

2016 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: **2016-V1.03**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	Ian D. Davey, BBA, CPA, CA
0022	Telephone	905-372-4301 ext 4201
0024	Fax	905-372-7421
0028	Email (Required)	idavey@cobourg.ca
0030	Website address of Municipality	www.cobourg.ca
0091	Municipal Auditor	Lori A. Huber
0092	Municipal Audit Firm	KPMG LLP- Kingston
0095	Municipal Auditor's Email (Required)	lahuber@kpmg.ca
0090	Municipal Treasurer	Ian D. Davey, BBA, CPA, CA
0093	Municipal Treasurer's Email (Required)	idavey@cobourg.ca
0094	Date	9/15/2017

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
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0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	
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	Municipal Data	Data Source
	1 (#)	2 (List)
0040	Households	8,958 Stats Can
0041	Population	19,440 Stats Can
0042	Youth Population	1,090 Stats Can

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2016

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)	21,501,176
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	184,469
9940	Subtotal	21,685,645
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	109,900
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	109,900
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	880,328
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	256,467
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	1,136,795
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	771,670
1299	Total User Fees and Service Charges (SLC 12 9910 04)	15,346,309
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	594,712
1430	Rents, concessions and franchises	78,982
1431	Royalties	
1432	Green Energy	
1498	Other Industrial Park rental income	3,722,768
1499	Subtotal	4,396,462
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	136,110
1620	Penalties and interest on taxes	491,461
1698	Other	
1699	Subtotal	627,571
	Other revenue	
1805	Investment income	551,813
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	17,440
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	500,748
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned Parkland Levy	10,000
1830	Donations	31,458
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	1,413,952
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	223,000
1870	Gaming and Casino Revenues	
1890	Other Equity Increase Town Cobourg Holding	432,975
1891	Other Miscellaneous income	341,604
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	3,522,990
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	47,597,342

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	47,597,342
2020	LESS: Total Expenses (SLC 40 9910 11)	43,041,166
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	4,556,176
2060	Accumulated surplus/(deficit) at the beginning of year	176,015,734
2061	Prior period adjustments	14,805
2062	Restated accumulated surplus/(deficit) at the beginning of year	176,030,539
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	180,586,715

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	18,368,769
6020	PLUS: Net Income for Government Business Enterprise for year	432,975
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	18,801,744

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
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:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	230,077
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	20,395
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
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	250,472

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2016

	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				115,487			
Protection services							
0410 Fire				10,538			
0420 Police	211,520			1,958,465			
0421 Court Security	42,918		439,076				
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	254,438	0	439,076	1,969,003	0	0	0
Transportation services							
0611 Roads - Paved				20,747		230,077	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				107,043			
0621 Winter Control - Except sidewalks, Parking Lots				23,759			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	475,467			136,716		20,395	
0632 Transit - Disabled & special needs							
0640 Parking				400,036			
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	475,467	0	0	688,301	0	250,472	0
Environmental services							
0811 Wastewater collection/conveyance				4,293,209			
0812 Wastewater treatment & disposal	53,295			901,348			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				4,376,420			
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	53,295	0	0	9,570,977	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	42,700			326,240		5,995	
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill				676,426			
1634 Recreation facilities - All Other	19,250			1,865,800			
1640 Libraries	31,000		332,594	43,405			
1645 Museums							
1650 Cultural services				5,738			
1698 Other							
1699 Subtotal	92,950	0	332,594	2,917,609	0	5,995	0
Planning and development							
1810 Planning and zoning				73,733			
1820 Commercial and industrial	4,178			11,199			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	4,178	0	0	84,932	0	0	0
1910 Other							
9910 TOTAL	880,328	0	771,670	15,346,309	0	256,467	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

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)	Y
0210	D Office Building	Y
0215	S Shopping Centre	Y
0220	L Large Industrial	Y
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

		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	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	27.4%	16,435	12,597	10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	52.6%	2,157	9,235	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	51.5%	20,809	8,031	10.0%	5.0%	250	250	Y	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	3	4	5	6	7
	Y or N	#	\$	%	\$	%
0610	C Commercial	N				
0611	G Parking Lot	N				
0612	D Office Building	N				
0613	S Shopping Centre	N				
0620	I Industrial	N				
0621	L Large Industrial	N				

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	1	20160226	2	20160603	20160909
1220	M Multi-Residential	2	20160226	2	20160909	20161104
1230	F Farmland	1	20160226	2	20160603	20160909
1240	T Managed Forest	1	20160226	2	20160603	20160909
1250	C Commercial	2	20160226	2	20160909	20161104
1260	I Industrial	2	20160226	2	20160909	20161104
1270	P Pipeline	2	20160226	2	20160909	20161104
1298	Other <input type="text"/>					

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,289,220,318	22,052,378	12,556,777	8,851,671	43,460,826

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	CVA Assessment \$	Phase-In Taxable Assessment \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL \$	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Cobourg T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,819,792,116	1,819,792,116	0.839330%	0.477920%	0.188000%	1.505250%	15,274,061	8,697,150	3,421,209	27,392,420
0027	RD	0	Residential	Education Only	1.000000	100%	641,000	641,000	0.000000%	0.000000%	0.188000%	0.188000%	0	0	1,205	1,205
0046	RL	0	Residential	Upper Tier & Education Only	1.000000	100%	8,600	8,600	0.000000%	0.477920%	0.188000%	0.665920%	0	41	16	57
0050	FT	0	Multi-Residential	Full Occupied	2.216000	100%	81,876,300	81,876,300	1.859960%	1.059070%	0.188000%	3.107030%	1,522,866	867,127	153,927	2,543,920
0110	MT	0	Farmland	Full Occupied	0.250000	100%	1,517,300	1,517,300	0.209830%	0.119480%	0.047000%	0.376310%	3,184	1,813	713	5,710
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	68,700	68,700	0.209830%	0.119480%	0.047000%	0.376310%	144	82	32	258
0210	CT	0	Commercial	Full Occupied	1.515200	100%	220,318,686	220,318,686	1.271760%	0.724140%	1.400000%	3.395900%	2,801,925	1,595,416	3,084,462	7,481,803
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.515200	100%	2,557,000	2,557,000	1.271760%	0.724140%	1.400000%	3.395900%	32,519	18,516	35,798	86,833
0240	CU	0	Commercial	Excess Land	1.515200	70%	2,841,046	2,841,046	0.890230%	0.506900%	0.980000%	2.377130%	25,292	14,401	27,842	67,535
0270	CX	0	Commercial	Vacant Land	1.515200	70%	8,254,800	8,254,800	0.890230%	0.506900%	0.980000%	2.377130%	73,487	41,844	80,897	196,228
0310	GT	0	Parking Lot	Full Occupied	1.515200	100%	711,750	711,750	1.271760%	0.724140%	1.400000%	3.395900%	9,052	5,154	9,965	24,171
0320	DT	0	Office Building	Full Occupied	1.515200	100%	947,140	947,140	1.271760%	0.724140%	1.400000%	3.395900%	12,045	6,859	13,260	32,164
0340	ST	0	Shopping Centre	Full Occupied	1.515200	100%	56,737,200	56,737,200	1.271760%	0.724140%	1.400000%	3.395900%	721,561	410,857	794,321	1,926,739
0350	SU	0	Shopping Centre	Excess Land	1.515200	70%	163,150	163,150	0.890230%	0.506900%	0.980000%	2.377130%	1,452	827	1,599	3,878
0510	IH	0	Industrial	Full Occupied	2.630000	100%	13,891,520	13,891,520	2.207450%	1.256930%	1.500000%	4.964380%	306,648	174,607	208,373	689,628
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	241,600	241,600	2.207450%	1.256930%	1.500000%	4.964380%	5,333	3,037	3,624	11,994
0540	IU	0	Industrial	Excess Land	2.630000	65%	1,011,060	1,011,060	1.434840%	0.817000%	0.975000%	3.226840%	14,507	8,260	9,858	32,625
0570	IX	0	Industrial	Vacant Land	2.630000	65%	1,295,400	1,295,400	1.434840%	0.817000%	0.975000%	3.226840%	18,587	10,583	12,630	41,800
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	29,994,030	29,994,030	2.207450%	1.256930%	1.500000%	4.964380%	662,103	377,004	449,910	1,489,017
0620	LU	0	Large Industrial	Excess Land	2.630000	65%	118,720	118,720	1.434840%	0.817000%	0.975000%	3.226840%	1,703	970	1,158	3,831
0710	PT	0	Pipeline	Full Occupied	1.198100	100%	5,110,000	5,110,000	1.005610%	0.572600%	1.242160%	2.820370%	51,387	29,260	63,474	144,121
2440	XT	0	Commercial, NConstr.	Full Occupied	1.515200	100%	28,356,930	28,356,930	1.271760%	0.724140%	1.180000%	3.175900%	360,632	205,344	334,612	900,588
2445	XU	0	Commercial, NConstr.	Excess Land	1.515200	70%	2,148,270	2,148,270	0.890230%	0.506900%	0.826000%	2.223130%	19,125	10,890	17,745	47,760
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.515200	100%	10,547,130	10,547,130	1.271760%	0.724140%	1.180000%	3.175900%	134,134	76,376	124,456	334,966
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.515200	70%	70,870	70,870	0.890230%	0.506900%	0.826000%	2.223130%	631	359	585	1,575
9201							Subtotal	2,289,220,318	2,289,220,318				22,052,378	12,556,777	8,851,671	43,460,826

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			0		0

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

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Asmt Code: 1421

MAH Code: 61403

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	359,531	201,113	168,923	729,567
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	22,411,909	12,757,890	9,020,594	44,190,393
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements		-11,392		-11,392
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	165,321			165,321
8097 Other <input style="width: 100px;" type="text"/>				0
9890 Subtotal	165,321	-11,392	0	153,929
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input style="width: 100px;" type="text"/>				0
9892 Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	22,577,230	12,746,498	9,020,594	44,344,322

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		8,553,900	108,515	61,789	76,221	246,525

KIV DTA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$		
2001	0	Cobourg T														
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	62,500	62,500	0.839330%	0.477920%	0.000000%	1.317250%	525	299	0	824	
1210	CF	0 Commercial	PIL: Full Occupied	1.515200	100%	5,349,600	5,349,600	1.271760%	0.724140%	1.400000%	3.395900%	68,034	38,739	74,894	181,667	
1218	CP	0 Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.515200	100%	94,800	94,800	1.271600%	0.724140%	1.400000%	3.395740%	1,205	686	1,327	3,218	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.515200	100%	3,047,000	3,047,000	1.271760%	0.724140%	0.000000%	1.995900%	38,751	22,065	0	60,816	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
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												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201			Subtotal			8,553,900	8,553,900					108,515	61,789	76,221	246,525	

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

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

9499

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

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

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

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

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MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	15
		12	13	14	\$
		\$	\$	\$	\$
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			246,525
		108,515	61,789	76,221	
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"/>	63,575	36,200		99,775
9890	Subtotal	63,575	36,200	0	99,775
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)	12,627	3,423		16,050
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	12,627	3,423	0	16,050
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			362,350
		184,717	101,412	76,221	

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2016

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%				70.454%	0.824%	27.877%	0.845%	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		Education Taxes		Distribution of Education Taxes in column 6 by School Board				
	16	2	18	17	3	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
	\$	\$	\$	\$	\$	4	5	\$	7	8	9	10	11	
0010 Residential	1,820,441,716	1,820,441,716	1,820,441,716	1,820,441,716	27,393,682	15,274,061	8,697,191	3,422,430	3,062,149	4,776	351,957	3,548		
0050 Multi-residential	81,876,300	181,437,881	81,876,300	181,437,881	2,543,920	1,522,866	867,127	153,927	144,798	253	8,609	267		
0110 Farmland	1,517,300	379,325	1,517,300	379,325	5,710	3,184	1,813	713	713					
0140 Managed Forests	68,700	17,175	68,700	17,175	258	144	82	32			32			
9110 Subtotal	1,903,904,016	2,002,276,097	1,903,904,016	2,002,276,097	29,943,570	16,800,255	9,566,213	3,577,102	3,207,660	5,029	360,598	3,815	0	
0210 Commercial	233,971,532	349,469,938	233,971,532	349,469,938	7,832,399	2,933,223	1,670,177	3,228,999	2,274,959	26,607	900,148	27,285	0	
0215 Commercial New Construction	30,505,200	45,244,961	30,505,200	45,244,961	948,348	379,757	216,234	352,357	248,250	2,903	98,227	2,977	0	
0310 Parking Lot	711,750	1,078,444	711,750	1,078,444	24,171	9,052	5,154	9,965	7,021	82	2,778	84	0	
0320 Office Building	947,140	1,435,107	947,140	1,435,107	32,164	12,045	6,859	13,260	9,342	109	3,696	112	0	
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	
0340 Shopping Centre	56,900,350	86,141,249	56,900,350	86,141,249	1,930,617	723,013	411,684	795,920	560,757	6,558	221,879	6,726	0	
0345 Shopping Centre New Construc	10,618,000	16,056,179	10,618,000	16,056,179	336,541	134,765	76,735	125,041	88,096	1,030	34,858	1,057	0	
9120 Subtotal	333,653,972	499,425,877	333,653,972	499,425,877	11,104,240	4,191,855	2,386,843	4,525,542	3,188,425	37,290	1,261,585	38,241	0	
0510 Industrial	16,439,580	41,112,999	16,439,580	41,112,999	776,047	345,075	196,487	234,485	165,204	1,932	65,367	1,981	0	
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	
0610 Large Industrial	30,112,750	79,087,251	30,112,750	79,087,251	1,492,848	663,806	377,974	451,068	317,795	3,717	125,744	3,812	0	
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	
9130 Subtotal	46,552,330	120,200,250	46,552,330	120,200,250	2,268,895	1,008,881	574,461	685,563	483,000	5,649	191,112	5,793	0	
0710 Pipelines	5,110,000	6,122,291	5,110,000	6,122,291	144,121	51,387	29,260	63,474	44,720	523	17,695	536	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0						
9160 Adj. for shared PIL properties					0	0	0	0						
9170 Supplementary Taxes					729,567	359,531	201,113	168,923	119,013	1,392	47,091	1,427		
9180 Total Levied by Rate					44,190,393	22,411,909	12,757,890	9,020,594	7,042,818	49,883	1,878,081	49,812	0	
9190 Amts Added to Tax Bill					153,929	165,321	-11,392	0						
9192 Other Taxation Amounts					0	0	0	0						
9199 TOTAL before Adj.	2,289,220,318	2,628,024,514	2,289,220,318	2,628,024,514	44,344,322	22,577,230	12,746,498	9,020,594	7,042,818	49,883	1,878,081	49,812	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	\$
1010 Residential	62,500	62,500	62,500	62,500	824	525	299	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	62,500	62,500	824	525	299	0
1210 Commercial	8,491,400	12,866,169	8,491,400	12,866,169	245,701	107,990	61,490	76,221
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	8,491,400	12,866,169	245,701	107,990	61,490	76,221
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
9280 Total Levied by Rate					246,525	108,515	61,789	76,221
9290 Amts Added to PILS					99,775	63,575	36,200	0
9292 Other PIL Amounts					16,050	12,627	3,423	0
9299 TOTAL before Adj.	8,553,900	12,928,669	8,553,900	12,928,669	362,350	184,717	101,412	76,221

Part 3 contains Distribution of PILS by School Boards

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

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	17,207	9,798	18,942	45,947		45,947	17,207	9,798	18,942	13,345	156	5,281	160	
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	12,627	3,423	0	16,050		16,050	12,627	3,423						
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other [MTO, OPP]	86,806	49,428	57,279	193,513	-389	193,124	86,558	49,287	57,279	40,355	472	15,968	484	
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	4,502	2,563		7,065		7,065	4,502	2,563						
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	63,575	36,200	0	99,775		99,775	63,575	36,200						
9599 TOTAL	184,717	101,412	76,221	362,350	-389	361,961	184,469	101,271	76,221	53,700	628	21,249	644	0

2016-11.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

	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	208,645		62,328	163,876			434,849		26,940	461,789
0250	Corporate Management	286,791		3,873	351,257	147,931		1,046,867		48,933	1,095,800
0260	Program Support	1,652,268		448,263				2,100,531		-2,100,531	0
0299	Subtotal	2,147,704	0	514,464	515,133	147,931	0	257,015	0	-2,024,658	1,557,589
Protection services											
0410	Fire	2,462,248		270,419	16,958		250,777	3,000,402		170,345	3,170,747
0420	Police	5,400,848	1,433	529,155	870,618		315,922	7,117,976		421,401	7,539,377
0421	Court Security	894,385		16,977				911,362		56,460	967,822
0422	Prisoner Transportation							0			0
0430	Conservation authority					207,666		207,666		12,865	220,531
0440	Protective inspection and control	313,682		126,115	105,402			545,199		33,776	578,975
0445	Building permit and inspection services							0			0
0450	Emergency measures	75,475		10,571	48,194		3,269	137,509		8,316	145,825
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
0499	Subtotal	9,146,638	1,433	953,237	1,041,172	0	207,666	569,968	0	703,163	12,623,277
Transportation services											
0611	Roads - Paved	171,628	12,444	53,069	128,960		694,352	1,060,453		22,681	1,083,134
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts	1,665					50,831	52,496		103	52,599
0614	Roads - Traffic Operations & Roadside	1,478,871		340,165	424,309			2,243,345		138,980	2,382,325
0621	Winter Control - Except sidewalks, Parking Lots	126,527		154,869	39,624			321,020		19,888	340,908
0622	Winter Control - Sidewalks, Parking Lots Only						145,292	145,292			145,292
0631	Transit - Conventional	8,753		32,601	761,772		74,762	877,888		49,755	927,643
0632	Transit - Disabled & special needs							0			0
0640	Parking	86,583		161,296	28,921	63,803		524,462		21,101	545,563
0650	Street lighting		34,020	332,024	71,387			437,431		27,100	464,531
0660	Air transportation							0			0
0698	Other							0			0
0699	Subtotal	1,874,027	46,464	1,074,024	1,454,973	63,803	0	1,149,096	0	279,608	5,941,995
Environmental services											
0811	Wastewater collection/conveyance	110,612	22,536	232,395	69,820	8,272		716,908		27,484	746,392
0812	Wastewater treatment & disposal	1,292,656		1,197,424	313,387	86,664		3,973,759		179,050	4,152,809
0821	Urban storm sewer system			21,530				391,894		1,334	393,228
0822	Rural storm sewer system							0			0
0831	Water treatment				2,704,949		1,085,019	3,789,968		167,577	3,957,545
0832	Water distribution/transmission							0			0
0840	Solid waste collection		70,913					70,913		4,383	75,306
0850	Solid waste disposal	836		275				1,111		69	1,180
0860	Waste diversion							0			0
0898	Other							0			0
0899	Subtotal	1,404,104	93,449	1,451,624	3,088,156	94,936	0	2,814,284	0	379,907	9,326,460
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	19,039		22,593	67,980		59,309	122		10,465	179,508
1220	Assistance to aged persons							0			0
1230	Child care							0			0
1298	Other							0			0
1299	Subtotal	19,039	0	22,593	67,980	0	59,309	122	0	10,465	179,508

2016-11.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

	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
Recreation and cultural services											
1610	Parks	1,313,247	120,001	394,821	160,039	19,584	440,568	2,448,260		151,675	2,599,935
1620	Recreation programs			54,639	7,265			1,431,713		3,835	1,435,548
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	283,588		315,380	29,124	3,034		631,126		39,100	670,226
1634	Rec. Fac. - All Other	1,388,529		1,534,676	92,628			3,015,833		186,837	3,202,670
1640	Libraries	930,522		152,926	101,139	3,860		1,322,686		73,627	1,396,313
1645	Museums							0			0
1650	Cultural services	129,023		181,971	2,185			313,179		19,402	332,581
1698	Other							0			0
1699	Subtotal	4,044,909	120,001	2,634,413	392,380	26,478	440,568	9,162,797	0	474,476	9,637,273
Planning and development											
1810	Planning and zoning	411,877		30,563	33,377			478,324		29,478	507,802
1820	Commercial and industrial	354,239		98,176	35,691			488,106		30,239	518,345
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other				1,893,757			737,838		117,322	2,748,917
1899	Subtotal	766,116	0	128,739	1,962,825	0	0	3,598,025	0	177,039	3,775,064
1910	Other							0			0
9910	TOTAL	19,402,537	261,347	6,779,094	8,522,619	333,148	707,543	7,034,878	0	0	43,041,166

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2016

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	15,092,994
5020	Employee benefits	4,309,543
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	19,402,537
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	19,402,537
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	81,140
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 <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
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, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST				AMORTIZATION				2016 Closing Net Book Value		
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2016 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	0	0				0	0			0	0	0
1420	0	0				0				0		0
1430	0	0				0				0		0
1497	0	0				0				0		0
1498	0	0				0				0		0
1499	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	0	0				0	0			0		0
1620	40,483,451	51,167,818	614,274	476,854		51,305,238	10,684,367	1,369,811	476,854	11,577,324		39,727,914
1631	0	0				0	0			0		0
1634	0	0				0	0			0		0
1640	444,252	1,116,765	80,854	147,779		1,049,840	672,513	134,239	147,779	658,973		390,867
1645	0	0				0	0			0		0
1650	0	0				0	0			0		0
1698	0	0				0	0			0		0
1699	40,927,703	52,284,583	695,128	624,633	0	52,355,078	11,356,880	1,504,050	624,633	12,236,297		40,118,781
Planning and development												
1810	1,381,613	1,394,148	68,793			1,462,941	12,535	2,507		15,042		1,447,899
1820	364	8,240				8,240	7,876	122		7,998		242
1830	0	0				0	0			0		0
1840	0	0				0	0			0		0
1850	0	0				0	0			0		0
1898	17,037,666	25,222,255	1,782,661			27,004,916	8,184,589	737,837		8,922,426		18,082,490
1899	18,419,643	26,624,643	1,851,454	0	0	28,476,097	8,205,000	740,466	0	8,945,466		19,530,631
1910	0	0				0	0			0		0
9910	171,399,268	264,701,350	8,838,932	1,195,531	0	272,344,751	93,302,082	7,034,878	1,188,471	99,148,489		173,196,262

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2016

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	15,326,678	15,326,678
2010	Land Improvements	6,378,348	6,581,414
2020	Buildings	46,665,065	47,270,965
2030	Machinery & Equipment	7,249,171	7,289,695
2040	Vehicles	5,649,023	5,511,090
2097	Other <input type="text" value="BOOKS & PERIODICALS"/>	382,633	336,615
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	81,650,918	82,316,457
		2016 Opening Net Book Value (NBV) 1 \$	2016 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	89,748,350	90,879,805
2297	Other <input type="text"/>		
2298	Other <input type="text"/>		
2299	Total Infrastructure Assets	89,748,350	90,879,805
9920	Total Tangible Capital Assets	171,399,268	173,196,262
2405	Construction-in-progress	4,762,852	12,857,410
9921	Total Tangible Capital Assets and Construction-in-progress	176,162,120	186,053,672

2016-V1.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

Schedule 51

for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	17,640	277,561	253,950	41,251
	Protection services				
0410	Fire	0	20,109	20,109	0
0420	Police	196,631	616,647	801,369	11,909
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499		196,631	636,756	821,478	11,909
	Transportation services				
0611	Roads - Paved	1,678,559	6,230,441	1,692,483	6,216,517
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699		1,678,559	6,230,441	1,692,483	6,216,517
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	2,196,436	4,186,416	147,491	6,235,361
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899		2,196,436	4,186,416	147,491	6,235,361
	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		0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299		0	0	0	0
	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		0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	673,586	358,555	679,769	352,372
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699		673,586	358,555	679,769	352,372
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899		0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	4,762,852	11,689,729	3,595,171	12,857,410

FIR2016: 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, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,556,176
1020	Acquisition of tangible capital assets	-7,424,978
1030	Amortization of tangible capital assets (SLC 51 9910 08)	7,034,878
1031	Contributed (Donated) tangible capital assets	-1,413,952
1032	Change in construction-in-progress	-8,094,558
1040	(Gain)/Loss on sale of tangible capital assets	-17,440
1050	Proceeds on sale of tangible capital assets	24,500
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other ACQUISITION OTHER ASSETS	-176,255
1099	Subtotal	-10,067,805
1210	Change in supplies inventories	
1220	Change in prepaid expenses	
1230	Other Prior Period Adjustment	37,292
1299	Subtotal	37,292
1410	(Increase)/decrease in net financial assets/net debt	-5,474,337
1420	Net financial assets (net debt), beginning of year	-1,478,241
9910	Net financial assets (net debt), end of year	-6,952,578

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	346,550
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	1,952,931
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	120,000
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	19,254
0420	Other Hydro grant/ local area improvement	28,433
0446	Proceeds from the sale of Tangible Capital Assets, etc	22,500
0447	Investment income	
0448	Prepaid special charges	
0495	Other Grants	288,467
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	2,778,135
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	5,995
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)	250,472
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	256,467
0499	Subtotal	3,034,602
0610	Contributed (Donated) tangible capital assets	1,413,952
9920	Total Capital Financing	4,448,554
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-12,484,934

FIR2016: Cobourg T

Schedule 54

Asmt Code: 1421

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2016

* 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

		2016 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

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

2016-V1.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2016

* 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

		2016 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,556,176
2020	Non-cash items including amortization	7,034,878
2021	Contributed (Donated) tangible capital assets	-1,413,952
2022	Change in non-cash assets and liabilities	610,631
2030	Prepaid expenses	
2040	Change in deferred revenue	736,330
2096	Other <input type="text" value="CHANGE IN RECEIVABLES GRANT"/>	25,500
2097	Other <input type="text" value="CHANGE IN RECEIVABLES OTHER"/>	-788,741
2098	Other <input type="text" value="CHANGE IN A/P ACCRUED LIABILITIES"/>	2,551,257
2099	Cash provided by operating transactions	13,312,079
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	24,500
0620	Cash used to acquire tangible capital assets	-7,424,978
0630	Change in construction-in-progress	-8,094,558
0698	Other <input type="text" value="GAIN DISPOSAL OF TCA'S"/>	-17,440
0699	Cash applied to capital transactions	-15,512,476
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-1,526,710
0898	Other <input type="text" value="INCREASE TOWN COBOURG HLDS"/>	-432,975
0899	Cash provided by / (applied to) investing transactions	-1,959,685
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-2,514,937
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Temporary Borrowings"/>	7,000,000
1097	Other	
1098	Other	
1099	Cash applied to financing transactions	4,485,063
1210	Increase in cash and cash equivalents	324,981
1220	Cash and cash equivalents, beginning of year	2,963,901
9920	Cash and cash equivalents, end of year	3,288,882

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	3,288,882
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	3,288,882

		1 \$
Cash:		
1501	Unrestricted	3,288,882
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	3,288,882

FIR2016: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	8,584,236	0	7,414,170
0310 Allocation of Surplus		0	4,852,281
0315 Allocation of Surplus : for operating.			4,852,281
0320 Allocation of Surplus : for capital.			
Development Charges Act			
0610 Non-discounted services	806,048		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699 Subtotal Development Charges Act	806,048		
0810 Lot levies			
0820 Subdivider contributions	27,795		
0830 Recreational land (the Planning Act)	36,007		
0841 Investment Income	80,544		3,000
0860 Gasoline Tax - Province	189,122		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	6,000		
0862 Gasoline Tax - Federal	563,037		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	1,708,553	0	4,855,281
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	291,122		1,661,809
1015 For current operations	197,000		
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	120,000		
1026 Development Charges earned to operations (SLC 61 0299 07).	380,748		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
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			981,386
0910 Less: Utilization (deferred revenue recognized).	988,870	0	2,643,195
2099 Balance, end of year	9,303,919	0	9,626,256

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			53,613
5020	Contingencies			
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			474,117
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			2,169,596
5210	Protection services			1,955,889
Transportation services:				
5215	Roadways			1,031,497
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
Environmental services:				
5225	Wastewater system			2,653,808
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			589,492
5275	Libraries			230,013
5276	Museums			
5277	Cultural services			
5280	Planning and development			464,024
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	7,171,964		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	227,592		
5650	Recreational land (the Planning Act)	75,301		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))	502,707		
5690	Gasoline Tax - Province	46,784		
5691	Gasoline Tax - Federal	1,279,571		
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	9,303,919	0	9,626,256

2016-11-03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2016

		Development Charges Proceeds				Development Charges Disbursements					
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
	1	2	3	5	6	7	8	9	10	11	12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205 General Government	-171,207	49,240			49,240	41,748				41,748	-163,715
0210 Fire Protection	513,562	26,325	4,303		30,628					0	544,190
0215 Police Protection	360,797	20,072	2,927		22,999					0	383,796
0220 Roads and Structures	4,469,363	423,371	36,133		459,504					0	4,928,867
0225 Transit	241,243	6,384	1,902		8,286					0	249,529
0230 Wastewater	2,420,956	41,781	19,323		61,104					0	2,482,060
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	359,476	40,656	2,956		43,612					0	403,088
0270 GO Transit	0				0					0	0
0275 Library	-57,954	43,132	190		43,322	63,000				63,000	-77,632
0280 Recreation	-1,338,287	155,087	981		156,068	276,000	120,000			396,000	-1,578,219
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	6,797,949	806,048	68,715	0	874,763	380,748	120,000	0	0	500,748	7,171,964

2012-001

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

Service	Single Detached	Semi-Detached	Other Multiples	Apartments		special care	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom				
1	1	2	3	4	5	6	7	8	9
Municipal Wide Charges	<i>If Other, Please Specify ></i>								
110 Administration Studies	568.00	568.00		258.00	355.00	210.00			
210 Fire	359.00	359.00		164.00	225.00	133.00			
290 Indoor Recreation Services	2,035.00	2,035.00		927.00	1,273.00	751.00			
310 Library	649.00	649.00		295.00	406.00	239.00			
350 Municipal Parking	39.00	39.00		18.00	24.00	15.00			
370 Other Transportation Service	74.00	74.00		34.00	46.00	27.00			
390 Outdoor Recreation Services	723.00	723.00		329.00	452.00	267.00			
410 Parks and Recreation	186.00	186.00		84.00	116.00	69.00			
450 Police	272.00	272.00		124.00	170.00	100.00			
530 Roads	5,318.00	5,318.00		2,425.00	3,326.00	1,964.00			
630 Stormwater									
670 Water	1,014.00	1,014.00		462.00	634.00	375.00			
690 Wastewater	561.00	561.00		255.00	351.00	207.00			
9910 TOTAL MUNICIPAL WIDE CHARGES	11,798.00	11,798.00	0.00	5,375.00	7,378.00	4,357.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot			
10	11	12	13	14	15	16
<i>If Other, Please Specify ></i>						
0.50	0.50	0.50	0.50			
0.15	0.14	0.14	0.14			
0.41	0.40	0.40	0.40			
0.13	0.12	0.12	0.12			
0.03	0.03	0.03	0.03			
0.07	0.06	0.06	0.06			
0.14	0.13	0.13	0.13			
0.03	0.03	0.03	0.03			
0.12	0.11	0.11	0.11			
3.31	3.22	3.22	3.22			
	1.60	1.60	1.60			
0.30	1.31	1.31	1.31			
0.26	1.50	1.50	1.50			
5.45	9.15	9.15	9.15	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.

2012-101

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				< = 1 Bedroom 4	> = 2 Bedroom 5				
				If Other, Please Specify >					
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res. Sq. Foot / Sq. Metre (Please Specify 10	Industrial Sq. Foot / Sq. Metre (Please Specify 11	Commercial Sq. Foot / Sq. Metre (Please Specify 12	Institutional Sq. Foot / Sq. Metre (Please Specify 13	Other 14	Other 15	Other 16
If Other, Please Specify >						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

2016-V1.03

FIR2016: Cobourg T

Schedule 70

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	3,288,882
Accounts receivable		
0410	Canada	
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	3,218,976
0499	Subtotal	3,218,976
Taxes receivable		
0610	Current year's levies	-893,681
0620	Previous year's levies	737,631
0630	Prior year's levies	3,013,668
0640	Penalties and interest	567,237
0690	LESS: Allowance for uncollectables	792,580
0699	Subtotal	2,632,275
Investments *		
0805	Canada	
0810	Ontario	145,444
0815	Municipal	
0820	Government business enterprises	18,801,744
0828	Other <input type="text" value="Guaranteed Investment Certificate"/>	2,498,622
0829	Subtotal	21,445,810
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	42,313
0831	Land held for resale	
0835	Notes receivable	91,037
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	133,350
9930	TOTAL Financial Assets	30,719,293
8010	* Market value of Investments included in Line 0829	2,498,622

2016-V1.03

FIR2016: Cobourg T**Schedule 70**

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2016

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	7,000,000
2099	Subtotal	7,000,000
Accounts Payable		
2210	Canada	185,738
2220	Ontario	26,522
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	9,048,882
2290	Other	
2299	Subtotal	9,261,142
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	9,303,919
2490	Other	602,871
2499	Subtotal	9,906,790
Long term liabilities		
2610	Debt issued	5,878,523
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	1,541,820
2650	Other	585,000
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	8,005,343
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	2,580,171
2820	Accrued vacation pay	918,425
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	3,498,596
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	37,671,871
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-6,952,578
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	186,053,672
6250	Inventories of Supplies	96,461
6260	Prepaid Expenses	1,389,160
6299	Total Non-Financial Assets	187,539,293
9970	Total Accumulated Surplus/(Deficit)	180,586,715
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	186,053,672
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,626,256
6430	General Surplus/ (Deficit)	-7,585,312
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	1,156,365
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	-2,928
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	100,962
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	1,254,399
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	18,801,744
6601	Unfunded Employee Benefits	-2,580,171
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	-16,978,530
6620	Other	-8,005,343
6630	Other	
6640	Other	
6699	Total Other	-27,564,044
9971	Total Accumulated Surplus/(Deficit)	180,586,715

2016-V1.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2016

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	3,359,601
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	44,344,322
0225	PLUS: Current Year Penalties and Interest	497,316
0240	LESS: Total cash collections (SLC 72 0699 09)	44,695,737
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,452,869
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Write offs"/>	579,642
0290	Taxes receivable, end of year	2,632,275

Cash Collections

		9
		\$
0610	Current year's tax	42,660,602
0620	Previous year's tax	1,562,648
0630	Penalties and interest	449,159
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text" value="Other collections"/>	23,328
0699	TOTAL Cash Collections	44,695,737

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2016

		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 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	133,390	1,560	52,779	1,600	189,329	972,108	115,427	1,276,864	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	29,663	347	11,737	356	42,103	38,322	21,767	102,192	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0	37,947		37,947	
2890	Other Fleming College					0	27,677	8,189	35,866	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	163,053	1,907	64,516	1,956	231,432	1,076,054	145,383	1,452,869	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	6,933,465	48,604	1,834,814	48,500	8,865,383				

2016-V1.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2016

1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	4,658,042
0220	To Canada and agencies	
0230	To Others	2,762,301
0297	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	585,000
0298	Other <input type="text"/>	
0299	Subtotal	8,005,343
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	8,005,343

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	4,658,042
1230	Long term bank loans	2,762,301
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	585,000
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	8,005,343

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	9,662
	Transportation services:	
1415	Roadways	140,751
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	585,000
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	1,793,133
1430	Storm water system	
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	457,793
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	3,477,184
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	1,541,820
9930	TOTAL Net Long Term Liabilities of the Municipality	8,005,343

2016-V1.03

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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

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

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

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

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
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

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Asmt Code: 1421
MAH Code: 61403

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2016

8. Contingent liabilities

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

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

10. Debt Charges for the current year

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

Principal 1 \$	Interest 2 \$	Total 3 \$
2,514,937	261,347	
2,514,937	261,347	

Line 3099 includes:

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

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

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

		0
--	--	---

11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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 2017	873,337	219,426					1,229,440	22,780
3220	Year 2018	794,203	189,180					312,380	675
3230	Year 2019	627,596	159,632						
3240	Year 2020	466,467	141,854						
3250	Year 2021	389,505	127,536						
3260	Years 2022 to 2026	3,312,415	155,750						
3270	Years 2027 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	6,463,523	993,378	0	0	0	0	1,541,820	23,455

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.

FIR2016: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2016

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

Statistical Information		Please Specify GBE					Total 20
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
Assets							
0210	Current	9,495,136					9,495,136
0220	Capital	20,085,112					20,085,112
0297	Other	3,703,270					3,703,270
0298	Other <input type="text"/>						0
0299	Total Assets	33,283,518	0	0	0	0	33,283,518
Liabilities							
0410	Current	4,836,581					4,836,581
0420	Long-term	3,340,613					3,340,613
0497	Other	2,889,889					2,889,889
0498	Other <input type="text" value="Regulatory Deferral account"/>	3,414,691					3,414,691
0499	Total Liabilities	14,481,774	0	0	0	0	14,481,774
9910	Net Equity	18,801,744	0	0	0	0	18,801,744
0610	Municipality's Share	100					100
STATEMENT OF OPERATIONS							
0810	Revenues	36,917,256					36,917,256
0820	Expenses	36,095,681					36,095,681
9920	Net Income (Loss)	821,575	0	0	0	0	821,575
1010	Municipality's Share	100					100
1020	Dividends paid	223,000					223,000

FIR2016: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Total Value of all approved Grants, Loans & Tax Assistance		Number of Approved Grants/Loans/Tax Assistance Applications	
1		2	
\$		#	
	12,336		1

Loans

- 2210 Loans issued in current year (2016)
- 2220 Outstanding Loans as of 2016

	32,636		3
	32,636		3

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

			12

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2016

- 2610 Year: 2017
- 2620 Year: 2018
- 2630 Year: 2019
- 2640 Year: 2020
- 2650 Year: 2021
- 2660 Years beyond 2021

FIR2016: Cobourg T

Asmt Code: 1421

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2016

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	23.00	1.00	
0210 Fire	17.00	15.00	0.00
0211 Uniform	13.00	15.00	
0212 Civilian	4.00		
0215 Police	37.00	21.00	0.00
0216 Uniform	32.00		
0217 Civilian	5.00	21.00	
0260 Court Security	1.00	18.00	0.00
0261 Uniform			
0262 Civilian	1.00	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	34.00	1.00	59.00
0250 Libraries			
0255 Planning	8.00		
0290 Other	17.00	15.00	3.00
0298 Subtotal	155.00	71.00	66.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	155.00	71.00	66.00

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$
18	9,683,110
7	9,358,979

4. Building permit information

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
159	9,644,161
13	3,776,910
40	13,938,502
212	27,359,573

5. Insured value of physical assets

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

1
\$
187,005,600
187,005,600

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016)

1
\$
858,300

2016-V1.03

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

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					

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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

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Asmt Code: 1421

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

(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%		

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

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 2016 based on permits issued.

1 \$
27,359,573

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

Median Number of Working Days 1 #
5

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

8

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

15

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)**

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
83	72	155

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

12	10	22
----	----	----

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

18	17	35
----	----	----

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

		0
--	--	---

1322 **Subtotal**

113	99	212
-----	----	-----

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	Total Residential Units
1 #	2 #
	25
	10
	17
	5
0	57

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016.

Hectares
1 #

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2016

11. Transportation Services

		1
		#
1710	Roads : Total Paved Lane Km	260
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	260

	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1722	Has the entire municipal road system been rated?			
1725	Indicate the rating system used and the year the rating was conducted			
				Y
				rating conducted 2012 year- score out of

1730	Roads : Total UnPaved Lane Km	0
1740	Winter Control : Total Lane Km maintained in winter	260
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	112,862
1755	Transit : Population of Service Area.	19,440
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
	#	#
Rating Of Bridges And Culverts		
1765	Bridges	14
1766	Culverts	21
1767	Subtotal	35

	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?			
1769	Indicate the rating system used and the year the rating was conducted.			
				Y
				Ont Structure Inspection manual in 2014

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	102
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	4,650,064
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)	113
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.	3,693,730
1850	Water Main Breaks : Number of water main breaks in a year.	12
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	140
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,900
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	6,726
1870	Waste Diversion : Total tonnes diverted from all property classes.	4,150

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.	15,057
2320	Paved Roads : Other revenue.	41,549
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	170,483,000

2016-V1.03

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2016

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018

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)	2,514,937
0220	Interest (SLC 74 3099 02)	261,347
0299	Subtotal	2,776,284
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	2,776,284

		1
		\$
Excluded Debt Charges		
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	2,776,284

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	47,597,342
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	990,228
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	256,467
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)	771,670
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	17,440
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	500,748
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	10,000
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	1,413,952
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	3,960,505
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	43,636,837
2620	25% of Net Revenues	10,909,209
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	8,132,925

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2016-V1.03

FIR2016: Cobourg T

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NOTES

for the year ended December 31, 2016

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**