

2014 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR Schedules Only**
Version: **2014-V01**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

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

0020	Name	Ian D. Davey, BBA, CPA, CA
0022	Telephone	905-372-4301 EXT 4201
0024	Fax	905-372-7421
0028	Email (Required)	jdavey@cobourg.ca
0030	Website address of Municipality	www.cobourg.ca
0091	Municipal Auditor	Michelle c. Podhy, CPA, CA
0092	Municipal Audit Firm	KPMG LLP - Kingston
0095	Municipal Auditor's Email (Required)	mpodhy@kpmg.ca
0090	Municipal Treasurer	Ian D. Davey, BBA, CPA, CA
0093	Municipal Treasurer's Email (Required)	jdavey@cobourg.ca
0094	Date	12-Aug-2015

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 Percentage of Total Expenditures

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	8,541	Stats Can
0041 Population	18,519	Stats Can
0042 Youth Population	1,225	Stats Can

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	20,961,378
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	173,983
9940		Subtotal 21,135,361
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	161,500
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 161,500
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	553,222
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada conditional grants (SLC 12 9910 02)	1,374
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	351,978
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899		Subtotal 906,574
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	606,685
1299	Total User Fees and Service Charges (SLC 12 9910 04)	12,458,937
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	792,259
1430	Rents, concessions and franchises	26,425
1431	Royalties	
1432	Green Energy	
1498	Other Industrial park rental income	4,389,346
1499		Subtotal 5,208,030
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	152,790
1620	Penalties and interest on taxes	639,127
1698	Other	
1699		Subtotal 791,917
	Other revenue	
1805	Investment income	661,303
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	18,135
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	495,264
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	40,000
1814	Other Deferred revenue earned Parkland levy	203,944
1830	Donations	168,364
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	385,100
1870	Gaming and Casino Revenues	
1890	Other sale industrial land	5,698
1891	Other	
1892	Other transfer capital Bldg dept	12,884
1893	Other	
1894	Other Equity increase Town Cobourg hldg	312,409
1895	Other Miscellaneous income	341,256
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 2,644,357
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	

2014-V01

FIR2014: Cobourg T

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 61403

for the year ended December 31, 2014

1905	Increase/Decrease in Government Business Enterprise equity	
9910		
	TOTAL Revenues	43,913,361

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	43,913,361
2020	LESS: Total Expenses (SLC 40 9910 11)	41,226,485
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,686,876
2060	Accumulated surplus/(deficit) at the beginning of year	169,669,722
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	169,669,722
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	172,356,598

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	16,897,353
6020	PLUS: Net Income for Government Business Enterprise for year	312,409
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	17,209,762

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses.	187,000
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	187,000

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	340,468
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	12,884
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	353,352

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MAH Code: 61403

Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2014

	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	9,389			91,655			
Protection services							
0410 Fire				9,240			
0420 Police				979,671			
0421 Court Security	227,462		275,000	0			
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				2,070			
0445 Building permit and inspection services						12,884	
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	227,462	0	275,000	990,981	0	12,884	0
Transportation services							
0611 Roads - Paved	98,371	1,374				339,094	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	187,000			155,779			
0632 Transit - Disabled & special needs							
0640 Parking				154,368			
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	285,371	1,374	0	310,147	0	339,094	0
Environmental services							
0811 Wastewater collection/conveyance				3,763,867			
0812 Wastewater treatment & disposal				935,916			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				3,631,402			
0832 Water distribution/transmission							
0840 Solid waste collection				10			
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	8,331,195	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				102,606			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill				755,568			
1634 Recreation facilities - All Other				1,638,856			
1640 Libraries	31,000		319,185	34,391			
1645 Museums							
1650 Cultural services				140,395			
1698 Other							
1699 Subtotal	31,000	0	319,185	2,671,816	0	0	0
Planning and development							
1810 Planning and zoning				61,891			
1820 Commercial and industrial			12,500	1,252			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	12,500	63,143	0	0	0
1910 Other							
9910 TOTAL	553,222	1,374	606,685	12,458,937	0	351,978	0

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Asmt Code: 1421
MAH Code: 61403

Schedule 20 TAXATION INFORMATION for the year ended December 31, 2014

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential	0.0%	-16,505	-12,907	10.0%	5.0%	250	250	Y	Y
0330	C Commercial	59.5%	-2,720	26,514	10.0%	5.0%	250	250	Y	Y
0340	I Industrial	0.0%	-40,802	-28,752	10.0%	5.0%	250	250	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210	R Residential	1	20140228	2	20140523	20140905
1220	M Multi-Residential	2	20140228	2	20140905	20141107
1230	F Farmland	1	20140228	2	20140523	20140905
1240	T Managed Forest	1	20140228	2	20140523	20140905
1250	C Commercial	2	20140228	2	20140905	20141107
1260	I Industrial	2	20140228	2	20140905	20141107
1270	P Pipeline	2	20140228	2	20140905	20141107
1298	Other <input type="text"/>					

2014-M01

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MAH Code: 61403

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2014

1. GENERAL PURPOSE LEVY INFORMATION

											Phase-In Taxable Assessment		LT/ST Taxes			UT Taxes	Education Taxes	TOTAL
9299	TOTAL										2,144,068,270		20,796,441	11,541,435	8,735,044	41,072,920		
												0	0	0	0	0		
												0	0	0	0	0		
												0	0	0	0	0		
												0	0	0	0	0		
9201	Subtotal										2,214,270,389	2,144,068,270	20,796,441	11,541,435	8,735,044	41,072,920		

2014-V01

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4.	ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5.	SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	329,795	180,734	127,542	638,071
6.	AMOUNT LEVIED BY TAX RATE				
9910	TOTAL Levied by Tax Rate	21,126,236	11,722,169	8,862,586	41,710,991
7.	AMOUNTS ADDED TO TAX BILL				
8005	Local improvements		-15,144		-15,144
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	157,607			157,607
8097	Other <input type="text"/>				0
9890	Subtotal	157,607	-15,144	0	142,463
8.	OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9.	TOTAL AMOUNT LEVIED				
9990	TOTAL Levies	21,283,843	11,707,025	8,862,586	41,853,454

2014-V01

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Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	104,720	58,103	76,997	239,820
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text" value="County Assessment"/>	56,940	31,593		88,533
9890	Subtotal	56,940	31,593	0	88,533
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	12,744	3,306		16,050
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	12,744	3,306	0	16,050
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	174,404	93,002	76,997	344,403

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2014

1. Municipal and School Board Taxation

		TOTAL		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	100.000%	71.178%	0.636%	27.381%	0.805%	0.000%					
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16	2	18	17	3	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	4	5	6	7	8	9	10	11
						\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	1,757,030,393	1,757,030,393	1,712,267,875	1,712,267,875	26,005,712	14,490,173	8,039,636	3,475,903	3,066,338	5,009	398,772	5,784	
0050 Multi-residential	79,771,300	176,773,201	74,605,470	165,325,722	2,327,563	1,399,576	776,538	151,449	142,457	256	8,599	137	
0110 Farmland	1,452,700	363,175	1,411,600	352,900	5,362	2,988	1,658	716	716				
0140 Managed Forests	68,700	17,175	58,600	14,650	223	124	69	30			30		
9110 Subtotal	1,838,323,093	1,934,183,944	1,788,343,545	1,877,961,147	28,338,860	15,892,861	8,817,901	3,628,098	3,209,511	5,265	407,401	5,921	0
0210 Commercial	238,799,031	356,360,458	224,990,541	335,999,518	7,660,198	2,844,421	1,578,190	3,237,587	2,304,450	20,591	886,484	26,063	0
0215 Commercial New Construction	22,181,030	33,028,160	20,535,379	30,568,639	648,492	258,780	143,581	246,131	175,191	1,565	67,393	1,981	0
0310 Parking Lot	94,500	143,186	92,250	139,777	3,187	1,183	657	1,347	959	9	369	11	0
0320 Office Building	947,140	1,435,107	865,335	1,311,156	29,893	11,100	6,159	12,634	8,993	80	3,459	102	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	59,571,340	90,188,333	56,707,112	85,851,825	1,960,099	726,783	406,074	827,242	588,814	5,261	226,507	6,659	0
0345 Shopping Centre New Construc	3,176,170	4,731,162	3,125,620	4,658,442	98,825	39,436	21,880	37,509	26,698	239	10,270	302	0
9120 Subtotal	324,769,211	485,886,405	306,316,237	458,529,356	10,400,694	3,881,703	2,156,541	4,362,450	3,105,105	27,745	1,194,482	35,118	0
0510 Industrial	16,436,580	40,898,917	16,114,428	40,114,529	765,953	339,593	188,418	237,942	169,362	1,513	65,151	1,915	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	29,802,505	78,304,306	28,479,060	74,826,141	1,428,762	633,447	351,479	443,836	315,914	2,823	121,527	3,573	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	46,239,085	119,203,223	44,593,488	114,940,670	2,194,715	973,040	539,897	681,778	485,276	4,336	186,678	5,488	0
0710 Pipelines	4,939,000	5,917,416	4,815,000	5,768,852	138,651	48,837	27,096	62,718	44,641	399	17,173	505	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	0	638,071	329,795	180,734	127,542	90,782	811	34,922	1,027	0
9180 Total Levied by Rate					41,710,991	21,126,236	11,722,169	8,862,586	6,935,315	38,556	1,840,656	48,059	0
9190 Amts Added to Tax Bill					142,463	157,607	-15,144	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,214,270,389	2,545,190,988	2,144,068,270	2,457,200,024	41,853,454	21,283,843	11,707,025	8,862,586	6,935,315	38,556	1,840,656	48,059	0

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16	2	18	17	3	LT / ST	UT	6
	\$	\$	\$	\$	\$	4	5	6
						\$	\$	\$
1010 Residential	62,500	62,500	61,000	61,000	803	516	287	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	62,500	62,500	61,000	61,000	803	516	287	0
1210 Commercial	8,491,400	12,866,169	8,123,790	12,309,167	239,017	104,204	57,816	76,997
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	8,491,400	12,866,169	8,123,790	12,309,167	239,017	104,204	57,816	76,997
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					239,820	104,720	58,103	76,997
9290 Amts Added to PILS					88,533	56,940	31,593	0
9292 Other PIL Amounts					16,050	12,744	3,306	0
9299 TOTAL before Adj.	8,553,900	12,928,669	8,184,790	12,370,167	344,403	174,404	93,002	76,997

Part 3 contains Distribution of PILS by School Boards

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board									
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other					
	3	4	5				8	9	10	11	12	13	14	15					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	16,277	9,031	18,527	43,835		43,835	16,277	9,031	18,527	13,187	161	5,073	106						
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	12,744	3,306	0	16,050		16,050	12,744	3,306											
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]	84,293	46,770	58,470	189,533	-421	189,112	83,872	46,770	58,470	41,618	505	16,009	338						
Ontario Enterprises																			
5410 Ontario Housing Corp.				0		0													
5430 Liquor Control Board of Ont.	4,150	2,302		6,452		6,452	4,150	2,302											
5432 Railway Rights-of-way	0	0	0	0		0													
5434 Utility Corridors/Transmission	0	0	0	0		0													
5437 Ontario Lottery and Gaming Corp.				0		0													
5460 Other []				0		0													
5610 Municipal Enterprises				0		0													
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	56,940	31,593	0	88,533		88,533	56,940	31,593											
9599 TOTAL	174,404	93,002	76,997	344,403	-421	343,982	173,983	93,002	76,997	54,805	666	21,082	444	0					

2014-V01

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Asmt Code: 1421
MAH Code: 61403

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2014

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240	Governance	206,161	0	125,055				331,216		21,743	352,959
0250	Corporate Management	864,023		25,880	120,790	537,253	223,463	1,771,409		101,616	1,873,025
0260	Program Support	1,529,699	1,835	366,145	217,241			2,114,920		-2,113,085	1,835
0299	Subtotal	2,599,883	1,835	517,080	338,031	537,253	223,463	4,217,545	0	-1,989,726	2,227,819
Protection services											
0410	Fire	2,373,120		280,695	17,360		181,241	2,852,416		175,352	3,027,768
0420	Police	6,345,432	21,098	548,110	324,930	-793,078	230,640	6,677,132		423,186	7,100,318
0421	Court Security	565,634		0	19,333	0		584,967		5,416	590,383
0422	Prisoner Transportation							0			0
0430	Conservation authority							0			0
0440	Protective inspection and control	217,729		138,218	128,341	198,607		682,895		44,829	727,724
0445	Building permit and inspection services							0			0
0450	Emergency measures	133,708		34,418				168,126		11,037	179,163
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
0499	Subtotal	9,635,623	21,098	1,001,441	489,964	-594,471	411,881	10,965,536	0	659,820	11,625,356
Transportation services											
0611	Roads - Paved	185,354	68,691	46,657	128,168		608,937	1,037,807		28,154	1,065,961
0612	Roads - Unpaved	979						979		64	1,043
0613	Roads - Bridges and Culverts						50,831	50,831			50,831
0614	Roads - Traffic Operations & Roadside	1,537,586		486,783	342,178			2,366,547		155,354	2,521,901
0621	Winter Control - Except sidewalks, Parking Lots	183,004		246,297	20,084			449,385		29,500	478,885
0622	Winter Control - Sidewalks, Parking Lots Only						122,309	122,309			122,309
0631	Transit - Conventional	5,170		35,517	745,262		73,066	859,015		51,594	910,609
0632	Transit - Disabled & special needs							0			0
0640	Parking	62,459		117,823	56,843	45,232		282,357		18,536	300,893
0650	Street lighting		38,880	288,899	87,447		191,176	606,402		27,258	633,660
0660	Air transportation							0			0
0698	Other							0			0
0699	Subtotal	1,974,552	107,571	1,221,976	1,379,982	45,232	1,046,319	5,775,632	0	310,460	6,086,092
Environmental services											
0811	Wastewater collection/conveyance	48,568	114,452	92,681	97,692		236,617	590,010		23,199	613,209
0812	Wastewater treatment & disposal	1,260,101		1,066,130	276,048		934,781	3,537,060		170,829	3,707,889
0821	Urban storm sewer system			24,701			367,468	392,169		1,622	393,791
0822	Rural storm sewer system							0			0
0831	Water treatment				2,680,444		1,024,138	3,704,582		175,960	3,880,542
0832	Water distribution/transmission							0			0
0840	Solid waste collection	1,364	44,585	3,530				49,479		3,248	52,727
0850	Solid waste disposal	50		1,797	5,435			7,282		478	7,760
0860	Waste diversion							0			0
0898	Other							0			0
0899	Subtotal	1,310,083	159,037	1,188,839	3,059,619	0	2,563,004	8,280,582	0	375,336	8,655,918
Health services											
1010	Public health services							0			0
1020	Hospitals							0			0
1030	Ambulance services							0			0
1035	Ambulance dispatch							0			0
1040	Cemeteries							0			0
1098	Other							0			0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0
Social and family services											
1210	General assistance	50,676			132,730	68,293	5,173	256,872		16,523	273,395
1220	Assistance to aged persons							0			0
1230	Child care							0			0
1298	Other							0			0
1299	Subtotal	50,676	0	0	132,730	68,293	5,173	256,872	0	16,523	273,395

2014-V01

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Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	1,187,745	134,581	433,055	164,570	37,820	-27,400		1,930,371		126,721	2,057,092
1620 Recreation programs			3,464	5,944		186,085	1,318,706	1,514,199		12,833	1,527,032
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	264,057		269,879	33,762				567,698		37,267	604,965
1634 Rec. Fac. - All Other	1,112,753		1,194,185	106,356		10,000		2,423,294		159,079	2,582,373
1640 Libraries	839,738		398,317			-63,712	136,034	1,310,377		77,091	1,387,468
1645 Museums								0			0
1650 Cultural services	130,510		99,653	3,118		139,891		373,172		24,497	397,669
1698 Other								0			0
1699 Subtotal	3,534,803	134,581	2,398,553	313,750	37,820	244,864	1,454,740	8,119,111	0	437,488	8,556,599
Planning and development											
1810 Planning and zoning	395,761		31,183	28,295				455,239		29,885	485,124
1820 Commercial and Industrial	415,304		51,307	36,305		0	0	502,916		33,014	535,930
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other INDUSTRIAL PROPERTY-NORTHAM			0	1,937,669			715,383	2,653,052		127,200	2,780,252
1899 Subtotal	811,065	0	82,490	2,002,269	0	0	715,383	3,611,207	0	190,099	3,801,306
1910 Other								0			0
9910 TOTAL	19,916,685	424,122	6,410,379	7,716,345	620,305	-281,314	6,419,963	41,226,485	0	0	41,226,485

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Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	15,989,254
5020	Employee benefits	3,927,431
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	19,916,685
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	19,916,685
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	12,922
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	88,385
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2014 Closing Net Book Value		
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2014 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9		10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	0	0			0	0			0		0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	0	0			0	0			0		0
1620	Recreation programs	0	0			0	0			0		0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0		0
1634	Rec. Fac. - All Other	0	0			0	0			0		0
1640	Libraries	461,438	1,114,413	154,240	122,417	1,146,236	652,975	136,034	122,417	666,592		479,644
1645	Museums	0	0			0	0			0		0
1650	Cultural services	0	0			0	0			0		0
1698	Other	42,158,088	50,473,238	600,783	198,957	50,875,064	8,315,150	1,318,706	169,794	9,464,062		41,411,002
1699	Subtotal	42,619,526	51,587,651	755,023	321,374	52,021,300	8,968,125	1,454,740	292,211	10,130,654		41,890,646
Planning and development												
1810	Planning and zoning	1,386,627	1,394,148			1,394,148	7,521	2,507		10,028		1,384,120
1820	Commercial and Industrial	2,544	7,632	608		8,240	5,088	2,666		7,754		486
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	16,823,361	23,571,689	1,313,109		24,884,798	6,748,328	715,383		7,463,711		17,421,087
1899	Subtotal	18,212,532	24,973,469	1,313,717	0	26,287,186	6,760,937	720,556	0	7,481,493		18,805,693
1910	Other	0	0	0		0	0	0		0		0
9910	Total Tangible Capital Assets	170,629,570	252,040,020	8,815,366	705,143	260,150,243	81,410,450	6,419,963	657,434	87,172,979		172,977,264

2014-V01

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Asmt Code: 1421

MAH Code: 61403

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$	
General Capital Assets				
2005	Land	15,179,349	15,287,471	
2010	Land Improvements	6,601,919	6,513,451	
2020	Buildings	46,701,198	47,804,798	
2030	Machinery & Equipment	6,558,655	7,062,687	
2040	Vehicles	5,732,379	5,480,599	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>BOOKS & PERIODICALS</td></tr></table>	BOOKS & PERIODICALS	449,342	424,229
BOOKS & PERIODICALS				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		0	
2099	Total General Capital Assets	81,222,842	82,573,235	
		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$	
Infrastructure Assets				
2205	Land	0		
2210	Land Improvements	0		
2220	Buildings	0		
2230	Machinery & Equipment	0		
2240	Vehicles	0		
2250	Linear Assets	18,302,743	18,317,732	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>SEWER INFRASTRUCTURE</td></tr></table>	SEWER INFRASTRUCTURE	52,794,807	52,268,644
SEWER INFRASTRUCTURE				
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>WATER INFRASTRUCTURE</td></tr></table>	WATER INFRASTRUCTURE	18,309,178	19,817,653
WATER INFRASTRUCTURE				
2299	Total Infrastructure Assets	89,406,728	90,404,029	
9920	Total Tangible Capital Assets	170,629,570	172,977,264	
2405	Construction-in-progress	1,555,731	1,519,699	
9921	Total Tangible Capital Assets and Construction-in-progress	172,185,301	174,496,963	

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

Schedule 51

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	47,644	522,956	408,640	161,960
	Protection services				
0410	Fire	18,902	86,351	18,902	86,351
0420	Police	103,315	57,913	145,200	16,028
0421	Court Security	0	0	0	0
0422	Prisoner Transportation	0	0	0	0
0430	Conservation authority	0	0	0	0
0440	Protective inspection and control	0	0	0	0
0445	Building permit and inspection services	0	0	0	0
0450	Emergency measures	0	0	0	0
0460	Provincial Offences Act (POA)	0	0	0	0
0498	Other	0	0	0	0
0499	Subtotal	122,217	144,264	164,102	102,379
	Transportation services				
0611	Roads - Paved	1,073,285	266,414	899,323	440,376
0612	Roads - Unpaved	0	0	0	0
0613	Roads - Bridges and Culverts	0	0	0	0
0614	Roadways - Traffic Operations & Roadside	0	0	0	0
0621	Winter Control - Except sidewalks, Parking Lots	0	0	0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0	0	0
0631	Transit - Conventional	0	0	0	0
0632	Transit - Disabled & special needs	0	0	0	0
0640	Parking	0	0	0	0
0650	Street lighting	0	0	0	0
0660	Air transportation	0	0	0	0
0698	Other	0	0	0	0
0699	Subtotal	1,073,285	266,414	899,323	440,376
	Environmental services				
0811	Wastewater collection/conveyance	0	0	0	0
0812	Wastewater treatment & disposal	292,685	404,388	188,731	508,342
0821	Urban storm sewer system	0	0	0	0
0822	Rural storm sewer system	0	0	0	0
0831	Water treatment	0	0	0	0
0832	Water distribution/transmission	0	0	0	0
0840	Solid waste collection	0	0	0	0
0850	Solid waste disposal	0	0	0	0
0860	Waste diversion	0	0	0	0
0898	Other	0	0	0	0
0899	Subtotal	292,685	404,388	188,731	508,342
	Health services				
1010	Public health services	0	0	0	0
1020	Hospitals	0	0	0	0
1030	Ambulance services	0	0	0	0
1035	Ambulance dispatch	0	0	0	0
1040	Cemeteries	0	0	0	0
1098	Other	0	0	0	0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0	0	0	0
1220	Assistance to aged persons	0	0	0	0
1230	Child care	0	0	0	0
1298	Other	0	0	0	0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0	0	0	0
1420	Non-Profit/Cooperative Housing	0	0	0	0
1430	Rent Supplement Programs	0	0	0	0
1497	Other	0	0	0	0
1498	Other	0	0	0	0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0	0	0	0
1620	Recreation programs	0	0	0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0
1634	Rec. Fac. - All Other	19,900	306,642	19,900	306,642
1640	Libraries	0	0	0	0
1645	Museums	0	0	0	0
1650	Cultural services	0	0	0	0
1698	Other	0	0	0	0
1699	Subtotal	19,900	306,642	19,900	306,642
	Planning and development				
1810	Planning and zoning	0	0	0	0
1820	Commercial and Industrial	0	0	0	0
1830	Residential development	0	0	0	0
1840	Agriculture and reforestation	0	0	0	0
1850	Tile drainage/shoreline assistance	0	0	0	0
1898	Other	0	0	0	0
1899	Subtotal	0	0	0	0
1910	Other	0	0	0	0
9910	Total Construction-In-Progress	1,555,731	1,644,664	1,680,696	1,519,699

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

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

Schedule 53

for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,686,876
1020	Acquisition of tangible capital assets	-8,815,366
1030	Amortization of tangible capital assets (SLC 51 9910 08)	6,419,963
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	-18,135
1050	Proceeds on sale of tangible capital assets	65,844
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="DECREASE IN CONSTRUCTION WIP"/>	36,032
1071	Other <input type="text" value="ACQUISITION OTHER ASSETS"/>	-42,926
1099	Subtotal	-2,354,588
1210	Change in supplies inventories	
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	0
1410	(Increase)/decrease in net financial assets/net debt	332,288
1420	Net financial assets (net debt), beginning of year	-3,817,712
9910	Net financial assets (net debt), end of year	-3,485,424

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	7,685,746
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	694,758
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	40,000
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	8,420,504
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	-1,374
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	353,352
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	351,978
0499	Subtotal	8,772,482
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	8,772,482
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-42,884

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2014

Schedule 54

* 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

		2014 Actual
Operating Transactions		1
Cash received from		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	5,992,039
9920	Cash and cash equivalents, end of year	5,992,039

		2014 Actual
Cash and cash equivalents represented by:		1
1401	Cash	\$
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2014

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,686,876
2020	Non-cash items including amortization	6,419,963
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	-42,926
2040	Change in deferred revenue	1,152,898
2096	Other <input type="text" value="INCREASE RECEIVABLES GRANT"/>	-83,580
2097	Other <input type="text" value="DECREASE RECEIVABLES OTHER"/>	107,437
2098	Other <input type="text" value="INCREASE A/P ACCRUED LIABLIL"/>	272,148
2099	Cash provided by operating transactions	10,512,816
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	65,844
0620	Cash used to acquire tangible capital assets	-8,815,366
0630	Change in construction-in-progress	36,032
0698	Other <input type="text" value="GAIN DISPOSAL TCA'S"/>	-18,135
0699	Cash applied to capital transactions	-8,731,625
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-13,613
0898	Other <input type="text" value="INCREASE TOWN COBOURG HLDGS"/>	-312,409
0899	Cash provided by / (applied to) investing transactions	-326,022
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-3,513,336
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-3,513,336
1210	Increase in cash and cash equivalents	-2,058,167
1220	Cash and cash equivalents, beginning of year	5,992,039
9920	Cash and cash equivalents, end of year	3,933,872

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	3,933,872
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	3,933,872

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	7,388,242	0	6,509,113
0310 Allocation of Surplus		0	4,683,084
0315 Allocation of Surplus : for operating.			4,526,353
0320 Allocation of Surplus : for capital.			156,731
Development Charges Act			
0610 Non-discounted services	1,155,686		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	1,155,686		
0810 Lot levies			
0820 Subdivider contributions	61,940		
0830 Recreational land (the Planning Act)	49,100		
0841 Investment Income	86,967		1,400
0860 Gasoline Tax - Province	232,187		
0861 Building Code Act, 1992 (Section 2.23)	286,916		
0862 Gasoline Tax - Federal	551,149		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other expenditures disallowed	29,376		
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	2,453,321	0	4,684,484
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	694,758		
1015 For current operations	96,536		
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	495,264		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	40,000		
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			4,689,960
0910 Less: Utilization (deferred revenue recognized)	1,326,558	0	4,689,960
2099 Balance, end of year	8,515,005	0	6,503,637

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010	Working funds			26,440
5020	Contingencies			
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			226,496
5670	Debtenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			1,127,983
5210	Protection services			1,448,625
	Transportation services:			
5215	Roadways			832,353
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			1,577,950
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			4,207
	Recreation and cultural services:			
5265	Parks			
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			503,940
5275	Libraries			166,503
5276	Museums			11,290
5277	Cultural services			
5280	Planning and development			577,850
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	6,522,994		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	226,758		
5650	Recreational land (the Planning Act)	148,169		
5661	Building Code Act, 1992 (Section 2.23)	546,404		
5690	Gasoline Tax - Province	45,187		
5691	Gasoline Tax - Federal	1,025,493		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	8,515,005	0	6,503,637

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2014

		Development Charges Proceeds					Development Charges Disbursements					
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
	1	2	3	4	5	6	7	8	9	10	11	12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205 General Government	-283,807	75,941	0			75,941	0	0	0		0	-207,866
0210 Fire Protection	467,220	37,277	5,104			42,381	23,348			23,348		486,253
0215 Police Protection	308,926	28,527	3,138			31,665					0	340,591
0220 Roads and Structures	3,430,998	624,975	36,028			661,003					0	4,092,001
0225 Transit	222,459	9,858	2,099			11,957					0	234,416
0230 Wastewater	2,282,694	59,738	21,969			81,707					0	2,364,401
0235 Stormwater	0					0					0	0
0240 Water	0					0					0	0
0245 Emergency Medical Services	0					0					0	0
0250 Homes for the Aged	0					0					0	0
0255 Daycare	0					0					0	0
0260 Housing	0					0					0	0
0265 Parkland Development	264,236	54,288	2,783			57,071					0	321,307
0270 GO Transit	0					0					0	0
0275 Library	-3,692	57,694	492			58,186	75,915			75,915		-21,421
0280 Recreation	-898,861	207,388	786			208,174	396,001			396,001		-1,086,688
0285 Development Studies	0					0					0	0
0286 Parking	0					0					0	0
0287 Animal Control	0					0					0	0
0288 Municipal Cemeteries	0					0					0	0
0290 Other	0					0					0	0
0295 Other	0					0					0	0
0296 Other	0					0					0	0
0297 Other	0					0					0	0
0299 TOTAL	5,790,173	1,155,686	72,399	0	0	1,228,085	495,264	0	0	0	495,264	6,522,994

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2014**

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							Sq. Foot
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		special care	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				Per Sq. Foot	Per Sq. Foot						Per Sq. Foot	Per Sq. Foot					
0	1	2	3	< = 1 Bedroom	> = 2 Bedroom	6	7	8	9	10	11	12	13	14	15	16	
Municipal Wide Charges	<i>If Other, Please Specify ></i>									<i>If Other, Please Specify ></i>							
530 Roads	5,145.00	5,145.00		2,346.00	3,218.00	1,900.00				3.19	3.10	3.10	3.10				
370 Other Transportation Service	71.00	71.00		33.00	45.00	26.00				0.06	0.06	0.06	0.06				
210 Fire	347.00	347.00		158.00	218.00	128.00				0.15	0.14	0.14	0.14				
450 Police	264.00	264.00		120.00	165.00	97.00				0.12	0.11	0.11	0.11				
390 Outdoor Recreation Services	699.00	699.00		319.00	437.00	259.00				0.14	0.13	0.13	0.13				
310 Library	1,970.00	1,970.00		898.00	1,232.00	727.00				0.40	0.39	0.39	0.39				
110 Administration Studies	628.00	628.00		286.00	393.00	232.00				0.13	0.12	0.12	0.12				
410 Parks and Recreation	550.00	550.00		250.00	343.00	204.00				0.48	0.48	0.48	0.48				
350 Municipal Parking	180.00	180.00		81.00	112.00	66.00				0.03	0.03	0.03	0.03				
690 Wastewater	38.00	38.00		17.00	24.00	14.00				0.03	0.03	0.03	0.03				
670 Water	544.00	544.00		247.00	340.00	201.00				0.25	1.45	1.45	1.45				
630 Stormwater	981.00	981.00		447.00	614.00	363.00				0.29	1.27	1.27	1.27				
9910 TOTAL MUNICIPAL WIDE CHARGES	11,417.00	11,417.00	0.00	5,202.00	7,141.00	4,217.00	0.00	0.00	0.00	5.27	7.31	7.31	7.31	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(Y), please attach an electronic version of the new by-law.

2012/001

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2014

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

RESIDENTIAL CHARGES (\$)

	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom				
Service	1	2	3	4	5	6	7	8	9

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Other	Other	Other
10	11	12	13	14	15	16

2014-V01

FIR2014: Cobourg T

Schedule 70

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	3,933,872
Accounts receivable		
0410	Canada	
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,938,276
0499	Subtotal	1,938,276
Taxes receivable		
0610	Current year's levies	819,623
0620	Previous year's levies	790,575
0630	Prior year's levies	2,832,712
0640	Penalties and interest	405,979
0690	LESS: Allowance for uncollectables	26,069
0699	Subtotal	3,183,574
Investments *		
0805	Canada	
0810	Ontario	283,932
0815	Municipal	
0820	Government business enterprises	17,209,762
0828	Other <input type="text" value="GUARANTEED INVESTMENT CERTIFICATES"/>	813,117
0829	Subtotal	18,306,811
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	9,473
0831	Land held for resale	
0835	Notes receivable	94,492
0840	Mortgages receivable	1,305
0850	Deferred taxes receivable	
0890	Other <input type="text" value="DUE FROM SCHOOL BOARDS"/>	240,008
0898	Subtotal	345,278
9930	TOTAL Financial Assets	27,707,811
8010	* Market value of Investments included in Line 0829	813,117

2014-V01

FIR2014: Cobourg T

Schedule 70

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2014

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
	Accounts Payable	
2210	Canada	95,428
2220	Ontario	8,564
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	5,395,309
2290	Other	
2299	Subtotal	5,499,301
2301	Estimated Tax Liabilities (PS3510)	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	8,515,005
2490	Other	432,577
2499	Subtotal	8,947,582
	Long term liabilities	
2610	Debt issued	8,739,577
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text" value="MORTGAGES PAYABLE"/>	3,916,061
2650	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	675,000
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	13,330,638
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	
	Post employment benefits	
2810	Accumulated sick leave	2,527,990
2820	Accrued vacation pay	887,724
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other <input type="text"/>	
2899	Subtotal post employment benefits	3,415,714
	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	31,193,235
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-3,485,424
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	174,496,963
6250	Inventories of Supplies	127,717
6260	Prepaid Expenses	1,217,342
6299	Total Non-Financial Assets	175,842,022
9970	Total Accumulated Surplus/(Deficit)	172,356,598
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	161,166,325
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	6,503,637
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	-4,499,900
	Local boards	
5030	Transit operations	
5035	Water operations	1,236,855
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	-64,665
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	34,375
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	1,206,565
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	17,209,762
6601	Unfunded Employee Benefits	-2,527,990
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other <input type="text" value="UNFINANCED CAPITAL"/>	-6,701,801
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-9,229,791
9971	Total Accumulated Surplus/(Deficit)	172,356,598

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	3,471,438
0215	PLUS: Amounts added to tax bills for collection purposes only	639,126
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	41,853,454
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	41,914,036
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	981,288
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="CHANGES TAX ALLOW ADJUSTMENTS"/>	114,880
0290	Taxes receivable, end of year	3,183,574

Cash Collections

		9
		\$
0610	Current year's tax	40,123,499
0620	Previous year's tax	1,323,825
0630	Penalties and interest	466,712
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	41,914,036

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2014

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	304,979	2,725	117,320	3,449		428,473	248,806	203,807	881,086
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	9,426	84	3,626	107		13,243	11,615	6,449	31,307
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0	38,362		38,362
2890	Other <input type="text" value="Sir Sandford"/>						0	23,682	6,851	30,533
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	314,405	2,809	120,946	3,556	0	441,716	322,465	217,107	981,288

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	6,675,715	36,413	1,740,792	44,947	0	8,497,867			

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	5,396,525
0220	To Canada and agencies	
0230	To Others	7,259,113
0297	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	675,000
0298	Other <input type="text"/>	
0299	Subtotal	13,330,638
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	13,330,638

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

1210	Sinking fund debentures	5,396,525
1220	Installment (serial) debentures	
1230	Long term bank loans	3,343,052
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	3,916,061
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	675,000
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	13,330,638

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	303,064
Transportation services:		
1415	Roadways	1,037,157
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	675,000
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	1,278,648
1430	Storm water system	1,368,862
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	968,489
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	3,783,357
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	3,916,061
9930	TOTAL Net Long Term Liabilities of the Municipality	13,330,638

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

		1
		\$
1610	US Dollars:	
	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 <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

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

1810	Own funds	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<input type="text"/>

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

8. Contingent liabilities		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation				
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640	Outstanding loans guaranteed				
2698	Other <input type="text"/>				
2699	TOTAL			0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit 1 \$	Total Outstanding Capital Obligation 2 \$	Debt Charges 3 \$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Wastewater projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	3,513,336	424,122	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	3,513,336	424,122	
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) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

11. Long term debt refinanced		Principal 1 \$	Interest 2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2015	1,637,297	333,385					1,177,690	74,530
3220	Year 2016	1,313,525	266,054					1,200,917	51,303
3230	Year 2017	873,257	219,448					1,229,542	22,678
3240	Year 2018	794,140	189,243					307,912	5,143
3250	Year 2019	627,880	159,640						
3260	Years 2020 to 2024	4,168,478	927,143						
3270	Years 2025 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	9,414,577	2,094,913	0	0	0	0	3,916,061	153,654

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.

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 75

WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
0205	User Fees	
0206	Municipal Property Tax by Levy (Special Area Rates)	
0210	Services to Other Municipalities	
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	
0260	Deferred revenue earned	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
0410	Salaries, Wages and Employee Benefits	
0420	Operating and General Expenditures	
0430	Amortization Expense	
0440	Interest Expense	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Expenses	0
9910	Net Income	0

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 75

WASTEWATER SERVICE

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
1210	Salaries, Wages and Employee Benefits	
1220	Operating and General Expenditures	
1230	Amortization Expense	
1240	Interest Expense	
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	0
9920	Net Income	0

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0

STATEMENT OF OPERATIONS

0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD for the year ended December 31, 2014

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	<input type="text"/>
0497	Other	<input type="text"/>
0498	Other	<input type="text"/>
0499	Total Financial Assets	

DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	<input type="text"/>
0697	Other	<input type="text"/>
0698	Other	<input type="text"/>
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	<input type="text"/>
0897	Other	<input type="text"/>
0898	Other	<input type="text"/>
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	<input type="text"/>
1098	Other	<input type="text"/>
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

2014-V01

FIR2014: Cobourg T

Schedule 77

Asmt Code: 1421

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 61403

for the year ended December 31, 2014

1210 District Social Services Administration Board				
Consolidated Statement of Operations				
REVENUES				
Provincial				
DSSAB	Municipality's Share	% of Municipality's Share of DSSAB		
1	2	3		
\$	\$	%		
1410	Ontario Works		0	
1420	Ontario Disability Support Program (ODSP)		0	
1430	Ontario Drug Benefit Program (ODB)		0	
1440	Child Care		0	
1450	Land Ambulance		0	
1460	Social Housing		0	
1498	Other <input type="text"/>		0	
1499	Total Provincial Funding	0	0	
Federal				
1610	Social Housing		0	
1698	Other <input type="text"/>		0	
1699	Total Federal Funding	0	0	
Municipal Contributions				
1810	Municipal Billings		0	
1898	Other <input type="text"/>		0	
1899	Total Municipal Contributions	0	0	
Other Revenues				
2010	Investment Income		0	
2020	Deferred revenue earned		0	
2097	Other <input type="text"/>		0	
2098	Other <input type="text"/>		0	
2099	Total Other Revenues	0	0	
9930	Total Revenues	0	0	
EXPENSES				
Social Services				
2210	Ontario Works		0	
2220	Ontario Disability Support Program (ODSP)		0	
2230	Ontario Drug Benefit Program (ODB)		0	
2240	Child Care		0	
2250	Social Housing		0	
2260	Other <input type="text"/>		0	
2299	Total Social Services	0	0	
Health Services				
2410	Land Ambulance		0	
2420	Public Health		0	
2430	Other <input type="text"/>		0	
2440	DSSAB Administration		0	
2496	Other <input type="text"/>		0	
2497	Other <input type="text"/>		0	
2498	Other <input type="text"/>		0	
2499	Total Health Services	0	0	
9940	Total Expenses	0	0	
9950	Annual Surplus / (Deficit)	0	0	

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 77 HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910 **Net Financial Assets (Net Debt)**

0	0	0.0%
---	---	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920 **Accumulated Surplus/(Deficit)**

0	0	0.0%
---	---	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 77 HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other	
1498	Other	
1499	Total Provincial Funding	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
0	0	0.0%

Federal

1611	Government of Canada	
1698	Other	
1699	Total Federal Funding	

	0	
	0	
0	0	0.0%

Municipal Contributions

1810	Municipal Billings	
1898	Other	
1899	Total Municipal Contributions	

	0	
	0	
0	0	0.0%

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	
2098	Other	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	0.0%

9930 **Total Revenues**

0	0	0.0%
---	---	------

EXPENSES

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other	
2440	DSSAB Administration	
2496	Other	
2497	Other	
2498	Other	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9950 **Annual Surplus / (Deficit)**

0	0	0.0%
---	---	------

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910

Net Financial Assets (Net Debt)

0	0	0.0%
---	---	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920

Accumulated Surplus/(Deficit)

0	0	0.0%
---	---	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

1210 Entity		
Consolidated Statement of Operations		
REVENUES		
Provincial		
Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
1411 Province of Ontario	0	
1498 Other	0	
1499 Total Provincial Funding	0	0.0%
Federal		
1611 Government of Canada	0	
1698 Other	0	
1699 Total Federal Funding	0	0.0%
Municipal Contributions		
1810 Municipal Billings	0	
1898 Other	0	
1899 Total Municipal Contributions	0	0.0%
Other Revenues		
2010 Investment Income	0	
2020 Deferred revenue earned	0	
2097 Other	0	
2098 Other	0	
2099 Total Other Revenues	0	0.0%
9930 Total Revenues	0	0.0%
EXPENSES		
2693 Other	0	
2694 Other	0	
2695 Other	0	
2696 Other	0	
2697 Other	0	
2698 Other	0	
2699 Total Other Expenses	0	0.0%
9950 Annual Surplus / (Deficit)	0	0.0%

2014-V01

FIR2014: Cobourg T**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 1421

MAH Code: 61403

for the year ended December 31, 2014

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	0	0	0.0%
0420	Accounts Receivable	0	0	0.0%
0430	Investments	0	0	0.0%
0496	Other	0	0	0.0%
0497	Other	0	0	0.0%
0498	Other	0	0	0.0%
0499	Total Financial Assets	0	0	0.0%
Liabilities				
0610	Accounts Payable and accrued liabilities	0	0	0.0%
0620	Debt	0	0	0.0%
0630	Pensions and other employee benefits	0	0	0.0%
0640	Other accrued liabilities	0	0	0.0%
0650	Deferred Revenue	0	0	0.0%
0696	Other	0	0	0.0%
0697	Other	0	0	0.0%
0698	Other	0	0	0.0%
0699	Total Liabilities	0	0	0.0%
9910	Net Financial Assets (Net Debt)	0	0	0.0%
Non-Financial Assets				
0810	Tangible capital assets	0	0	0.0%
0820	Inventories of supplies	0	0	0.0%
0830	Prepaid expenses	0	0	0.0%
0896	Other	0	0	0.0%
0897	Other	0	0	0.0%
0898	Other	0	0	0.0%
0899	Total Non-Financial Assets	0	0	0.0%
9920	Accumulated Surplus/(Deficit)	0	0	0.0%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	0	0	0.0%
1020	Reserves and Reserve funds	0	0	0.0%
1030	General Surplus/(Deficit)	0	0	0.0%
1097	Other	0	0	0.0%
1098	Other	0	0	0.0%
1099	Accumulated Surplus/(Deficit)	0	0	0.0%

2014-V01

FIR2014: Cobourg T**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 1421

MAH Code: 61403

for the year ended December 31, 2014

Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
REVENUES				
Provincial				
1410	Ontario Works	0	0	0.0%
1411	Province of Ontario	0	0	0.0%
1420	Ontario Disability Support Program (ODSP)	0	0	0.0%
1430	Ontario Drug Benefit Program (ODB)	0	0	0.0%
1440	Child Care	0	0	0.0%
1450	Land Ambulance	0	0	0.0%
1460	Social Housing	0	0	0.0%
1497	Other	0	0	0.0%
1498	Other	0	0	0.0%
1499	Total Provincial Funding	0	0	0.0%
Federal				
1610	Social Housing	0	0	0.0%
1611	Government of Canada	0	0	0.0%
1698	Other	0	0	0.0%
1699	Total Federal Funding	0	0	0.0%
Municipal Contributions				
1810	Municipal Billings	0	0	0.0%
1898	Other	0	0	0.0%
1899	Total Municipal Contributions	0	0	0.0%
Other Revenues				
2010	Investment Income	0	0	0.0%
2020	Deferred revenue earned	0	0	0.0%
2097	Other	0	0	0.0%
2098	Other	0	0	0.0%
2099	Total Other Revenues	0	0	0.0%
9930	Total Revenues	0	0	0.0%
EXPENSES				
Social Services				
2210	Ontario Works	0	0	0.0%
2220	Ontario Disability Support Program (ODSP)	0	0	0.0%
2230	Ontario Drug Benefit Program (ODB)	0	0	0.0%
2240	Child Care	0	0	0.0%
2250	Social Housing	0	0	0.0%
2260	Other	0	0	0.0%
2299	Total Social Services	0	0	0.0%
Health Services				
2410	Land Ambulance	0	0	0.0%
2420	Public Health	0	0	0.0%
2430	Other	0	0	0.0%
2440	DSSAB Administration	0	0	0.0%
2496	Other	0	0	0.0%
2497	Other	0	0	0.0%
2498	Other	0	0	0.0%
2499	Total Health Services	0	0	0.0%
Other Expenses				
2693	Other	0	0	0.0%
2694	Other	0	0	0.0%
2695	Other	0	0	0.0%
2696	Other	0	0	0.0%
2697	Other	0	0	0.0%
2698	Other	0	0	0.0%
2699	Total Other Expenses	0	0	0.0%
9940	Total All Expenses	0	0	0.0%
9950	Annual Surplus / (Deficit)	0	0	0.0%

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Asmt Code: 1421
MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile			
Employees of the Municipality			
0205 Administration	23.00	3.00	
0210 Fire	17.00	16.00	0.00
0211 Uniform	13.00	16.00	
0212 Civilian	4.00		
0215 Police	41.00	19.00	0.00
0216 Uniform	31.00		
0217 Civilian	10.00	19.00	
0260 Court Security	4.00	18.00	0.00
0261 Uniform			
0262 Civilian	4.00	18.00	
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	18.00		4.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	32.00		44.00
0250 Libraries			
0255 Planning	8.00	1.00	
0290 Other	18.00	30.00	29.00
0298 Subtotal	161.00	87.00	77.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	70%	93%	100%
Employees of Joint Local Boards			
0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	161.00	87.00	77.00

FIR2014: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts 1 #	Value of Contracts 2 \$
20	2,405,562
9	1,945,139

4. Building permit information

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

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
191	19,209,500
6	8,050,920
51	38,909,875
248	66,170,295

5. Insured value of physical assets

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

1 \$
185,129,150
185,129,150

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2012 - 2014)

1 \$
1,175,167

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

7. Alternate service delivery arrangements

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

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

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

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

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Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

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

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

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

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2014 based on permits issued

1
\$
65,820,955

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

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

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

Median Number of Working Days
1
#
4

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

12

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
118	78	196
20	12	32
12	8	20
		0
150	98	248

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
18	69
6	14
4	26
27	27
55	136

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

		Hectares			
		1			
		#			
1370	Land Designated for Agricultural Purposes				
	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014.				
		1			
		#			
1710	11. Transportation Services				
	Roads : Total Paved Lane Km	253			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	253			
		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				2012 year - score out of one hundred
1730	Roads : Total UnPaved Lane Km	0			
1740	Winter Control : Total Lane Km maintained in winter	253			
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	109,244			
1755	Transit : Population of Service Area.	18,519			
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	2,490			
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number		
		1	2		
		#	#		
1765	Rating Of Bridges And Culverts				
	Bridges	14	14		
1766	Culverts	21	21		
1767	Subtotal	35	35		
		Column	Column	Column	Description
		1	2	3	4
		#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				As per Ont Structure Inspection Manual in 2014
		1			
		#			
1810	12. Environmental Services				
	Wastewater Main Backups : Total number of backed up wastewater mains	3			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	110			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	4,767,000.000			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000			
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	100			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0			
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	33,435.800			
1850	Water Main Breaks : Number of water main breaks in a year.	5			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	139			
1860	Solid Waste Collection : Total tonnes collected from all property classes.	3,623			
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	6,476			

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

1870	Waste Diversion : Total tonnes diverted from all property classes.	2,819
13. Recreation Services		
		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	9
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.	12,253
2320	Paved Roads : Other revenue.	50,137
2330	Solid Waste Disposal : Other revenue.	388,476
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	161,008,898

2014-V01

FIR2014: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 81**ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2014

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	3,513,336
0220	Interest (SLC 74 3099 02)	424,122
0299	Subtotal	3,937,458
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	3,937,458
Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	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	3,937,458
Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	43,913,361
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)	714,722
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	353,352
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	606,685
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	18,135
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	495,264
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	40,000
2253	Other Deferred revenue earned (SLC 10 1814 01)	203,944
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,432,102
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	41,481,259
2620	25% of Net Revenues	10,370,315
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	6,432,857

2014-V01

FIR2014: Cobourg T

Schedule 83

Asmt Code: 1421

NOTES

MAH Code: 61403

for the year ended December 31, 2014

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 :

0100 Schedule 75 :