2023 FINANCIAL INFORMATION RETURN

Municipality: Cobourg T Tier: Lower-Tier Area: Northumberl

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

Area	a Northumberland Co	MAH Code: 6'	1403
	RATION OF THE MUNICIPAL TREASURER	Version:	2023.0
suant t	to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:		
hedul	e Title		
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE		
12	GRANTS, USER FEES AND SERVICE CHARGES		
20	TAXATION INFORMATION		
22	MUNICIPAL AND SCHOOL BOARD TAXATION		
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS		
61	DEVELOPMENT CHARGES RESERVE FUNDS		
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71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW		
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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 orecared 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
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	incultor recontage of rotal Experiatates	
0070	Program Support.		
	5		
	Municipal Data	Municipal Data	Data Source
		(#)	Z (List)
0040	Households	9213	Stats Can
0041	Population	19.830	Stats Can
0042	Youth Population	2,450	Stats Can

Province of	Ontario - Ministry of Municipal Affairs a	nd Housing		30.06.2025 14:33
FIR202	23: Cobourg T		S	chedule 10
Asmt Cod		CONSOLIDATED STATEMENT OF		
MAH Code		CONSOLIDATED STATEMENT OF		December 31, 2023
			for the year chaca	2020
:	STATEMENT OF OPERATIO	DNS: REVENUE		Own Purposes
				Revenue 1
	Property Taxation			\$
0299		199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		28,510,205
0499		26 9599 08) For UT (SLC 28 0299 08)		197,222
9940			Subtotal	28,707,427
0510	Estimated Tax Revenue			
	Government Transfers - Uncondit			05.400
0620 0625	Ontario Municipal Partnership Fund (Ontario Cannabis Legalization Impler	,	_	35,400
0626	Safe Restart Agreement: Municipal C		-	
0627	Safe Restart Agreement: Public Trans			
0628	Social Services Relief Fund (SSRF)			
0629	Provincial COVID-19 Recovery Fund	ng		
0695	Other		_	
0696 0697	Other Other		-	
0698	Other			
0699	0		Subtotal	35,400
(Government Transfers - Condition	nal Grants		
0810	Ontario Conditional Grants (SLC 12			933,188
0815	Ontario Grants for Tangible Capital A			665,794
0820	Canada Conditional Grants (SLC 12		_	18,015
0825 0830	Canada Grants for Tangible Capital A	Issets (SLC 12 9910 06) I Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	_	0 240,819
0831		Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)		72,751
0899	(······································	Subtotal	1,930,567
1098	Revenue From Other Municipalitie	es for Tangible Capital Assets (SLC 12 9910 07)		0
	-			1,150,168
	Revenue From Other Municipalitie			
1299	Total User Fees and Service Char	ges (SLC 12 9910 04)		23,602,157
	Licences, Permits, Rents, etc.			
1410	Trailer Revenue and Permits		_	004 500
1420 1430	Licences and Permits Rents, Concessions and Franchises		-	201,598
1431	Royalties		-	
1432	Green Energy			
1498	Other	Northam Industrial Park		4,879,970
1499			Subtotal	5,081,568
	Fines and penalties			
1605 1610	Provincial Offences Act (POA) Muni Other Fines	cipality which administers POA only	_	134,793
1620	Penalties and Interest on Taxes			339,935
1698	Other			,
1699			Subtotal	474,728
(Other revenue			
1805	Investment Income			304,040
1806	Interest Earned on Reserves and Res			
1811	Gain (Loss) on Sale of Land & Capita			101,822
1812	· · ·	nent Charges) (SLC 60 1025 01 + SLC 60 1026 01)		695,071
1813 1815		nal land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) ty Benefits Charges) (SLC 60 1036 01)	_	329,728
1815	Donations			27,596
1831	Donated Tangible Capital Assets (SL	C 53 0610 01)		358,066
1840	Sale of Publications, Equipment, etc.			
1850	Contributions From Non-consolidated			
1865		usiness Enterprise (i.e, Dividends, etc.)	_	
1870 1890	Gaming and Casino Revenues Other		_	
1890	Other	Misc income		1,776,921
1892	Other		-	1,770,021
1893	Other			
1894	Other			
1895	Other			
1896	Other			
1897 1898	Other Other			
1899			Subtotal	3,593,244
	Municipal Land Transfer Tax (0)	Coronto Act 2006)		5,000,244
	Municipal Land Transfer Tax (City of T	oronio Act, 2006)		
1886	Transient Accommodation Tax			
1888	Vacant Home Tax			
1905 I	Increase (Decrease) in Government B	usiness Enterprise Equity		287,380

TOTAL Revenues

64,862,639

9910

Province	of Ontario - Ministry of Municipal Affairs and Housing	30.06.2025 14:33
FIR2	023: Cobourg T	Schedule 10
	de: 1421 CONSOLIDATED STATEMENT OF OPERATIO	
		nded December 31, 2023
_	Or a kine it is a fit to a commutate at Original to a (Definite)	
	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	5.074.004
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	230,676,974
	(SLC 10 2099 01 + SLC 10 2062 01)	
		1
	Continuity of Government Business Enterprise Equity	\$
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 4020	Provincial Gas Tax for Transit Capital Expenses	040.040
4020	Provincial Gas Tax Recognized in the Year	340,916
	Total of Line 0899 Includes:	
	Canada Community - Building Fund - (Federal Gas Tax)	1 \$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	¥
4203	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			
0410	Protection Services Fire					-1,505	111,154		
0420	Police		824,106			5,879,720			
0421 0422	Court Security Prisoner Transportation				727,304				
0430	Conservation Authority								
0440 0445	Protective Inspection and Control Building Permit and Inspection Services		8,156						
0445	Emergency Measures		6,150						
0460	Provincial Offences Act (POA)								
0498 0499	Other	Subtotal	832,262	0	727,304	5,878,215	111,154	0	0
0611	Transportation Services Roads - Paved					24,463			
0612	Roads - Unpaved					24,403			
0613	Roads - Bridges and Culverts					00.045			
0614 0621	Roads - Traffic Operations & Roadside Winter Control - Except Sidewalks, Parking Lots					29,045 5,091			
0622	Winter Control - Sidewalks, Parking Lots Only								
0631 0632	Transit - Conventional Transit - Accessible					100,097			
0640	Parking					843,294			
0650	Street Lighting								
0660 0698	Air Transportation Other							1	
0699		Subtotal	0	0	0	1,001,990	0	0	0
0811	Environmental Services Wastewater Collection / Conveyance					6,022,958			
0812	Wastewater Treatment & Disposal					1,032,520			
0821 0822	Urban Storm Sewer System Rural Storm Sewer System						554,640		
0831	Water Treatment								
0832	Water Distribution / Transmission					6,260,414			
0840 0850	Solid Waste Collection Solid Waste Disposal								
0860	Waste Diversion								
0898 0899	Other	Subtotal	0	0	0	13,315,892	554,640	0	0
0000	Health Services	Gustotai				10,010,002	004,040		
1010	Public Health Services								
1020 1030	Hospitals Ambulance Services								
1035	Ambulance Dispatch								
1040 1098	Cemeteries Other								
1099		Subtotal	0	0	0	0	0	0	0
1210	Social and Family Services General Assistance								
1210	Assistance to Seniors								
1230	Child Care and Early Years Learning								
1298 1299	Other	Subtotal	0	0	0	0	0	0	0
	Social Housing			1					
1410 1420	Public Housing Non - Profit / Cooperative Housing								
1430	Rent Supplement Programs								
1497 1498	Other Other								
1498 1499		Subtotal	0	0	0	0	0	0	0
40.00	Recreation and Cultural Services								
1610 1620	Parks Recreation Programs		77,204	5,000 6,505		92,788		<u> </u>	
1631	Recreation Facilities - Golf Course, Marina, Ski Hill			4,340		901,210			
1634 1640	Recreation Facilities - All Other Libraries		27,939	2,170	422,864	2,058,500 28,868			
1645	Museums		21,000		422,004				
1650 1698	Cultural Services Other					9,400			
1699	Other	Subtotal	105,143	18,015	422,864	3,090,766	0	0	0
1010	Planning and Development								
1810 1820	Planning and Zoning Commercial and Industrial					171,788 10,061		<u> </u>	
1830	Residential Development								
1840 1850	Agriculture and Reforestation Tile Drainage / Shoreline Assistance								
1898	Other								
1899		Subtotal	0	0	0	181,849	0	0	0
1910	Other								
9910	то	TAL	933,188	18,015	1,150,168	23,602,157	665,794	0	0

Province of Ontario - Ministry of Municipal Affairs and Housing											30.06.2025 14:33
FIR2023: Cobourg T Asmt Code: 1421 MAH Code: 61403										TION INFO	DRMATION cember 31, 2023
General Information											
1. Optional Property Classes in Effect		2									
0202 N New Multi-Residential		Y or N Y									
0205 G Parking Lot (Includes CJ, CR, CX, CY, CZ)		N									
0210 D Office Building 0215 S Shopping Centre		N									
0215 S Shopping Centre 0220 L Large Industrial		N									
0225 Other		N									
2. Capping Parameters and Results	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increasers	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
0320 M Multi-Residential	Y or N Y	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0330 C Commercial	Y										
0340 I Industrial	Y										
				Low	Band	Middl	e Band				
		Graduated Tax Rates in Effect?	Number of Tax Bands	CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate				
3. Graduated Taxation (Tax Bands)		2	3	4	5	6	7				
0610 C Commercial		Y or N N	#	\$	%	\$	%				
0611 G Parking Lot		N									
0612 D Office Building 0613 S Shopping Centre		N									
0620 I Industrial		N									
0621 L Large Industrial		N									
		Phase-In									
		Program in	Year Current Phase-In Initiated	Term of Current Phase-In							
4. Phase-In Program in Effect (Most recent Phase-In on)	()	Effect? 2 Y or N	3 Year	4 # of Years							
0805 R Residential		N									
0810 M Multi-Residential 0815 N New Multi-Residential		N									
0820 C Commercial (Includes G, D, S)		N									
0840 I Industrial (Includes L) 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%									
C. Descrite Tex Desc Deter for Comment V			RIM Billing Install			AL Billing Installm					
6. Property Tax Due Dates for Current Year To be completed by Single / Lower-tier Municipalities Only		Installments 2	First Due Date 3	Last Due Date 4	Installments 5	First Due Date 6	Last Due Date 7				
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD				
1210 R Residential 1220 M Multi-Residential		2	20230302 20230302	20230525	2	20230601 20230831	20230831 20231102				
1230 F Farmland		1	20230302	20200020	2	20230601	20230831				
1240 T Managed Forest 1250 C Commercial		1 2	20230302 20230302	20230525	2	20230601 20230831	20230831 20231102				
1260 I Industrial		2	20230302	20230525	2	20230831	20231102				
1270 P Pipeline 1298 Other		2	20230302	20230525	2	20230831	20231102				
		·									

30.06.2025 14:33

1. GENERAL PURPOSE LEVY INFORMATION

9299			TOTAL					Assessment					LT/ST Taxes	UT Taxes	Taxes	TOTAL
								2,786,996,564					28,078,810	16,179,713	7,200,353	51,458,876
							1						1			
	RTC Tax									Tax I	Rates		Municipa	l Taxes		
	RTC RTQ		Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	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%	\$	\$	\$	\$
2001	0	Cobo	urg 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		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

Asmt Code: 1421 MAH Code: 61403

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

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

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3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

													LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
													L1/ST Taxes			
9699			TOTAL											0		0
										Tax F	Rates		Municip	al Taxes		
	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	\$	\$	0.xxxxx%	0.xxxxx%	0.xxxxx%	0.xxxxx%	\$	\$	\$	\$
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
9601				Subtotal			0	0						0		0
3001				Subtotal			U	U						0		0

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Province of Ontario Ministr	y of Municipal Affairs and Housing
	y or municipal Analis and nousing

FIR2023: Cobourg T Asmt Code: 1421

MAH Code: 61403

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2023

			oal Taxes	Education	TOTAL	
		LT / ST	UT	Taxes		
	4. ADJUSTMENTS TO TAXATION	12	13	14	15	
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	\$	\$	\$	\$	
	5. SUPPLEMENTARY TAXES				··	
	5. SUPPLEMENTART TAKES					
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 F	ate 28,339,384	16,323,742	7,265,524	51,928,650	
	7. AMOUNTS ADDED TO TAX BILL					
0005						
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				0	
9890	Subt	otal 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				0	
9892	Subt	otal 0	0	0	0	
	9. TOTAL AMOUNT LEVIED					
9990	5. TOTAL AMOUNT LEVIED TOTAL Le	ies 28,518,042	16,323,742	7,265,524	52,107,308	

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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
						1				Tax	Rates		Municipa	l Taxes		
	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	\$	\$	0.xxxxx%	0.xxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001		Cobou														
1028	RG		Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	43,500	43,500	0.909330%	0.523979%	0.00000%	1.433309%	396	228	0	624
1210	CF		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%	0.00000%	2.149968%	30,937	17,827	0	48,764
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
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													0	0	0	0
						-							0	0	0	0
													0	0	0	0
9201				Subtotal		1	8,836,000	8,836,000					120,326	69,335	81,555	271,216

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

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

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

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

9699		1	TOTAL										LT/ST PILS	UT PILS	Education PILS	TOTAL
										Tax I	Rates		Municij	oal PILS		
	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Assessment	PIL Phase-In Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	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%	12 \$	13 \$	14 \$	15 \$
6001						1			_		_		_	0		(
														0		() () ()
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9601				Subtotal			0	0						0		(

Province of Ontario-Ministry of Municipal Affairs and Housing

FIR2023: Cobourg T Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

	[Municip	al PILS	Education	
		LT / ST	UT	PILS	TOTAL
4. SUPPLEMENTARY PAYMENTS-IN-LIEU		12	13	14	15
		\$	\$	\$	\$
Total of all supplementary PILS (Supps, Omits, Section 444)					0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
	TOTAL PILS Levied by Tax Rate	120,326	69,335	81,555	271,216
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
Local improvements					0
Sewer and water service charges					0
Sewer and water connection charges					0
Fire service charges					0
Municipal drainage charges					0
Waste management collection charges					0
Business improvement area					0
Other County		65,731	24,264		89,995
	Subtotal	65,731	24,264	0	89,995
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
Railway rights-of-way (RTC = W) - from Ontario Enterprises	[0
Railway rights-of-way (RTC = W) - from Province					0
Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises					0
Utility transmission and utility corridors (RTC = U) - from Province					0
Institutional Payments - Heads and Beds (MunAct 323, 324)		11,165			11,165
Hydro-electric Power Dams - from Province					0
Other					0
	Subtotal	11,165	0	0	11,165
8 TOTAL PAYMENTS-IN-LIFULEVIED					
	TOTAL PILS Levied	197,222	93,599	81,555	372,376
	Total of all supplementary PILS (Supps, Omits, Section 444) 5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE 6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements Sewer and water service charges Sewer and water service charges Sewer and water connection charges Fire service charges Municipal drainage charges Waste management collection charges Business improvement area Other County 7. OTHER PAYMENTS-IN-LIEU AMOUNTS Railway rights-of-way (RTC = W) - from Ontario Enterprises Railway rights-of-way (RTC = W) - from Province Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises Utility transmission and utility corridors (RTC = U) - from Province Institutional Payments - Heads and Beds (MunAct 323, 324) Hydro-electric Power Dams - from Province	Total of all supplementary PILS (Supps, Omits, Section 444) 5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE C. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements Sewer and water service charges Sewer and water connection charges Fire service charges Municipal drainage charges Waste management collection charges Business improvement area Other County Subtotal 5. OTHER PAYMENTS-IN-LIEU AMOUNTS Railway rights-of-way (RTC = W) - from Ontario Enterprises Railway rights-of-way (RTC = W) - from Province Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises Utility transmission and utility corridors (RTC = U) - from Province Institutional Payments - Heads and Beds (MunAct 323, 324) Hydro-electric Power Dams - from Province Other Other Subtotal	4. SUPPLEMENTARY PAYMENTS-IN-LIEU IT/ST Total of all supplementary PILS (Supps, Omits, Section 444) S 5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE TOTAL PILS Levied by Tax Rate 6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements Sewer and water connection charges	4. SUPPLEMENTARY PAYMENTS-IN-LIEU 12 13 Total of all supplementary PLLS (Supps, Omits, Section 444) 12 13 5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE TOTAL PILS Levied by Tax Rate 120,326 69,335 6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements 120,326 69,335 Sewer and water service charges 120,326 69,335 Sewer and water connection charges 120,326 69,335 Fire service charges 120,326 69,335 Municipal drainage charges 120,326 69,335 Waste management collection charges 120,326 69,335 Business improvement area 120,326 69,335 Other County 65,731 24,264 Diver County 65,731 24,264 Subtotal 65,731 24,264 Uitity transmission and uitity corridors (RTC = U) - from Ontario Enterprises 11,165 10 Uitity transmission and uitity corridors (RTC = U) - from Ontario Enterprises 11,165 10 Uitity transmission and uitity corridors (RTC = U) - from Ontario Enterprises 11,165 10 Uitity transmission and uitity corridors (RTC = U) - from Province 11,165 <td>A. SUPPLEMENTARY PAYMENTS-IN-LIEU III / ST UT DIA Total of all supplementary PILS (Supps, Omits, Section 444) IIII / ST IIII / ST IIII / ST 5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE TOTAL PILS Levied by Tax Rate 120.326 69.335 81.555 6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements Sewer and water service charges 69.335 81.555 Sewer and water connection charges Sewer and water connection charges IIII / ST IIII / ST IIII / ST Business improvement area Other County Subtoral IIIII / ST IIIII / ST IIIII / ST Other County Subtoral 65.731 24.264 IIIII / ST IIIII / ST IIIIII / ST Nultigrad particular provements Sawary rights-of-way (RTC = W) - from Ontario Enterprises IIIIII / ST IIIIII / ST IIIII / ST IIIIII / ST IIIII / ST<</td>	A. SUPPLEMENTARY PAYMENTS-IN-LIEU III / ST UT DIA Total of all supplementary PILS (Supps, Omits, Section 444) IIII / ST IIII / ST IIII / ST 5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE TOTAL PILS Levied by Tax Rate 120.326 69.335 81.555 6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements Sewer and water service charges 69.335 81.555 Sewer and water connection charges Sewer and water connection charges IIII / ST IIII / ST IIII / ST Business improvement area Other County Subtoral IIIII / ST IIIII / ST IIIII / ST Other County Subtoral 65.731 24.264 IIIII / ST IIIII / ST IIIIII / ST Nultigrad particular provements Sawary rights-of-way (RTC = W) - from Ontario Enterprises IIIIII / ST IIIIII / ST IIIII / ST IIIIII / ST IIIII / ST<

Province of Ontario - Ministry of Municipal Affairs and Housing	
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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2023

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	c. to Com, Ind, Pipel	ines)					100.000%	69.101%	1.584%	28.439%	0.876%	0.000%
						Municipa	l Taxes		Distr	ribution of Educa	tion Taxes in colu	mn 6 by School Bo	bard
	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
Property Class Group	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
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
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		1,668	0
0515 Industrial New Construction	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	1,222	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	0,032,000	7,220,939	0,032,000	7,220,939	130,007	03,717	37,000	0	30,000	041	13,030	403	0
9160 Adj. for Shared PIL Properties	0	0	0	0	0	0	0	0					
9170 Supplementary Taxes					469.774	260,574	144,029	65.171	45,135	846	18,555	635	
					405,114	200,374	144,025	03,171	43,133	040	10,000	033	
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	2,001,001	102,010	2,002,010	00,101	
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	0

2. Payments-In-Lieu of Taxation

						Municip	al PILS		
	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	LT / ST	UT	Education PILS	
Property Class Group	16	2	18	17	3	4	5	6	
	\$	\$	\$	\$	s	\$	\$	\$	
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	
1320 Office Building	0				0	0	0	0	
1325 Office Building New Construction	0		0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	Part 3 contains Distribution of PILS by School Boards
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		
1515 Industrial New Construction	0				0	0	0	0	
1610 Large Industrial	0				0	0	0	0	
1615 Large Industrial New Construction	0				0	0	0	0	
9230 Subtotal	0	0	0	0	0	0	0	0	
	-	-	-	-	-	-		-	
1705 Landfill	0				0	0	0		
1718 Pipelines	0		1		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 Amts Added to PILs					89,995	65,731	24,264	0	
9290 Amis Added to PILS 9292 Other PIL Amounts					11,165	11,165	24,264	0	
9299 TOTAL before Adj.	8,836,000	13,232,250	8,836,000	13,232,250	372,376	11,165	93,599	81,555	
5255 TOTAL before Adj.	8,836,000	13,232,250	8,830,000	13,232,250	372,376	197,222	93,599	81,555	

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

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

			PILS Levied					Distribution	of PIL Entitleme	nt in Col. 7	Dist	ribution of Educat	ion PILS in colum	n 10 by School B	oard
	Source of PILS	LT / ST	UT	Education	Total PILS Levied	Adjustment to PILS Levied	Total PIL Entitlement	LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	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														
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 OPP, MTO	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

Asmt Code: 1421 MAH Code: 61403

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

						_						
		Salaries, Wages and Employee	Interest on	Materials	Contracted	Rents and Financial	External	Amortization	Total Expenses Before	Inter-Functional	Allocation of Program Support	Total Expenses
		Benefits	Long Term Debt		Services	Expenses	Transfers		Adjustments	Adjustments	*	After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
	.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0240	General government Governance	298,203		95 527					383,730			383,730
0240	Corporate Management	371,363		85,527 7,887				340,689	719,939			719,939
0260	Program Support	2,726,764		1,451,821	100,040		24,674	340,003	4,303,299		-4,278,625	24,674
0299	Subtotal	3,396,330	0	1,545,235	100,040	0	24,674	340,689	5,406,968	0	-4,278,625	1,128,343
	Protection Services											
0410	Fire	3,242,655		479,163	504,940			200,450	4,427,208			4,427,208
0420	Police	6,765,421		2,470,686	454,961	11,663		411,008	10,113,739			10,113,739
0421	Court Security	1,646,349		8,850				0	1,655,199			1,655,199
0422	Prisoner Transportation						054.050	0	0			0
0430 0440	Conservation Authority Protective Inspection and Control	1,067,439		303,315	30,072		251,353	0	251,353 1,400,826			251,353 1,400,826
0440	Building Permit and Inspection Services	1,007,439		505,515	30,072			18,178	18,178			18,178
0450	Emergency Measures	2,867		12,255				0	15,122			15,122
0460	Provincial Offences Act (POA)							0	0			0
0498	Other Business Services	2,712,414		356,199	20,841			0	3,089,454			3,089,454
0499	Subtotal	15,437,145	0	3,630,468	1,010,814	11,663	251,353	629,636	20,971,079	0	0	20,971,079
	Transportation Services											
0611	Roads - Paved	178,540		55,124	20,598			1,040,709	1,294,971			1,294,971
0612	Roads - Unpaved							0	0			0
0613	Roads - Bridges and Culverts	2,269		070.400	000.070			110,819	113,088			113,088
0614	Roads - Traffic Operations & Roadside	1,809,251 437,288		872,106	328,372			0	3,009,729			3,009,729
0621 0622	Winter Control - Except Sidewalks, Parking Lots Winter Control - Sidewalks, Parking Lots Only	437,200		126,118	59,109			0	622,515 0			622,515
0631	Transit - Conventional	80,412		400,016	546,120			79,474	1,106,022			1,106,022
0632	Transit - Accessible			100,010	010,120			0	0			0
0640	Parking	38,140	10,143	212,610	85,991	72,795		0	419,679			419,679
0650	Street Lighting	847		215,130				222,402	438,379			438,379
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	Subtotal	2,546,747	10,143	1,881,104	1,040,190	72,795	0	1,453,404	7,004,383	0	0	7,004,383
	Environmental Services										1	
0811	Wastewater Collection / Conveyance	310,655	1,298	274,984	79,777			293,307	960,021			960,021
0812 0821	Wastewater Treatment & Disposal Urban Storm Sewer System	1,723,441		1,001,271	349,050			1,405,679 405,870	4,479,441 407,511			4,479,441 407,511
0822	Rural Storm Sewer System	1,041						403,070				
0831	Water Treatment			70,432				1,435,838	1,506,270			1,506,270
0832	Water Distribution / Transmission				3,256,805			0	3,256,805			3,256,805
0840	Solid Waste Collection							0	0			0
0850	Solid Waste Disposal			1,298				0	1,298			1,298
0860	Waste Diversion							0	0			0
0898	Other							0	0			0
0899	Subtotal	2,035,737	1,298	1,347,985	3,685,632	0	0	3,540,694	10,611,346	0	0	10,611,346
1010	Health Services Public Health Services						15,423	0	15,423			15,423
1010	Hospitals						10,420	0	0			0
1020	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries							0				0
1098	Other							0	0			0
1099	Subtotal	0	0	0	0	0	15,423	0	15,423	0	0	15,423
	Social and Family Services											
1210	General Assistance							0				0
1220	Assistance to Seniors							0				0
1230 1298	Child Care and Early Years Learning Other							0	0			0
1298 1299	Subtotal	0	0	0	0	0	0	0		0	0	0
1299	Subtotal	0	U	0	0	0	0	0	0	0	0	0

Province of Ontario - Ministry of Municipal Affairs and Housing

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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	φ	Φ	φ	φ	φ	Φ	φ	φ	φ	Φ	φ
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 Northam						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

FIR2023: Cobourg T Asmt Code: 1421

MAH Code: 61403

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2023

haan		
	Total of Column 1 Includes:	1
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 Ccapitalized 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 fhe 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	

Additional Information Contained in Schedule 40

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			-			CC	ST				AMORT	IZATION		
			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
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	General Government. Protection Services		7,244,013	12,447,612	199,362				12,646,974	5,203,599	340,689		5,544,288	7,102,686
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 0422	Court Security Prisoner Transportation		0	0					0	0			0	0
0422	Conservation Authority		0	0					0	0			0	(
0440	Protective Inspection and Control		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	114,07
0450 0460	Emergency Measures Provincial Offences Act (POA)		0	0					0	0			0	(
0498	Other	T -	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	_	05.055.015							10.100 000			10 100 010	07.101.15
0611 0612	Roads - Paved Roads - Unpaved		25,987,617 0	44,115,133 0	484,246				44,599,379 0	18,127,516 0	1,040,709		19,168,225 0	25,431,154
0612	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	(
0621	Winter Control - Except Sidewalks, Parking Lots		0	0					0	0			0	(
0622 0631	Winter Control - Sidewalks, Parking Lots Only Transit - Conventional		0 488,388	0 744,243	861,538				0 1,605,781	0 255,855	79,474		0 335,329	1,270,452
0632	Transit - Accessible		0	0					0	0			0	0
0640	Parking		0	0					0	0			0	C
0650 0660	Street Lighting Air Transportation		2,544,467	5,183,232	200,418				5,383,650	2,638,765	222,402		2,861,167	2,522,483
0698	Other	T -	0	0					0	0			0	
0699		Subtotal	31,362,027	53,791,401	1,546,202	0	0	0		22,429,374	1,453,404	0		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 0821	Wastewater Treatment & Disposal Urban Storm Sewer System	_	24,719,854 21,429,597	51,139,734 32,112,633	155,443				51,139,734 32,268,076	26,419,880 10,683,036	1,405,679 405,870		27,825,559 11,088,906	23,314,175
0822	Rural Storm Sewer System		0	0	100,110				02,200,010	0	100,010		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 0840	Water Distribution / Transmission Solid Waste Collection		0	0					0	0			0	C
0840	Solid Waste Disposal		0	0					0	0			0	
0860	Waste Diversion	_	0	0					0	0			0	C
0898	Other		0	0					0	0			0	0
0899	Health Services	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
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 1040	Ambulance Dispatch Cemeteries		0	0					0	0			0	C
1098	Other	T -	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 1220	General Assistance Assistance to Seniors		0	0					0	0			0	0
1220	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
1410	Social Housing Public Housing		0	0					0	0			0	0
	Non - Profit / Cooperative Housing	_	0	0					0	0			0	0
1420			0	0					0	0			0	0
1430	Rent Supplement Programs		-											
1430 1497	Other		0	0					0	0			0	
1430 1497 1498		Subtotal	0	0	0	0	0	0	0	0	0	0	0	C
1430 1497 1498 1499	Other	Subtotal	0		0	0	0	0	0		0	0	0	000000000000000000000000000000000000000

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

					CO	ST				AMORTI	ZATION		
		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	Subto	al 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
F	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	Subto	al 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 Asse	ts 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

Province of Ontario - Ministry of Municipal Affairs and Housing

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2023

FIR2023: Cobourg T Asmt Code: 1421 MAH Code: 61403

SEGMENTED BY ASSET CLASS

SEGN	IENTED BY	Y ASSET CLASS				
			2023 Opening	2023 Closing		
			Net Book Value	Net Book Value		
			(NBV)	(NBV)		
	General Capita	al Assets	1	11		
			\$	\$		
2005	Land		15,347,882	15,347,882		
2010	Land Improveme	nts	6,950,297	7,201,305		
2020	Buildings		49,885,638	53,482,998		
2030	Machinery & Equ	ipment	6,612,480	7,724,066		
2040	Vehicles		4,736,961	5,097,688		
2097	Other	Books and Periodicals	193,241	200,757		
2098	Other		0			
2099		Total General Capital Assets	83,726,499	89,054,696		
			2023 Opening Net Book Value	2023 Closing Net Book Value		
			(NBV)	(NBV)		
	1	A 4-	. ,	. ,		
	Infrastructure	Assets	1	11		
2205	Land		\$	\$		
2205	Land Improveme	nte	0			
2220	Buildings	113	0			
2230	Machinery & Equ	inment	0			
2240	Vehicles	ipment	0			
2250	Linear Assets		104,206,832	111,779,899		
2297	Other		0	,		
2298	Other		0			
2299		Total Infrastructure Assets	104,206,832	111,779,899		
			107 000 001	000 004 505		
9920		Total Tangible Capital Assets	187,933,331	200,834,595		
2405		Construction-in-progress	18,757,255			18,757,255
2405		construction-in-progress	10,757,255		I	10,757,255
9921	Total Tangible	Capital Assets and Construction-in-progress	206,690,586	0	0	219,591,850
	-					

	of Ontario - Ministry of Municipal Affairs and Housing	30.06.2025 14:33
FIR2	023: Cobourg T	Schedule 53
	ode: 1421 CONSOLIDATED STATEMENT OF CHANGE IN NE	
	ode: 61403 (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FIN	
	for the ye	ar ended December 31, 2023
CONS	SOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)	
0011		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 1032	Contributed (Donated) Tangible Capital Assets Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	-358,066
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 1071	Other Disposal of other assets Other	-209,772
1099	Subtota	-13,060,914
1210	Change in Supplies Inventories	
1220	Change in Prepaid Expenses	
1230 1299	Other Subtota	al 0
1200		
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 1422	Net Financial Assets (Net Debt), Beginning of Year Prior Period Adjustment	15,018,657 -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
SOUR	RCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS	
0001		1
	Long Term Liabilities Incurred	\$
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215 0220	Commercial Area Improvement Program Other Ontario Housing Programs	
0235	Serial Debentures	
0240	Sinking Fund Debentures	
0245	Long Term Bank Loans	
0250 0255	Long Term Reserve Fund Loans Lease Purchase Agreements (Tangible Capital Leases)	
0255	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtota	al 0
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 0417	Recreation Land (The Planning Act) (SLC 60 1032 01) Community Benefits Charges (SLC 60 1036 01)	89,395
0417	Donations	0
0420	Other	
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	
0447	Investment Income	
0448 0495	Prepaid Special Charges Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtota	al 649,827
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910.06 - (SLC 10.4000.01 - SLC 60.1047.01)	0
0425 0430	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	0 665,794
0430 0435 0440	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01)	665,794
0430 0435 0440 0445	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01) Provincial Gas Tax (SLC 10 4019 01)	665,794 0 72,751 0
0430 0435 0440	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01)	665,794 0 72,751 0
0430 0435 0440 0445	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01) Provincial Gas Tax (SLC 10 4019 01)	665,794 0 72,751 0 738,545
0430 0435 0440 0445 0502	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01) Provincial Gas Tax (SLC 10 4019 01) Subtota	665,794 0 72,751 0 738,545
0430 0435 0440 0445 0502	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01) Provincial Gas Tax (SLC 10 4019 01) Subtota	665,794 0 72,751 0 738,545
0430 0435 0440 0445 0502 0499 0610	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01) Provincial Gas Tax (SLC 10 4019 01) Subtota Contributed (Donated) Tangible Capital Assets	al 1,388,372
0430 0435 0440 0445 0502 0499	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) Capital Grants: Other Municipalities (SLC 12 9910 07) Canada Community - Building Fund - AMO (SLC 10 4099 01) Provincial Gas Tax (SLC 10 4019 01) Subtota	al 1,388,372

Asmt Code: 1421 MAH Code: 61403 30.06.2025 14:33

* 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
	Operating Transactions		Actual 1
	Cash Received From		\$
0210	Taxes		
0220	Transfers		
0230	User Fees		
0240	Fees, Permits, Licenses and Fines		
0250	Enterprises.		
0260	Investments		
0298	Other		
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		
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		
0699		Cash Applied to Capital Transactions	0
	Investing Transactions		
0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		
0898	Other		
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		
1097	Other		
1098	Other	Cook Applied to Financian Target (inc	
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		
9940	Cash and Cash Equivalents, End of Year		0
			1

Cash:

1501	Unrestricted
1502	Restricted

- 1503 Unallocated
- 9950 Cash and Cash Equivalents, End of Year

\$

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Cobourg T

Asmt Code: 1421 MAH Code: 614<u>03</u> 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.

CON	SOLIDATE	D STATEMENT OF CASH FLOW	/ - INDIRECT METHOD	2023 Actual
	Operating Tr	ansactions		1 \$
2010		lus (Deficit), Before Remeasurement Gains (Loss	es) (Sic 10 2099)	5,371,981
2020	-	ems Including Amortization		8,087,986
2021		(Donated) Tangible Capital Assets		358,066
2022		on-Cash Assets and Liabilities		10,600,631
2023	Accretion E			
2030	Prepaid Exp			
2040		eferred Revenue		525,606
2096	Other			
2097	Other			
2098	Other			
2099	ounor		Cash Provided By Operating Transactions	24,944,270
	Capital Trans	sactions		
0610	-	n Sale of Tangible Capital Assets		147,529
0620		o Acquire Tangible Capital Assets		-21,958,301
0630		onstruction-In-Progress		615,439
0698	Other			
0699	ounor	I	Cash Applied to Capital Transactions	-21,195,333
	Investing Tra	unsactions		21,100,000
0810	-	om Portfolio Investments		
0820	Portfolio Inve			
0898	Other	Asset Retirement Obligation		421,918
0899	Othor		Cash Provided By / (Applied To) Investing Transactions	421,918
	Financing T	ransactions	cush riorded by (Applica ro) investing ransactions	121,010
1010	-	om Long Term Debt Issues		
1020		ng Term Debt Repayment		-559,823
1020	Temporary L			-000,020
1030		of Temporary Loans		
1096	Other			-45,000
	Other	Promissory note		-40,000
1097				
1098	Other		Cook Dravided Dy Operating Transactions	604 822
1099			Cash Provided By Operating Transactions	-604,823
1210	Increase In Ca	sh and Cash Equivalents		3,566,032
1220	Cash and Cash	n Equivalents, Beginning of Year		10,632,402
9920	Cash and Cash	n Equivalents, End of Year		14,198,434
				2023 Actual
				Actual 1
	Cash and Ca	ash Equivalents Represented By:		\$
1401	Cash			14,198,434
1402	Temporary E	orrowings		
1403	Short Term I	-		
1404	Other			
9940		h Equivalents, End of Year		14,198,434
0010				14,100,404
				1
	Cash:			\$
1501	Unrestricted			14,198,434
1502	Postrictod			

 1502
 Restricted

 1503
 Unallocated

 9950
 Cash and Cash Equivalents, End of Year

14,198,434

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Cobourg T

Asmt Code: 1421 MAH Code: 61403

5680

Exchange Rate Stabilization

Schedule 60

30.06.2025 14:33

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

		Obligatory Reserve	Discretionary Reserve	D
		Funds, Deferred Revenue	Funds	Reserves
		1	2	3
0299	Balance, Beginning of Year	\$ 11,924,088	\$	\$ 11,612,255
		11,324,000		11,012,200
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	s Act 7,461,280		
0810	Lot Levies			
0820	Subdivider Contributions	0		
0830	Recreational Land (The Planning Act)			
0834	Community Benefits Charges			
0841		158,427		
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province	199,710		
0861 0862	Building Code Act, 1992 Canada Community - Building Fund (Federal Gas Tax)	643,349		
0864	Building Canada Fund (BCF)	040,049		
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other OCIF	1,393,174		
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Sur	rplus 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 1042	Community Benefits Charges Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)	240,819		
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)	240,013		
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
2035		21,014,011	0	0,101,420
		Obligatory Reserve	Discretionary Reserve	D -
		Funds, Deferred Revenue	Funds	Reserves
	Totals in Line 2099 are Analysed as Follows:	1	2	3
		\$	\$	\$
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 Tax Rate Stabilization			
5091 5630				
5630 5660	Lot Levies Parking Revenues			
5660 5670	Parking Revenues Debenture Repayment			
5620	Debendre Repayment			

Schedule 60 **CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2023

FIR2023: Cobourg T Asmt Code: 1421 MAH Code: 61403

	Per Service Purpose:	
5205	General Government	1,
5210	Protection Services	3,
	Transportation Services:	
5215	Roadways	1,
5216	Winter Control	
5220	Transit	
5221	Parking	
5222	Street Lighting	
5223	Air Transportation	
	Environmental Services:	
5225	Wastewater System	-1,
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	

Obligatory Deferred Revenue:

5635	Development Charges Cash Collected (SLC 61B 0299 28)	
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25))
5640	Subdivider Contributions	
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		

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)

15,682,344 0 5,932,167 21,614,511 0 8,707,423

TOTAL

2
\$

Value of In Kind Contributions 1 \$

Asmt Code: 1421

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

MAH Code: 61403		for the year ended
D: Spending or Allocation of Opening Obligatory Reserve Fund Balances	Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
	1	2
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	Spend / Allocate
	Opening Balance	Opening Balance
Per di se di	1	2
Parkland	%	\$
6004 Parkland Special Account		
	Spend / Allocate	Spend / Allocate
	Opening Balance	Opening Balance
	1	2
Community Benefits Charges	%	S
6005 Community Benefits Charges Special Account		
		I

FIR2023: Cobourg T Asmt Code: 1421

MAH Code: 61403

30.06.2025 14:33

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	Total Closing Development Charges Receivables Balance, December 31	
		24	17	18	19	20	25	
	Services	\$	\$	\$	\$	\$	\$	
0205	General Government	0				0	0	
0206	Emergency Preparedness Services	0				0	0	
0207	Electrical Power Services	0				0	0	
0210	Fire Protection Services	0				0	0	
0215	Policing Services	0				0	0	
0216	Provincial Offences Act Services	0				0	0	
0220	Highways (Roads and Structures)	0				0	0	
0225	Transit	0				0	0	
0226	Toronto-York Subway Extension	0				0	0	
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0	0	
0235	Stormwater Drainage and Control Services	0				0	0	
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0	0	
0245	Emergency Medical Services	0				0	0	
0246	Public Health Services	0				0	0	
0250	Long-term Care	0				0	0	
0255	Child Care and Early Years Programs and Services	0				0	0	
0260	Housing	0				0	0	
0270	GO Transit	0				0	0	
0275	Library	0				0	0	
0280	Parks and Recreation Services	0				0	0	
0285	Development Studies	0				0	0	
0286	Parking	0				0	0	
0287	Animal Control	0				0	0	
0288	Municipal Cemeteries	0				0	0	
0289	Waste Diversion Services	0				0	0	
0290	Other	0				0	0	
0295	Other	0				0	0	
0296	Other	0				0	0	
0297	Other	0				0	0	
0299	TOTAL	0	0	0	0	0	0	

			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
	Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0205	General Government	44,331				0	44,331			44,331		44,331	0
0206	Emergency Preparedness Services	0			1	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	
0226	Toronto-York Subway Extension	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	
0235	Stormwater Drainage and Control Services	0	549,720	14,298		564,018	564,018					0	
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0	0					0	
0245	Emergency Medical Services	0				0	0					0	
0246	Public Health Services	0				0	0					0	1. A
0250	Long-term Care	0				0	0					0	
0255	Child Care and Early Years Programs and Services	0				0	0					0	
0260 0270	Housing GO Transit	0				0	0					0	
0270	Library	-132,488	406,039	4,358		410,397	277,909	91,000		-11,122		79,878	1
0275	Parks and Recreation Services	-132,466	2,178,321	4,356		2,192,058	1,689,989	91,000	521,225	336,536		857,761	
0285	Development Studies	0	60.298	2,164		62,462	62,462	43.639	521,225	-8,894		34,745	
0286	Parking	0	11,650	3,295		14,945	14,945	40,000		-56,958		-56,958	
0287	Animal Control	0	11,000	0,200		0	0			-00,000		00,000	
0288	Municipal Cemeteries	0				0	0					0	
0289	Waste Diversion Services	0				0	0					0	1
0290	Other Parkland Development					0	0			-310,084		-310,084	
0295	Other	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

Sq. Foot

0.00

Schedule 62 **DEVELOPMENT CHARGES RATES**

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

for the year ended December 31, 2023

FIR2023: Cobourg T Asmt Code: 1421 MAH Code: 61403

RESIDENTIAL CHARGES (\$) NON - RESIDENTIAL CHARGES (\$) Apartments NON Res. Industrial Commercial Institutional Single Semi-Other < = > = Secondary Other Other Other Other Other Other Other Detached Detached Multiples 1 Bedroom 2 Bedroom Units Service Per Sq. Foot Per Sq. Foot Per Sq. Foot Per Sq. Foot 17 7 9 14 15 16 2 3 6 8 10 11 12 13 1 4 5 **Municipal Wide Charges** 1 If Other, Please Specify > If Other, Please Specify > 210 Fire Protection Services 785.00 627.00 401.00 546.00 357.00 0.46 215 Policing Services 870.00 694.00 445.00 606.00 396.00 0.51 225 8,347.00 6,663.00 4,268.00 5,811.00 3,796.00 4.94 Transit 1,398.00 1,116.00 715.00 973.00 636.00 0.20 275 Library Parks and Recreation Services 7,140.00 5,700.00 4,971.00 3,247.00 1.00 280 3,651.00 900 Other 44.00 35.00 23.00 31.00 20.00 0.05 TOTAL MUNICIPAL WIDE CHARGES 18,584.00 9910 0.00 14,835.00 9,503.00 12,938.00 8,452.00 0.00 0.00 0.00 0.00 7.16 0.00 0.00 0.00 0.00 0.00 1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

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

0400 Optimized 744.573 0450 Upporting 1915.626 0450 Marking and the stand	Provinc	e of Onta	ario - Ministry of Munic	ipal Affairs and Housing		30.06.2025 14:33
CONSOLIDATED STATEMENT OF LOSSING Image: Constant Con		2022				Schodulo 70
MML Code: 8403 (or the year stund December 31, 202 Final Cill ASSetS 1 1 1029 Cash and Cash Equivalents. 1 1 1030 Campanin 1 1 1040 Campanin 1 1 1040 Campanin 1 1 1040 Other Kaccolate 2774, 000 1 1040 Other Kaccolate 2774, 000 1						
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construction 1 construction 1 construction 1 construction 1 construction 9000000000000000000000000000000000000		Jouc. (1400			
besh and Cash Equivalents. 9 Contral Societyable 9 Contral Societyable 9 Contral Societyable 9 Contral Societyable 9 Contral Municipalles 9	Fina	ncial	Assets			
0200 Cash and Cash Equivalents. 14,18,351 010 Casha Cash Equivalents 94,90,90 010 Casha Cash Equivalents 94,90,90 0100 Casha						
Accounts Receivable 9900000000000000000000000000000000000		0				
04100 Control 95000 04200 Ontern 94100 04200 Ontern 941000 <	0299	Cash	and Cash Equivalen	.15.		14,198,434
0.020 Outer 1 7.44.57 000 Upper 1 7.744.07 000 Mone 1 8.745.07 000 Mone 1 8.745.07 000 Mone 1 8.750.00 000 Mone 1 9.750.00 000 Mone 2 9.750.00 0 000 Mone 2 9.750.00 0 0 0000 Mone 2 9.750.00 0 0 0000 Mone 2 9.750.00 0 0 0 00000 Mone 2 9.750.00		Accou	nts Receivable			
0.1000 Upper Thing 91.800 0.1000 Other Resolution 7.724.000 0.1000 Control Resolution 0.724.000 0.1000 Control Resolution 0.724.000 0.1000 Control Resolution 0.724.000 0.1000 Control Resolution 0.727.124.000 0.1000 Control Resolution 0.727.124.000 0.1000 Control Resolution 0.800.000 0.1000 Control Resolution 0.900.0000 0.1000 Control Resolution 0.900.0000 0.1000 Control Resolution 0.900.00000 0.1000 Control Resolution 0.900.000000 0.1000 Control Resolution 0.900.000000 0.1000 Control Resolution 0.900.0000000 0.1000 Control Resolution 0.900.0000000000 0.1000 Control Resolution 0.900.00000000000000000000000000000000	0410	Canada	1			50,000
0400 Other Municipatities 7,743,00 0400 Diver Rescription 7,743,00 0400 Outree Rescription 2,833,44 0410 Outree Rescription 2,937,480 0410 Outree Rescription Interescription 2,722,188 0410 Outree Rescription Interescription 2,722,188 0410 Outree Rescription Interescription 2,937,580 0410 Outree Rescription Interescription 0 0410 Outree Rescription Interescription 0 0410 Statter Rescription 0 0411 Outree Rescription 0 0411 Outree Rescription 0 0411						,
04000 Charle Revealables 7.754.500 04000 Other Revealables 7.754.500 04000 Other Revealables 2.304.410 04000 Previous Veria's Lovies 3.850.000 04000 Previous Veria's Lovies 2.772.180 04000 Previous Veria's Lovies Lovies 2.972.972.972.972.972.972.972.972.972.97						181,826
0400 Other Receivable 7.744.600 05 Subtoal 7.744.600 05 Current Years 2.39.141 0500 Orient Years 2.39.141 0500 Provide Laws 9.29.141 0500 Provide Laws 9.29.141 0500 Provide Laws 9.29.141 0500 Provide Laws 9.29.17.17.181 0500 Provide Laws 9.21.07.17.181 0500 Provide Laws 9.21.07.17.181 0500 Provide Laws 2.10.28.752 0500 Other 2.10.28.752 0500 Other 2.10.28.752 0500 Other 2.10.28.752 0500 Other 9.10.10.10.10.10.10.10.10.10.10.10.10.10.			•		-	
Taxs Receivable 230.44 000 Current Varie Levies 230.44 000 Provines Varie Levies 480.20 000 Descripted Levies 480.20 000 Descripted Levies 480.20 000 Levies 480.20 000 Less. Allowano Por Uncollectables 59.00 000 Descripted Por Uncollectables 277.218 001 Portoline Variance Por Uncollectables 277.218 002 Portoline Variance Por Uncollectables 277.218 003 Portoline Variance Por Uncollectables 210.257.218 004 Portoline Variance Portoline Variance Portoline Portoline Variance						7,784,609
0010 Current Varia's Lavies 238.44 0020 Periods Varia's Lavies 416.55 0030 Port Varia's Lavies 1561.476 0030 Less'. Alorsmone Fort Incelectables 950.772 0041 Ess'. Alorsmone Fort Incelectables 950.772 0041 Ess'. Alorsmone Fort Incelectables 217.22.98 0141 Partialize and Indexed 217.22.98 0141 Partialize and Indexed 216.22.72 0141 Partialize and Indexed State of the Fair Value Category 216.22.72 0141 Partialize and Indexed State of the Fair Value Category 216.22.72 0142 Partialize and Indexed State of the Fair Value Category 216.22.72 0143 Partialize and Indexed State of the Fair Value Category 216.22.72 0144 Partialize and Indexed State of the Fair Value Category 216.22.72 0145 Partialize and Indexed State of the Fair Value Category 216.22.72 0145 Partialize and Indexed State of the Fair Value Category 216.22.72 0145 Partialize and Indexed State of the Fair Value Category 216.27.72 0145 Partialize And Value Category 216.27.72 0145 Partialize And Value Category 216.27.72 0145 Partialize And Value Category 216.27.72 </td <td>0499</td> <td></td> <td></td> <td></td> <td>Subtotal</td> <td>8,761,008</td>	0499				Subtotal	8,761,008
00200 Providue Year's Lovies 416,252 00300 Providue Year's Lovies 416,252 00400 Providue Sand Interest 500,770 00400 Providue Sand Interest 500,770 00400 Providue Sand Interest 500,770 00400 Providue Sand Interest 2,772,188 00400 Providue Sand Interest 2,102,752 00400 Overatives 2,102,752 00400 Overatives 2,004,752 00400 Overatives 2,004,752 00400 Subtotal 0 00400 <td< td=""><td>0040</td><td></td><td></td><td></td><td></td><td>000 444</td></td<>	0040					000 444
0630 Pick Year's Lewise 1651.475 0640 Penalties Interest 1651.475 0650 Penalties Interest 56.000 0650 Penalties Interest 56.000 0660 Penalties Interest 2.772.188 0700 Distributions Entropings 210.08.792 0620 Other 210.08.792 0620 Other Interest 2.00.78.700 0620 Other Interest 2.00.78.700 0620 Other Interest IS (7.0.000 0) 0.00 0630 Statutotal Interest IS (7.2.0.000 0) 0.00 0645 Statutotal Interest IS (7.2.0.000 0) 0.00 0645 Other Interest IS (7.2.0.000 0) 0.00 0645					-	
0400 Penaltels and Interest 588,700 0500 Less: Management of Uncollectables 55,000 0500 Penaltels and Interest 2,772,188 0500 Derivations 0 0500 Derivations 0 0500 Overment Subless Entreprises 0 0500 Derivations (SLC 74 0600 01). 0 0500 Investment Subless Entreprises 0 0500 Investment Subles (SLC 74 0600 01). 0 0500 Investment Subles (SLC 70 0500 01). 0 0500 Investment Subles (SLC 70 0500 01). 0 0500 Investment Subles (SLC 70 0500 01). 0						
0695 Junction Subtool 2.772.188 017 Portolio Investments 91 92 91 92 91 92 91 92 91 92 91 92 91 92 <td></td> <td></td> <td></td> <td></td> <td></td> <td>508,770</td>						508,770
Investments * Interface Interface 017 Portfolio (Investments & Emergines) 21.028.752 0180 Debt Recoverable from Others 21.028.752 0180 Debt Recoverable from Others 0.000 0180 Subtotal 29.957.658 0180 Debt Recoverable from Others 0.000 0180 Subtotal 0.000 0280 Other Financial Assets 9.0000 0280 Other Reale 9.0000 0280 Other Reale 9.0000 0280 Other Reale 9.00000 0280 Other Reale 9.000000000000000000000000000	0690	Less:	Allowance For Uncolled	tables		56,000
00170 Portalio Investments 21.028.752 0019 Prinancial Assets, Designated to the Fair Value Category 21.028.752 0020 Other 010 - New Ambent 21.028.752 0020 Other 010 - New Ambent 00 0021 Debt Rocoverable from Others 0 0 0022 Debt Rocoverable from Others 0 0 0 0036 Retirement, Torka (SL 27.40.020.01) 0 0 0 0 0045 School Boarts (SL 27.40.020.01) 0	0699				Subtotal	2,772,188
0019 Pinal Alessit, Designated to the Fair Value Category 21.028.75 0020 Overmment Basiness Enterprises 21.028.75 0020 Overmment Basiness Enterprises 0.008.75 0020 Overmment Basiness Enterprises 0.008.75 0020 School Boards (SLC 74.002.01) 0.00 0020 School Boards (SLC 74.002.01) 0.00 0020 School Boards (SLC 74.002.01) 0.00 0030 School Boards (SLC 74.002.01) 0.00 0040 School Schoo						
0419 Financial Assets, Designated to the Fair Value Category 21.08.752 0500 Government Business Entropy 8.946.744 0520 Obta 28.976.65 0520 Stotol Business Entropy 0 0541 Cacovarble from Others 0 0545 Stotol Business Entropy 0 0546 Stotol Business Entropy 0 0547 Financial Assets 0 0548 Government Cac 17 4030 01). 0 0546 Government Cac 17 4030 01). 0 0547 Financial Assets 497.512 0548 Government Charges Installments Receivable 12.02.00 0549 Mortgogers Receivable 12.02.00 0549 Other Subtotal 0 0550 Government Charges Installments Receivable 12.02.00 1 0561 Government Charges Installments Receivable 1 1 0562 Government Charges Installments Receivable 1 1 0500 Other Subtotal 5 1						
0800 Covernment Business Entreprises 21 0.087, 52 0828 Other Gic - New Amment Subtotal 29,975,456 0828 Debt Recoverable from Others 0 0 0 0829 Subtotal 0 0 0 0 0826 Subtotal 0				to the Fair Value Category		
0828 0ther 0:0:- New Amherst 0:0:0:0:0:0:0:0:0:0:0:0:0:0:0:0:0:0:0:						21.028 752
0829 Subtotal 28.975.455 0511 Recoverable from Others 0 0622 School Boards (SL C7 4 0620 01) 0 0635 Retirement Fund (SL C7 4 0620 01) 0 0646 School Boards (SL C7 4 0620 01) 0 0647 School Boards (SL C7 4 0620 01) 0 0648 School Boards (SL C7 4 0620 01) 0 0649 Other 0 0700 Other Financial Assets 0 0801 Other Financial Assets 0 0802 Other Financial Assets 0 0803 Other Financial Assets 0 0804 Other Financial Assets 0 0805 Other Financial Assets 0 0806 Other Financial Assets 0 0807 Other Financial Assets 0 0808 Other Financial Assets 0 0809 Other 0 0809 Other 0 0809 Other Subtotal 0809 Other Subtotal <td< td=""><td></td><td></td><td></td><td></td><td></td><td>8,946,704</td></td<>						8,946,704
Debt Recoverable from Others 0 0811 Municipalities (SLC 74 0830 01). 0 0823 School Beack (SLC 74 0830 01). 0 0863 Reiterment Funds (SLC 74 1009 01). 0 0865 Minicipalities (SLC 74 0830 01). 0 0866 Other 0 0867 Subtotal 0 0868 Other Financial Assets 497.512 0879 Nomentories Heid For Resule 497.512 0881 Ind Heid For Resule 497.512 0893 Ind Heid For Resule 497.512 0894 Ortoge Recolvable 12.870 0895 Other 0 0896 Other Resule 50.217.468 10890 Other 0 0890 Other Result 50.217.468 1 Subtotal 50.217.468 1 Other 1 0890 Other Result 50.217.468 1 Other 1 1 Other Result 1 1 <td></td> <td></td> <td></td> <td></td> <td>Subtotal</td> <td>29,975,456</td>					Subtotal	29,975,456
0861 Municipalities (SL 7 4 0630 01). 0 0862 School Boards (SL 7 4 0639 01). 0 0863 Reiterment Funds (SL 7 4 1099 01). 0 0864 Sinking Funds (SL 7 4 1099 01). 0 0865 Individuals 0 0866 Other 0 0867 Subtotal 0 0868 Other 0 0869 Other 0 0861 Mortines Held For Resale 497,512 0862 Other Financial Assets 497,512 0863 Inventories Held For Resale 497,512 0864 Morting State Science 497,512 0865 Notes Reservable 0 0866 Other 1 2.70 0867 Morting State Science 497,512 0868 Morting State Science 497,512 0869 Morting State Science 1 0860 Other 0 0861 Other Science 5 0862 Subtotal 50,217,468 1 Subtotal 50,217,468 1 Subtotal 0 0 Operating Purposes 1 1 Subtotal 0 1						
0802 School Boards (SLC 74 0620 01). 0 0868 Retirement Funds (SLC 74 0890 01). 0 0864 Subtoal 0 0865 Individuals 0 0866 Subtoal 0 0867 Subtoal 0 0868 Uhrer Inancial Assets 497.512 0871 Ind Helf For Resale 497.512 0873 Ind Helf For Resale 497.512 0873 Ind Helf For Resale 497.512 0873 Ind Helf For Resale 1 0874 Mortages Receivable 1 0875 Deferred Taxes Receivable 1 0889 Subtoal 510.382 9830 TOTAL Financial Assets 56.217.468 1 Tamplibe Capital Assets: 1 0890 Operating Purposes 1 7 Tanglibe Capital Assets: 1 0890 Operating Purposes 1 7 Canads 1 1 01 Conads 1						
0868 Retirement Funds (SLC 74 0990 01). 0 0864 Sinking Funds (SLC 74 0990 01). 0 0865 Other 0 0866 Other 0 0867 Subtotal 0 0868 Other 0 0869 Other 9 0861 Inventories Held For Resale 497.512 0853 Nots Receivable 9 0850 Other receivable 12.270 0866 Other 0 0867 Overlage Receivable 0 0868 Subtotal 50.217.468 0869 Subtotal 50.217.468 0860 Other 9 0 Operating Purposes 1 1 Operating Purposes 1 <td></td> <td></td> <td></td> <td></td> <td>_</td> <td>0</td>					_	0
0864 Shihing Fundis (SLC 74 1099 01). 0 0865 Individuals 0 0866 Other 0 0867 Subtotal 0 0868 975.512 975.512 0850 Individuals 975.512 0851 Individuals 12.870 0855 Individuals 12.870 0856 Other For Resale 975.512 0850 Individuals 12.870 0855 Development Charges Installments Receivable 0 0859 Other 0 0859 Other 0 0850 Other 0 0850 Other 55.217.468 1 Subtotal 510.322 9830 TOTAL Financial Assets 56.217.468 2010 Operating Purposes 1 7 Tanglibic Capital Assets: 1 2020 Ontario 2 2031 Accourts Payable and Accrued Liabilities 2 2040 Other<					_	
0866 Individuals					_	
00ther				1).	-	U
Other Financial Assets 497.512 0301 Inventories Heid For Resale 497.512 0305 Notes Receivable 12,870 0406 Mortgage Receivable 12,870 0500 Other 12,870 0500 Other 00 0500 Other 56.217,466 0500 Other 50.217,466 0200 Other 50.217,466 0200 Other 50.217,466 0200 Other 5						
0800 Inventories Heid For Resale 447.512 0815 Notes Receivable 12.870 0855 Notes Receivable 0 0856 Development Charges Installments Receivable (SLC 60 5636 01) 0 0898 Subtotal 510.382 9830 TOTAL Financial Assets 55.217,468 1 Subtotal 510.382 9830 ToTAL Financial Assets 55.217,468 1 Subtotal 510.382 9830 ToTAL Financial Assets 55.217,468 1 Subtotal 510.382 1 Subtotal 50.217,468 1 Subtotal 50.217,468 1 Subtotal 50.217,468 2020 Canada 0 2030 Ontario 200 2030 Deperierie 200 2030					Subtotal	0
0800 Inventories Heid For Resale 447.512 0813 Land Heid For Resale 12.870 0835 Notres Receivable 12.870 0836 Development Charges Installments Receivable (SLC 60 5636 01) 0 0836 Development Charges Installments Receivable (SLC 60 5636 01) 0 0837 Charges Receivable 1 0838 Subtotal 50.217,468 9830 TOTAL Financial Assets 55.217,468 1 Subtotal 510.382 9300 Tornacial Assets: 1 2020 Canada 1 2030 Ontario Subtotal 0 2030 Ontario Subtotal 0 2030 Ontario 1 1 2030 Ontario 1 1 2031 Canada 144.129 30.734 2030 Ontario 20 144.129 2030 Ontario 20 144.129 2030 Other 20 20						
0831 Land Held For Reselve 12,870 0840 Mortgages Receivable 12,870 0840 Mortgages Receivable 0 0850 Deferd Taxes Receivable 0 0860 Other 0 0870 Other 0 0880 Other 0 0893 Uter 0 0893 Other 0 0893 Other 0 0893 Other 0 0893 Other 0 0993 TOTAL Financial Assets 56,217,468 1 Tanglob Capital Assets: 1 1 Stotodal 0 2003 Ontario 0 2010 Operating Purposes 1 1 Stotodal 0 2020 Canada 0 2030 Ontario 200 2040 Other 30,74 210 Canada 144,129 2210 Canada 144,129						
0835 Notes Receivable 12.870 0850 Deferred Taxes Receivable 0 0850 Dervelopment Charges Installments Receivable (SLC 60 5636 01) 0 0851 Dervelopment Charges Installments Receivable (SLC 60 5636 01) 0 0862 Dervelopment Charges Installments Receivable (SLC 60 5636 01) 0 0863 Other 0 0869 Subtotal 510.382 9830 TOTAL Financial Assets 56.217.468 1 S 0 0 Operating Purposes 1 1 S 0 000 Other 0 001ario 0 0 00200 Other 0 0030 Other 0 0030 Other 0 0040 Municipalities 0 0040 Other Municipalities 0 0040 Other Municipalities 0 0040 Other Municipalities 0 0040 Other Municipalities 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>497,512</td>						497,512
0404 Mortgages Receivable 0 050 Deferred Taxes Receivable 0 0880 Other 0 0898 Subtotal 510.382 9930 TOTAL Financial Assets 56.217.468 1 Subtotal 510.382 9930 Tomporary Loans 1 1 Subtotal 56.217.468 1 Subtotal 50.217.468 2010 Operary Loans 1 1 Subtotal 0 2020 Canada 0 2030 Other Subtotal 0 2040 Other Subtotal 0 2050 Subtotal 0 0 2060 Deper-ter 20.01 14.129.21 2010						10.070
0850 Deferred Taxes Receivable 0 0850 Development Charges Installments Receivable (SLC 60 5636 01) 0 0891 Other 0 0892 Development Charges Installments Receivable (SLC 60 5636 01) 0 0892 Subtotal 510.382 9930 TOTAL Financial Assets 56.217.463 1 Subtotal 510.382 1 Subtotal 56.217.463 2010 Operating Purposes 1 1 Subtotal 0 2020 Chanda 0 2020 Other 30.014 2020 Other Municipalities 1 20210 Chanda 1 2022 Other Municipalities 1 2020 Other Municipalities 1						12,870
0862 Development Charges Installments Receivable (SLC 60 5636 01) 0 0890 Other Subtotal 510.382 0893 OTAL Financial Assets 56.217.468 1 510.382 50.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 1 50.217.468 51.217.468 2020 Canada 50.217.468 51.217.468 2020 Canada 50.217.468 50.217.468 2020 Canada 50.217.468 50.217.468 2020 Canada 50.217.468 50.217.468 2020 Canada 50.217.468 50.217.468 2210 Cana			•		-	
0800 Other Subtotal 510,382 9830 Other 56,217,483 Liabilities 1 510,382 Liabilities 1 56,217,483 Liabilities 1 5 2010 Operating Purposes 1 2012 Canada - 2013 Ontario - 2014 Obher - 2015 Chanada - 2016 Ontario - 2010 Ontario - 2010 Ontario - 2010 Other - 2101 Canada - 2102 Canada - 2103 Upper-tier - 2210 Chanada - 2211 Definities - 22223 Definities - 2224 Other Municipalities - 2225 School Boards - 22203 Externet On Debt -				ents Receivable (SLC 60 5636 01)		0
0699 Subtotal 510,382 9930 TOTAL Financial Assets 56,217,468 Liabilities 1 5 2010 Operating Purposes 1 Tangible Capital Assets: 1 5 2020 Canada	0890		Ū			
9930 TOTAL Financial Assets 56.217,468 Liabilities 1 Temporary Loans 1 2010 Operating Purposes 1 Tangible Capital Assets: 2 2020 Canada 2 2030 Otherio 2 2040 Other 2 2059 Subtotal 0 Accounts Payable and Accrued Liabilities 144,129 2030 Ontario 2 2040 Other Municipatities 2 2050 School Boards 1 2061 Interest On Debt 1 2072 Financial Liabilities, Designated to the Fair Value Category 17,988,528 2071 Tack Accounts Payable 17,988,528 2072 Derivatives 18,592,650 2073 Derivatives 2 2080 Other 22,164,511 2091 Subtotal 18,592,650 2012 Etimated Tax Liabilities (PS3510) 21,614,511 2014 Derivatives 3,150,558 2015 Derivatives (SLC 60 2099 01) <t< td=""><td>0891</td><td>Other</td><td></td><td></td><td></td><td></td></t<>	0891	Other				
Liabilities Temporary Loans Tangible Capital Assets: Canada Canada Canada Canada Contrairo Cont	0898				Subtotal	510,382
Liabilities Temporary Loans Tangible Capital Assets: Tangible Capital Assets: Canada	0020					50 047 400
1 1 2010 Operating Purposes Tangible Capital Assets: - 2020 Canada - 2030 Ontario - 2040 Other - 2059 Subtotal 0 Accounts Payable and Accrued Liabilities - - 210 Canada 144,129 2200 Other - - 2210 Canada 144,129 2220 Ontario - - 2210 Canada 144,129 - 2220 Ontario - - - 2210 Canada 144,129 -	9930					50,217,408
Temporary Loans \$ Operating Purposes	Liabi	ilities				
2010 Operating Purposes						
Tangible Capital Assets:	2010					\$
2020 Canada Ontario	2010					
2030 Ontario	2020					
2040 Other Subtotal 0 209 Accounts Payable and Accrued Liabilities 0 2010 Canada 144,129 2020 Ontario 30,734 2030 Upper-tier 30,734 2040 Other Municipalities 30,734 2050 Other Municipalities 30,734 2051 Other Municipalities 30,734 2052 School Boards 30,734 2053 School Boards 30,734 2054 Other Municipalities 30,734 2050 Interest On Debt 10 2071 Trade Accounts Payable 17,988,528 2072 Financial Liabilities, Designated to the Fair Value Category 17,988,528 2073 Derivatives 18,592,650 208 Other 2429,559 209 Other 21,614,511 201 Estimated Tax Liabilities (PS3510) 21,614,511 201 Deferred Revenue 31,50,508 2030 Cher 31,50,508 2040 Other 3,150,508 2050						
Accounts Payable and Accrued Liabilities 144.129 2210 Canada 144.129 2200 Ontario 30,734 2201 Upper-tier 30,734 2202 Other Municipalities 30,734 2203 Upper-tier 30,734 2204 Other Municipalities 30,734 2205 School Boards 30,734 2206 Interest On Debt 30,734 2207 Trade Accounts Payable 17,988,528 2217 Perivatives 17,988,528 2218 Cher 429,259 2219 Other 429,259 2210 Itak Liabilities, Designated to the Fair Value Category 429,259 2219 Subtotal 18,592,650 2210 Estimated Tax Liabilities (PS3510) 21,614,511 2210 Deferred Revenue 21,614,511 2210 Other 3,150,508 2219 Cong Term Liabilities 3,150,508 2210 Debt Issued 3,150,508 2210 Debt Issued 3,150,508 2210 Debt Payable to						
2210 Canada 144,129 2220 Ontario 30,734 2230 Upper-tier 30,734 2240 Other Municipalities 30,734 2240 Other Municipalities 30,734 2250 School Boards 30,734 2260 Interest On Debt 30,734 2270 Trade Accounts Payable 17,988,528 2271 Derivatives 17,988,528 2272 Financial Liabilities, Designated to the Fair Value Category 429,259 2290 Other 429,259 2301 Estimated Tax Liabilities (PS3510) 18,592,650 Conferred Revenue 2410 Other 21,614,511 2400 Other 805,266 2419 Other 3,150,508 Subtotal 13,150,508 Cong Term Liabilities Subtotal 3,150,508 Cong Term Liabilites Cong Term Liabilities	2099				Subtotal	0
2220 Ontario 30,734 2230 Upper-tier 30,734 2240 Other Municipalities 30,734 2240 Other Municipalities 30,734 2250 School Boards 30,734 2261 Interest On Debt 30,734 2262 Interest On Debt 30,734 2270 Trade Accounts Payable 17,988,528 2271 Derivatives 17,988,528 2272 Financia Liabilities, Designated to the Fair Value Category 429,259 2290 Other 429,259 2200 Other 429,259 2201 Estimated Tax Liabilities (PS3510) 18,592,650 Subtotal 18,592,650 201 Deferred Revenue 21,614,511 2400 Other 21,614,511 2400 Other 21,614,511 2400 Debt Issued 3,150,508 2400 Debt Issued 3,150,508 2610 Debt Payable to Others 3,150,508 2610 Other 270,000				crued Liabilities		
2230 Upper-tier						144,129
2240 Other Municipalities						30,734
2250 School Boards						
2260 Interest On Debt 17,988,528 2271 Derivatives 17,988,528 2272 Financial Liabilities, Designated to the Fair Value Category 429,259 2200 Other 429,259 2201 Estimated Tax Liabilities (PS3510) 18,592,650 2211 Deferred Revenue 21,614,511 2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2410 Other 200,011 2411 Other 21,614,511 2412 Other 3,150,508 2413 Deferred Revenue 3,150,508 2414 Other 3,150,508 2415 Defer Liabilities 3,150,508 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 3,150,508 2630 Lease Purchase Agreements (Tangible Capital Leases) 22,000 2640 Other 270,000			•			
2270 Trade Accounts Payable 17,988,528 2271 Derivatives 1 2272 Financial Liabilities, Designated to the Fair Value Category 429,259 2290 Other 429,259 2301 Estimated Tax Liabilities (PS3510) 18,592,650 2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2490 Other 805,266 2490 Cuter 805,266 2490 Other 21,614,511 2400 Other 30,150,508 2400 Debt Issued 3,150,508 2610 Debt Payable to Others 3,150,508 2620 Debt Payable to Others 21,014,011 2631 Lease Purchase Agreements (Tangible Capital Leases) 270,000						
2271 Derivatives						17,988.528
2272 Financial Liabilities, Designated to the Fair Value Category 429,259 2299 Other 429,259 2301 Estimated Tax Liabilities (PS3510) 0 Deferred Revenue 2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2499 Other 805,266 Subtotal 22,419,777 Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Issued 3,150,508 2630 Lease Purchase Agreements (Tangible Capital Leases) 270,000			•			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
2299 Subtotal 18,592,650 2301 Estimated Tax Liabilities (PS3510) Deferred Revenue 21,614,511 2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2499 Other 22,419,777 Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 3,150,508 2630 Lease Purchase Agreements (Tangible Capital Leases) 20 2640 Other Promissory Note 270,000			ial Liabilities, Designa	ted to the Fair Value Category		
2301 Estimated Tax Liabilities (PS3510) Deferred Revenue 2410 Obligatory Reserve Funds (SLC 60 2099 01) 2419 Other 2499 Long Term Liabilities 2400 Debt Issued 2400 Debt Payable to Others 2610 Debt Payable to Others 2610 Debt Payable to Others 2610 Other 2610 Other 2610 Other 2610 Debt Payable to Others 2610 Other 2610 Other 2610 Other 2610 Debt Payable to Others 2610 Debt Payable to Othe		Other				
Deferred Revenue 21,614,511 2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2490 Other 805,266 2499 Subtotal 22,419,777 Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 2 2631 Lease Purchase Agreements (Tangible Capital Leases) 2 2640 Other Promissory Note 270,000	2299				Subtotal	18,592,650
2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2499 Other 805,266 2499 Subtotal 22,419,777 Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 3,150,508 2630 Lease Purchase Agreements (Tangible Capital Leases) 20 2640 Other Promissory Note	2301	Estimat	ed Tax Liabilities (PS3	510)		
2410 Obligatory Reserve Funds (SLC 60 2099 01) 21,614,511 2490 Other 805,266 2499 Subtotal 22,419,777 Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 3,150,508 2630 Lease Purchase Agreements (Tangible Capital Leases) 200 2640 Other Promissory Note		Dofor	ad Pavanua			
2490 Other 805,266 2499 Subtotal 22,419,777 Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 2 2630 Lease Purchase Agreements (Tangible Capital Leases) 2 2640 Other Promissory Note 270,000	2410			C 60 2099 01)		21 614 511
2499 Subtotal 22,419,777 Long Term Liabilities 3,150,508 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 200 2630 Lease Purchase Agreements (Tangible Capital Leases) 200 2640 Other Promissory Note 270,000		-	,			805,266
Long Term Liabilities 2610 Debt Issued 3,150,508 2620 Debt Payable to Others 2620 2631 Lease Purchase Agreements (Tangible Capital Leases) 2620 2640 Other Promissory Note 270,000					Subtotal	22,419,777
2610 Debt Issued 3,150,508 2620 Debt Payable to Others 2630 2630 Lease Purchase Agreements (Tangible Capital Leases) 270,000 2640 Other Promissory Note 270,000						
262 Debt Payable to Others 263 Lease Purchase Agreements (Tangible Capital Leases) 264 Other Promissory Note 270,000						
2630 Lease Purchase Agreements (Tangible Capital Leases) 2640 Other Promissory Note 270,000						3,150,508
2640 Other Promissory Note 270,000						
			-urcnase Agreements (270 000
						270,000

Provinc	ce of Ontario - Ministry of Muni	cipal Affairs and Housing		30.06.2025 14:33
FIR	2023: Cobourg	Г		Schedule 70
	Code: 1421	CONSOLI	DATED STATEMENT OF FINAN	
MAH	Code: 61403		for the year e	nded December 31, 2023
2660	Less: Debt Issued On Behalf	of Government Business Enterprise		
2699			Subtotal	3,420,508
	Post Employment Benefi	ts		
	Accumulated Sick Leave Accrued Vacation Pav			3,227,827
	Accrued Pensions Payable			1,220,945
		d Insurance Board Claims (Wsib)		
	Other		Outstand Dansk Frankriger and Danseffer	4 454 770
2899			Subtotal Post Employment Benefits	4,454,772
	Liability For Contaminate			
2910	Remediation Costs of Contam	inated Sites		
	Liability For Asset Retire	ment Obligations		
2920		Liabilities (SLC 74E 9910 07)		429,259
				10.010.000
9940			TOTAL Liabilities	49,316,966
9945	Net F	Financial Assets (Net Debt): Total I	Financial Assets LESS Total Liabilities	6,900,502
Non	-Financial Assets			
				1
6210	Tangible Capital Assets (SLC	51 9921 11)		\$ 219,591,850
	Inventories of Supplies	01002111).		247,651
6260	Prepaid Expenses			3,936,971
6261	U U			
6262 6299	Other		Total Non-Financial Assets	223,776,472
0200				220,110,412
9970			Total Accumulated Surplus (Deficit)	230,676,974
	Analysis of the Accum	nulated Surplus (Deficit)		1
				\$
6410	1 2 0 1			219,546,100
	Investment in Intangible Asse Other			
		(SLC 60 2099 02 + SLC 60 2099 03)		8,707,423
	General Surplus (Deficit)			-3,996,439
6431	Unexpended Capital Financin	g		-11,603,189
	Local Boards			
	Transit Operations			
	Water Operations			3,331,075
	Wastewater Operations Solid Waste Operations			
	Libraries			169,236
	Cemeteries			
	Recreation, Community Centr	es and Arenas		440.054
	Business Improvement Area Other			142,351
	Other			
	Other			
	Other		Total Local Boards	2.640.000
5098			Total Local Boards	3,642,662
5080	Equity in Government Busines	ss Enterprises (SLC 10 6090 01)		21,028,752
6601	Unfunded Employee Benefits			-3,227,827
	Unfunded Remediation Costs	of Contaminated Sites		-3,221,021
	Unfunded Asset Retirement			
	Other	Long-term debt		-3,150,508
	Other Other	Promissory note	_	-270,000
	Other			
6699			Total Other	-6,648,335
007				
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) 9981 Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01) 9982

Total Accumulated Surplus (Deficit)					
	1				Total Accumulated Surplus (Deficit)

230,676,974 0 230,676,974

Schedule 71

FIR2023: Cobourg T

Asmt Code: 1421 MAH Code: 61403

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2023

			1
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year		\$
Unreal	zed Gains (Losses) Attributable to:		
0410	Foreign Exchange		
0420	Derivatives		
0430	Portfolio Investments		
0440	Other Financial Instruments, Designated to Fair Value Category		
0499		Subtotal	0
Realize	d (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

Asmt Code: 1421 MAH Code: 61403

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

for the year ended December 31, 2023

Contin	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:	
0290	2,772,188	

Cash C	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	
0699	TOTAL Cash Collections	51,742,597

Asmt Code: 1421 MAH Code: 61403

\$

85,837

7,837

-78,000

85,837

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

7,837

SCHOOL BOARDS English -French -TOTAL TOTAL Tax Lower-Tier English - Public French - Public Other Upper-Tier Separate Separate Education (Single-Tier) Adjustment Tax Adjustments Applied to Taxation \$ \$ \$ \$ \$ \$ \$ \$ Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353) Write-off of Taxes (Mun. Act 354) 85.837 Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358) Cancellation, Reduction Or Refund of Taxes (Mun. Act 365) ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7)) RFR (Assessment Act 39.1) Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1) Post Roll Amended Notice (PRAN) (Assessment Act Section 32) Special Amended Notice (SAN) (Assessment Act) Tax Incentive Adjustment (TIA) (Assessment Act) Subtotal 85,837 Discounts for Advance Payments (Mun. Act 345(10)) Tax Credit (Mun. Act 474.3) Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319) Rebates to Commercial Properties (Mun. Act 362) Rebates to Industrial Properties (Mun. Act 362) Subtotal Rebates for Charities (Mun. Act 361) Vacant Unit Rebates (Mun. Act 364) Contaminated Property (Mun. Act 365.1) Reduction for Heritage Property (Mun. Act 365.2) Change In Assessment (Mun. Act 365.3) Other Supp Accrual -78,000 Other Other Other

Tax Adjustments Before Allowances

		SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
Tax Adj	ustments Not Applied to Taxation	1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
4010	Tax Sale, Tax Registration Accounts									0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0
Additio	nal Information									

6010	Recovery of Tax Deferrals						0		C	
7010	Entitlement of School Boards	5,145,886	102,545	2,032,513	66,134	0	7,347,079			
Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

Asmt Code: 1421 MAH Code: 61403

1. Debt Burden of the Municipality

FIR2023: Cobourg T

				1
	All Outstanding Debt Is	sued By the Municipality, Prede	ecessor Municipalities and Consolidated Entities	\$
0210	to Ontario and Agene	cies		2,230,199
0220	to Canada and Agen	icies		
0230	to Others			
0297	Other Promisso	ory Note		270,000
0298	Other Waterwo	irks		920,309
0299			Subtotal	3,420,508
0499	PLUS: All Debt Assum	ned By the Municipality From Ot	hers	
	LESS: All Debt Assum	ied By Others		
0610	Ontario			
0620	School Boards			
0630	Other Municipalities			
0640	Government Busines	ss Enterprises		
0697	Other			
0698	Other			
0699			Subtotal	0
	LESS: Debt Retiremer	nt Funds		
0810	Wastewater			
0820	Water			
0896	Other			
0897	Other			
0898	Other			
0899			Subtotal	0
	LESS: Own Sinking Fu	unds (Actual Balances)		
1010	General Municipal			
1020	Enterprises and Othe	ers		
1096	Other			
1097	Other			
1098	Other			
1099			Subtotal	0
9910			TOTAL Net Long Term Liabilities of the Municipality	3,420,508
2. D	ebt Burden of the N	Municipality: Analysed	by Debt Instrument	

1210	Sinking Fund	Debentures		
1220	Installment (S	Serial) Debentures		2,500,199
1230	Long Term B	ank Loans		920,309
1240	Lease Purcha	ase Agreements (Tangible Capital Leas	ses)	
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:	

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

Asmt Code: 1421 MAH Code: 61403

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

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

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

2496

2497

2498

2499

Other

Other

Other

6. D	etails 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. L	ong term commitments at year end		
2410	Hospital Support		
2420	University Support		
2430	Leases and Other Agreements		
2440	Capital Equipment, Land Acquisition		

TOTAL

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

Asmt Code: 1421 for the year ended December 31, 2023 MAH Code: 61403 Contingent Number of Years Is Value in Column Value Payable Over Liabilities 2 Estimated? **Contingent Liabilities** 8. 4 2 3 1 Y or N Y or N \$ Years 2610 Pending or Threatened Litigation Ν 2620 Retroactive Wage Settlements Ν Guarantees of Long Term Indebtedness in the Name of the Municipality But Assumed by Others 2630 Ν 2640 Outstanding Loans Guaranteed Ν 2698 Other TOTAL 2699 0 10. Debt Charges for the Current Year Principal Interest Total 2 1 3 **Recovered from the Consolidated Statement of Operations** \$ \$ \$ 3012 90,084 General Tax Rates 559.823 3014 Other 3015 Tile Drainage / Shoreline Assistance **Recovered From Reserve Funds** 3020 **Recovered From Unconsolidated Entities:** 3030 Electricity 3040 Gas 3050 Telephone Other 3097 3098 Other TOTAL 559,823 3099 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 Principal Interest Long Term Debt Refinanced 11. 1 2 \$ \$ 3410 Repayment of Provincial Special Assistance 3420 Other Long Term Debt Refinanced

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 Stater	nent of Operations	Reserve	e Funds	Unconsolida	ated Entities	All Others					
		Principal	Interest	Principal	Interest	Principal Interest		Principal	Interest				
		1	2	3	4	5	6	7	8				
		\$	\$	\$	\$	\$	\$	\$	\$				
3210	Year 2024	474,511											
3220	Year 2025	480,073											
3230	Year 2026	485,791											
3240	Year 2027	491,669											
3250	Year 2028	368,445											
3260	Years 2029 to 2033	1,120,019											
3270	Years 2034 onwards												
3280	Interest to be Earned on Sinking Funds												
3299	TOTAL	3,420,508	0	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.

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

	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
ANALYSIS BY FUNCTIONAL CLASSIFIC	ATION 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

GOVERNMENT BUSINESS ENTERPRISES

FIR2023: Cobourg T Asmt Code: 1421 MAH Code: 61403

0011																						
				P	lease Specify G	BE				Please Specify G	BE				Please Specify G	BE			Please S	pecify GBE		[]
STA	TEMENT OF FINANCIAL POSITION		Lakefront Utilities	Town of Cobourg																		Total
014			Inc.	Holdinas Inc.																		
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Assets		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	S
0210	Current		6,600,000	9,023,772																		15,623,772
0220	Capital			31,532,212																		31,532,212
0297	Other			2,753,509																		2,753,509
0298	Other																					0
0299		Total Assets	6,600,000	43,309,493	0	0	0	0	0	0	() () () () (0 0	0	0) (0 0	0	49,909,493
	Liabilities																					
0410	Current			8,620,650						1	1	1	1	1	1	1	1	1	1	1	1	8,620,650
0410	Long-term			18,067,884							-											18,067,884
0420	Other			2,192,207																		2,192,207
	Other	-		2,192,207																		2,192,207
0498	Other																					0
0499		Total Liabilities	0	28,880,741	0	0	0	0	0	0	() () () () (0 0	0	0) (0 0	0	28,880,741
9910		Net Equity	6,600,000		0	0	0	0	0	0	() () () () (0 0	0	0) (0 0	0	21,028,752
0610		Municipality's Share (\$)	100	100																		200
STA	TEMENT OF OPERATIONS																					
0810	Revenues																					0
0820	Expenses																					0
9920		Net Income (Loss)	0	0	0	0	0	0	0	0	() () () () (0 0	0	0) (0 0	0	0
													1		1	1			1	1	1	
1010		Municipality's Share (\$)																				0
1020		Dividends paid																				0

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

Asmt	Code: 1421 Code: 61403			S	SC TATISTICAL INF for the year ended De
1.	Municipal Workforce Profile		Full-Time Funded Positions	Part-Time Funded Positions	Seasonal Employees
	Employees of the Municipality		1	2	3
0205			# 36.00	#	#
0040	Fire		00.00	45.00	0.00
0210 0211			23.00 21.00	15.00 15.00	0.00
0212			2.00		
0215	Police		55.00	29.00	0.00
0216			41.00		
0217	Civilian		14.00	29.00	
0260			1.00	13.00	0.00
0261 0262			1.00	13.00	
0263 0264			0.00	0.00	0.00
0265					
0220	Transit				
0225			21.00		2.00
0227	Ambulance		0.00	0.00	0.00
0228					
0229	Civilian		I		
0230					
0235 0240	•				
0240			36.00	15.00	20.00
0250					
0255	•		10.00		
0290 0298		Subtotal	12.00 194.00	72.00	11.00 33.00
0300					
	Employees of Joint Local Boards				
0305	Administration				
0310	Fire		0.00	0.00	0.00
0311					
0312	Civilian				
0315			0.00	0.00	0.00
0316 0317					
0360			0.00	0.00	0.00
0361 0362					
0363	Prisoner Transportation		0.00	0.00	0.00
0364			0.00	0.00	0.00
0365	Civilian				
0320	Transit				
0325	Public Works				
0327			0.00	0.00	0.00
0328 0329					
0330					
0335 0340					
0340					
0350	Libraries				
0355					
0390 0398		Subtotal	0.00	0.00	0.00
0399		TOTAL	194.00	72.00	33.00
0000		IUIAL	194.00	12.00	33.00

	Own Municipality	Other Municipalities, School Boards	Provincial	Federal
2. Selected Investments of Own Sinking Funds as at Dec. 31	1	2	3	4
-	\$	\$	\$	\$
0610 Own Sinking Funds				

FIR2023: Cobourg T Asmt Code: 1421 MAH Code: 61403			s	S TATISTICAL IN for the year ended
		Number of Contracts	Value of Contracts	
3. Municipal Procurement This Year		1	2	
•		#	\$	
1010 Total Construction Contracts Awarded		10	10,232,351	
1020 Construction Contracts Awarded at \$100,000 or Greater		7	10,097,351	
		Number of Building	Total Value of	
		Permits	Building Permits	
4. Building Permit Information		1	2	
•		#	\$	
1210 Residential Properties		132	217,827,000	
1220 Multi-Residential Properties		15	193,437	
1230 All Other Property Classes		33	26,327	
1299 St	ubtotal	180	218,046,764	
5. Insured Value of Physical Assets		1		
		\$		
1410 Buildings		227,302,200		
1420 Machinery and Equipment				
1430 Vehicles 1497 Other .				
1497 Other . 1498 Other .				
	ubtotal	227,302,200		
	ubtotai	221,302,200		
6. Total Dollar Losses Due to Structural Fires		1		
o. Total Donal Losses Due to Structural Thes		\$		
1510 Losses Due to Structural Fires, Averaged Over 3 Yrs (2021 - 2023)		م 865,106		
1510 Losses Due to Structural Files, Averaged Over 5 fils (2021 - 2025)		605,100		
7. Vacant Home Tax		1		
The Fusion of Tax		#		
1710 Number of Properties for Which the Vacant Home Tax was Levied in 2023				

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	Board Description	Board Code	Proportion of Total Municipal Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 \$	6 \$
0801		LIST		70	φ	Ψ
0802						
0803						
0804						
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0806						
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0834						
0835 0836						
0830						
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	Board Description	Board Code	Proportion of Total Municipal Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3	2	4	5	6
		LIST		%	\$	\$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		

Schedule 80

100%

100%

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100%

FIR2023: Cobourg T Asmt Code: MAH Code: 6

1421 51403	STATISTICAL INFORMATION for the year ended December 31, 2023			
	100%			
	100%			
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Asmt Code: 1421 MAH Code: 61403

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

9.	Building Permit Information (Performance Measures)		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?					Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.					
1304	Total Value of Construction Activity Total Value of Construction Activity for 2023 based on permits issued.		1 \$ 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 a reasons for refusal (by Category):	all	Median Number of Working Days 1#			
1306	Category 1: Houses (houses not exceeding 3 storeys / 600 square metres) Reference : provincial standard is 10 working days		7			
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys / 600 square metres) Reference : provincial standard is 15 working days		14			
1310	Category 3 : Large Buildings (large residential / commercial / industrial / institutional) Reference : provincial standard is 20 working days		19			
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		10			
	cell blank and do not enter zero.				Total Number of	
			Number of Complete Applications	Number of Incomplete Applications	Complete and Incomplete Applications	
			1	2	3	
	Number Of Building Permit Applications		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys / 600 square metres)		14		14	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys / 600 square metres)		15		15	
1318	Category 3 : Large Buildings (large residential / commercial / industrial / institutional)		18		18	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications		0		0	
1322		Subtotal	47	0	47	
	Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a catego Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.	ry.				1
			Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
10.	Planning and Development		1	2	3	
	Land Use Planning (using building permit information)		#	#	#	
1350 1352	Number of residential units in new detached houses Number of residential units in new semi-detached houses		41 20	43 20	2	
1354	Number of residential units in new row houses		46	46		
1356 1358	Number of residential units in new apartments / condo apartments	Subtotal	15 122	15 124	2	
1000		oubtotai	122	124		4
1370	Land Designated for Agricultural Purposes Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023		Hectares 1 #			
11.	Transportation Services		1			
	•		#			
1710	Roads: Total Paved Lane Km		247			
1720	Condition of Roads: Number of paved lane kilometres where the condition is rated as good to very good.		246			

Asmt Code: 1421 MAH Code: 61403

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

			Column	Column	Column	Description
			1 #	2 #	3	4 LIST
1722	Has the entire municipal road system been rated?					Y
1725	Indicate the rating system used and the year the rating was conducted					Ontario Goods Roads Association PCI
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		٦	
			structures where			
			the condition of primary	Total Number		
			components is	Total Humber		
			rated as good to			
			1	2		
	Rating Of Bridges And Culverts		#	#		
1765	Bridges		14	14		
1766 1767	Culverts	Subtotal	21 35	21 35		
		oustotal			-1	
			Column	Column	Column	Description 4
			#	2 #	3 #	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 1820	Wastewater Collection / Conveyance: Total KM of Wastewater Mains. Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated		99 4,805.360			
1825	Wastewater Bypasses Treatment: Estimated megalities of untreated wastewater.		1,000.000			
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	Mater Terreterent, Tetel Manufater of Debulies (Mater Terreted		2,717.000			
1845	Water Treatment: Total Megalitres of Drinking Water Treated. 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 1865	Solid Waste Collection: Total tonnes collected from all property classes. Solid Waste Disposal: Total tonnes disposed of from all property classes.					
1870	Waste Disposal. 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 2330	Paved Roads: Other revenue.		42,469			
2330	Solid Waste Disposal: Other revenue. Waste Diversion: Other Revenue					
2370	Assessment on Exempt Properties (Enter data from returned roll)		191,858,360			

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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1

ANNUAL DEBT	REPAYMENT LIMIT
based on the information reported for the y	ear ended December 31, 202

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2025

	1
	\$
0210 Principal (SLC 74 3099 01).	559,823
0220 Interest (SLC 74 3099 02).	90,084
0299 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
	1
	1 \$
1010 Electricity - Principal (SLC 74 3030 01)	پ 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 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 Total Debt Charges to be Excluded	0
9920 Net Debt Charges	649,907
	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 + SLC10 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
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
	6,665,123
2299 Subtotal	-,,
2299 Subtotal 2410 Fees and Revenue for Joint Local Boards for Homes for the Aged	-,,

25% of Net Revenues

Term

ESTIMATED ANNUAL REPAYMENT LIMIT 13,899,472

For Illustration Purposes Only

2620

9930

Annual	Interest	Rate

@

years =

14,549,379

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 83 NOTES

for the year ended December 31, 2023

		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:	