losses, Reclassified to the Statement of Operations					
0610	Foreign Exchange				
0620	Derivatives				
0630	Portfolio Investments				
0640	Other Financial Instruments, Designated to Fair Value Category				
0699			Subtotal		0
1099	Other Comprehensive Income (Loss)				
1299	Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)				0
9910	Accumulated Remeasurement Gains (Losses), End of Year. (SLC 71 0299 01 + SLC 1299 01)				0

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Single / Lower-Tier ONLY

Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

Continuity of Taxes Receivable		9
		\$
0210	Taxes Receivable, Beginning of Year	2,075,378
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	52,107,308
0225	PLUS: Current Year Penalties and Interest	339,936
0240	LESS: Total Cash Collections (SLC 72 0699 09)	51,742,597
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	7,837
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes Receivable, End of Year	2,772,188

Cash Collections		9
		\$
0610	Current Year'S Tax	51,742,597
0620	Previous Year'S Tax	
0630	Penalties and Interest	
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	51,742,597

FIR2023: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Single / Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2023

Tax Adjustments Applied to Taxation

1010	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)					0			0
1020	Write-off of Taxes (Mun. Act 354)					0	85,837		85,837
1030	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)					0			0
1040	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)					0			0
1050	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))					0			0
1060	RFR (Assessment Act 39.1)					0			0
1070	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)					0			0
1080	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)					0			0
1090	Special Amended Notice (SAN) (Assessment Act)					0			0
1099	Tax Incentive Adjustment (TIA) (Assessment Act)					0			0
	Subtotal	0	0	0	0	0	85,837	0	85,837
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 319)					0			0
1810	Rebates to Commercial Properties (Mun. Act 362)					0			0
1820	Rebates to Industrial Properties (Mun. Act 362)					0			0
1899	Subtotal	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)					0			0
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			0
2400	Change In Assessment (Mun. Act 365.3)					0			0
2890	Other	Supp Accrual				0	-78,000		-78,000
2891	Other					0			0
2892	Other					0			0
2893	Other					0			0
2899	Tax Adjustments Before Allowances	0	0	0	0	0	7,837	0	7,837

Tax Adjustments Not Applied to Taxation

4010	Tax Sale, Tax Registration Accounts										0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)										0
4420	Net Impact of 5% Capping Limit Program										0
4890	Other										0
4891	Other										0
4999	Tax Adjustments Not Applied to Taxation				0	0	0	0	0	0	0

Additional Information

6010	Recovery of Tax Deferrals					0		0
7010	Entitlement of School Boards	5,145,886	102,545	2,032,513	66,134	0	7,347,079	

FIR2023: Cobourg T

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MAH Code: 61403

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

1. Debt Burden of the Municipality

			1
			\$
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities		
0210	to Ontario and Agencies		2,230,199
0220	to Canada and Agencies		
0230	to Others		
0297	Other	Promissory Note	270,000
0298	Other	Waterworks	920,309
0299			
	Subtotal		3,420,508
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		
0698	Other		
0699			
	Subtotal		0
	LESS: Debt Retirement Funds		
0810	Wastewater		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899			
	Subtotal		0
	LESS: Own Sinking Funds (Actual Balances)		
1010	General Municipal		
1020	Enterprises and Others		
1096	Other		
1097	Other		
1098	Other		
1099			
	Subtotal		0
9910	TOTAL Net Long Term Liabilities of the Municipality		3,420,508

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	2,500,199
1230	Long Term Bank Loans	920,309
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	3,420,508

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	270,000
1423	Air Transportation	
	Environmental Services:	

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

1425	Wastewater System	
1430	Storm Water System	
1435	Waterworks System	920,309
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	2,230,199
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	
9930	TOTAL Net Long Term Liabilities of the Municipality	3,420,508

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

			1
			\$
1610	US Dollars:		
1620	Canadian Dollar Equivalent included in SLC 74 9910 01		
	Par Value in 'U.S. Dollars'		
1630	Other Currency:		
1640	Canadian Dollar Equivalent included in SLC 74 9910 01		
	Par Value in		
1650	Canadian Dollar Equivalent included in SLC 74 9910 01		
1660	Par Value in		

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds	
------	-----------	--

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End	
	Balance of Own Sinking Funds At Year End	
2110	Total Contributions to Own Sinking Funds	
2120	Total Income Earned From investments of Sinking Funds' Monies	
2199		Subtotal 0
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above	
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above	

7. Long term commitments at year end

2410	Hospital Support	
2420	University Support	
2430	Leases and Other Agreements	
2440	Capital Equipment, Land Acquisition	
2496	Other	
2497	Other	
2498	Other	
2499		TOTAL 0

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

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	

TOTAL

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4	1	2	3
Y or N	Y or N	\$	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

Recovered From Reserve Funds**Recovered From Unconsolidated Entities:**

3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>

TOTAL

Principal	Interest	Total
1	2	3
\$	\$	\$
559,823	90,084	
559,823	90,084	

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	Interest
1	2
\$	\$

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

12. Future Principal and Interest Payments on EXISTING Debt

RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
Principal 1 \$	Interest 2 \$	Principal 3 \$	Interest 4 \$	Principal 5 \$	Interest 6 \$	Principal 7 \$	Interest 8 \$
474,511							
480,073							
485,791							
491,669							
368,445							
1,120,019							
3,420,508	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

3601

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

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2023

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION		Liabilities for ARO at Beginning of Year	Transfer of Solid Waste Landfill Liability	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
0299	General Government	0		429,259				429,259
0499	Protection Services							0
0699	Transportation Services							0
0899	Environmental Services							0
1099	Health Services							0
1299	Social and Family Services							0
1499	Social Housing							0
1699	Recreation and Cultural Services							0
1899	Planning and Development							0
1910	Other							0
9910	Total Asset Retirement Obligations	0	0	429,259	0	0	0	429,259

Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2023

STATEMENT OF FINANCIAL POSITION

[illegible]

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2023

1. Municipal Workforce Profile**Employees of the Municipality**

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration	36.00		
0210	Fire	23.00	15.00	0.00
0211	Uniform	21.00	15.00	
0212	Civilian	2.00		
0215	Police	55.00	29.00	0.00
0216	Uniform	41.00		
0217	Civilian	14.00	29.00	
0260	Court Security	1.00	13.00	0.00
0261	Uniform			
0262	Civilian	1.00	13.00	
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	21.00		2.00
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	36.00	15.00	20.00
0250	Libraries			
0255	Planning	10.00		
0290	Other	12.00		11.00
0298	Subtotal	194.00	72.00	33.00

0300 Proportion of Municipal Employees Covered by 'Collective Agreements' (%)

Employees of Joint Local Boards

0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	194.00	72.00	33.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

	Own Municipality 1 \$	Other Municipalities, School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own Sinking Funds				

3. Municipal Procurement This Year

1010	Total Construction Contracts Awarded
1020	Construction Contracts Awarded at \$100,000 or Greater

Number of Contracts	Value of Contracts
1	2
#	\$
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 Permits	Total Value of Building Permits
1	2
#	\$
132	217,827,000
15	193,437
33	26,327
180	218,046,764

5. Insured Value of Physical Assets

1410	Buildings	
1420	Machinery and Equipment	
1430	Vehicles	
1497	Other	
1498	Other	
1499		

Subtotal

1
\$
227,302,200
227,302,200

6. Total Dollar Losses Due to Structural Fires

1510	Losses Due to Structural Fires, Averaged Over 3 Yrs (2021 - 2023)
------	---

1
\$
865,106

7. Vacant Home Tax

1710	Number of Properties for Which the Vacant Home Tax was Levied in 2023
------	---

1
#

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Asmt Code: 1421

MAH Code: 61403

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2023

8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality**(I) PROPORTIONALLY CONSOLIDATED joint local boards**

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

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

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2023

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%		

9. Building Permit Information (Performance Measures)

- 1300What method does your municipality use to determine total construction value?
- 1302If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.

Total Value of Construction Activity

- 1304Total Value of Construction Activity for 2023 based on permits issued.

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):

- 1306Category 1: Houses (houses not exceeding 3 storeys / 600 square metres)
Reference : provincial standard is 10 working days
- 1308Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys / 600 square metres)
Reference : provincial standard is 15 working days
- 1310Category 3 : Large Buildings (large residential / commercial / industrial / institutional)
Reference : provincial standard is 20 working days
- 1312Category 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

- 1314Category 1 : Houses (houses not exceeding 3 storeys / 600 square metres)
- 1316Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys / 600 square metres)
- 1318Category 3 : Large Buildings (large residential / commercial / industrial / institutional)
- 1320Category 4 : Complex Buildings (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications
- 1322

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)

- 1350Number of residential units in new detached houses
- 1352Number of residential units in new semi-detached houses
- 1354Number of residential units in new row houses
- 1356Number of residential units in new apartments / condo apartments
- 1358

Land Designated for Agricultural Purposes

- 1370Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023

11. Transportation Services

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

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

1 \$
218,046,764

Median Number of Working Days 1#
7

14

19

10

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
14		14
15		15
18		18
0		0
Subtotal	47	047

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
41	43	2
20	20	
46	46	
15	15	
Subtotal	122	1242

Hectares 1 #

1 #
247
246

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023

1722	Has the entire municipal road system been rated?
1725	Indicate the rating system used and the year the rating was conducted
1730	Roads: Total Unpaved Lane Km
1740	Winter Control: Total Lane Km maintained in winter
1750	Transit: Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.
1755	Transit: Population of Service Area
1760	Bridges and Culverts: Total Square Metres of Surface Area on Bridges and Culverts

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			Ontario Goods Roads Association PCI

0
247
45,585
20,519
2,490

Number of structures where the condition of primary components is rated as good or very good, requiring	Total Number
1	2
#	#
14	14
21	21
35	35

Subtotal

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			2020

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

1
#
99
4,805.360
87
2,717.000
0
168

1910 **Trails:** Total kilometres of trails (*owned by municipality and third parties*).

1920 **Indoor recreation facility space:** Square metres of indoor recreation facilities (*municipally owned*).

1930 **Outdoor recreation facility space:** Square metres of outdoor recreation facility space (*municipally owned*).

1
#
13
18,395
120

2310 **Fire Services:** Other revenue.
2320 **Paved Roads:** Other revenue.
2330 **Solid Waste Disposal:** Other revenue.
2340 **Waste Diversion:** Other Revenue

1
\$
13,622
42,469

2370 Assessment on Exempt Properties (Enter data from returned roll)

191.858.36

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Asmt Code: 1421

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Schedule 81**ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2023

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2025***Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.***Debt Charges for the Current Year**

0210	Principal (SLC 74 3099 01).	1	\$
0220	Interest (SLC 74 3099 02).	559,823	
0299		90,084	
	Subtotal	649,907	
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0	
9910	Total Debt Charges	649,907	

Excluded Debt Charges

1010	Electricity - Principal (SLC 74 3030 01)	1	\$
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		0	
	Subtotal	0	
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		0	
	Total Debt Charges to be Excluded	0	
9920	Net Debt Charges	649,907	

1610	Total Revenues (SLC 10 9910 01)	1	\$
		64,862,639	
	Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0	
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,634,382	
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	18,015	
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	240,819	
2226	Deferred Revenue Earned (Canada Gas Tax) (SLC 10 0831 01)	72,751	
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,150,168	
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	101,822	
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	695,071	
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	329,728	
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)	0	
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	358,066	
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	287,380	
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	1,776,921	
2299	Subtotal	6,665,123	
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged		
2610	Net Revenues	58,197,516	
2620	25% of Net Revenues	14,549,379	
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	13,899,472	

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

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Asmt Code: 1421

MAH Code: 61403

Schedule 83**NOTES**

for the year ended December 31, 2023

NOTES0010 **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:**