

# 2017 FINANCIAL INFORMATION RETURN

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

MSO Office:  
Asmt Code:  
MAH Code:

Submitting:  
Version:

## 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	Comp
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
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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	
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)	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	11/26/2018

### 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	8,958	Stats Can
0041	Population	19,440	Stats Can
0042	Youth Population	1,090	Stats Can



2017.01

# FIR2017: Cobourg T

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MAH Code: 61403

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

### Schedule 10

for the year ended December 31, 2017

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	22,477,197
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	172,897
<b>9940</b>	<b>Subtotal</b>	<b>22,650,094</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	93,500
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>93,500</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	625,546
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	858,281
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	7,695
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	150,706
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
<b>0899</b>	<b>Subtotal</b>	<b>1,642,228</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	830,303
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	<b>16,335,995</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	170,930
1430	Rents, concessions and franchises . . . . .	91,445
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . . INDUSTRIAL PARK RENTAL INCOME . . . . .	4,393,099
<b>1499</b>	<b>Subtotal</b>	<b>4,655,474</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	136,764
1620	Penalties and interest on taxes . . . . .	394,784
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>531,548</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	575,115
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	214,379
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	463,300
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 . . . . .	29,192
1830	Donations . . . . .	87,317
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.) . . . . .	200,000
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . . Equity Decrease in Town Cobourg Holdings . . . . .	-110,420
1891	Other . . . . . Misc. Income . . . . .	1,468,008
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>2,926,891</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
<b>9910</b>	<b>TOTAL Revenues</b>	<b>49,666,033</b>

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2017

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	49,666,033
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	44,504,992
2030	PLUS: . . . . . <input type="text"/>	
2040	PLUS: . . . . . <input type="text"/>	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	5,161,041
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	180,586,715
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	180,586,715
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	185,747,766

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	18,801,744
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	-110,420
6060	PLUS: . . . . . <input type="text"/>	
6090	Government Business Enterprise Equity, end of year . . . . .	18,691,324

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	187,000
4019	Provincial Gas Tax for Transit capital expenses . . . . .	0
4020	Provincial Gas Tax . . . . .	187,000

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	100,482
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . . <input type="text"/>	
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	<b>Canada Gas Tax</b>	100,482

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2017

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>				99,146			
<b>Protection services</b>							
0410 Fire				3,884			
0420 Police	269,193			2,293,813			
0421 Court Security	85,398		501,766				
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							
<b>0499 Subtotal</b>	<b>354,591</b>	<b>0</b>	<b>501,766</b>	<b>2,297,697</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved				40,828	746,114		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				167,931			
0621 Winter Control - Except sidewalks, Parking Lots				17,277			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	187,000			140,950	112,167	100,482	
0632 Transit - Disabled & special needs							
0640 Parking				371,203			
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>187,000</b>	<b>0</b>	<b>0</b>	<b>738,189</b>	<b>858,281</b>	<b>100,482</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				4,543,197			
0812 Wastewater treatment & disposal				1,249,412			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				4,467,056			
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,259,665</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks				209,084		4,224	
1620 Recreation programs	45,567			602,213		46,000	
1631 Recreation facilities - Golf Course, Marina, Ski Hill		7,695		1,987,169			
1634 Recreation facilities - All Other				42,956			
1640 Libraries	31,000		323,245				
1645 Museums							
1650 Cultural services				5,335			
1698 Other							
<b>1699 Subtotal</b>	<b>76,567</b>	<b>7,695</b>	<b>323,245</b>	<b>2,846,757</b>	<b>0</b>	<b>50,224</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				91,900			
1820 Commercial and industrial	7,388		5,292	2,641			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>7,388</b>	<b>0</b>	<b>5,292</b>	<b>94,541</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>625,546</b>	<b>7,695</b>	<b>830,303</b>	<b>16,335,995</b>	<b>858,281</b>	<b>150,706</b>	<b>0</b>

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

### 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

		1 Exit capping immediately Y or N	2 Decrease - Percentage Retained %	3 Tax Adjustment - Increases \$	4 Net Class Impact \$	5 Annualized Tax Limit %	6 CVA Tax Limit %	7 CVA Threshold Value for Protected Properties \$	8 CVA Threshold Value for Clawed Back Properties \$	9 Exclude Properties Previously at CVA Tax Y or N	10 Exclude Properties that go from Capped to Clawed Back Y or N	11 Exclude Properties that go from Clawed Back to Capped Y or N
0320	M Multi-Residential . . . . .	N	57.4%	-6,544	-6,544	10.0%	10.0%	500	500	Y	Y	Y
0330	C Commercial . . . . .	N	92.2%	-661	6,277	10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial . . . . .	N	89.1%	-9,051	-4,355	10.0%	10.0%	500	500	Y	Y	Y

#### 3. Graduated Taxation (Tax Bands)

		2 Grad. Tax Rates in Effect? Y or N	3 Number of Tax Bands #	Low Band		Middle Band	
				4 CVA Boundary \$	5 % of Highest Band Rate %	6 CVA Boundary \$	7 % of Highest Band Rate %
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)

		2 Phase-In Program in Effect? Y or N	3 Year Current Phase-In Initiated Year	4 Term of Current Phase-In # 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		
		2 Installments #	3 First Due Date YYYYMMDD	4 Last Due Date YYYYMMDD	5 Installments #	6 First Due Date YYYYMMDD	7 Last Due Date YYYYMMDD
1210	R Residential . . . . .	1	20170224		2	20170602	20170908
1220	M Multi-Residential . . . . .	2	20170224	20170602	2	20170908	20171103
1230	F Farmland . . . . .	1	20170224		2	20170602	20170908
1240	T Managed Forest . . . . .	1	20170224		2	20170602	20170908
1250	C Commercial . . . . .	2	20170224	20170602	2	20170908	20171103
1260	I Industrial . . . . .	2	20170224	20170602	2	20170908	20171103
1270	P Pipeline . . . . .	2	20170224	20170602	2	20170908	20171103
1298	Other <input type="text"/> . . . . .						

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2017

### 1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,346,742,788	22,598,154	12,856,589	8,466,298	43,921,041

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	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	Residential	Full Occupied	1.000000	100%	2,077,799,927	1,893,787,954	0.845550%	0.481140%	0.179000%	1.505690%	16,012,924	9,111,771	3,389,880	28,514,575
0027	RD	Residential	Education Only	1.000000	100%	583,000	583,000	0.000000%	0.000000%	0.179000%	0.179000%	0	0	1,044	1,044
0050	MT	Multi-Residential	Full Occupied	2.216000	100%	90,528,100	81,606,250	1.828900%	1.037810%	0.179000%	3.045710%	1,492,497	846,918	146,075	2,485,490
0110	FT	Farmland	Full Occupied	0.250000	100%	3,415,400	1,991,825	0.211390%	0.120290%	0.044750%	0.376430%	4,211	2,396	891	7,498
0140	TT	Managed Forest	Full Occupied	0.250000	100%	303,900	276,000	0.211390%	0.120290%	0.044750%	0.376430%	583	332	124	1,039
0210	CT	Commercial	Full Occupied	1.515200	100%	216,275,900	203,114,786	1.281170%	0.729020%	1.390000%	3.400190%	2,602,246	1,480,747	2,823,296	6,906,289
0215	CH	Commercial	Full Occupied, Shared PIL	1.515200	100%	2,363,000	2,363,000	1.281170%	0.729020%	1.390000%	3.400190%	30,274	17,227	32,846	80,347
0240	CU	Commercial	Excess Land	1.515200	70%	2,381,900	2,281,207	0.896820%	0.510310%	0.973000%	2.380130%	20,458	11,641	22,196	54,295
0270	CX	Commercial	Vacant Land	1.515200	70%	8,034,700	7,545,775	0.896820%	0.510310%	0.973000%	2.380130%	67,672	38,507	73,420	179,599
0310	GT	Parking Lot	Full Occupied	1.515200	100%	2,367,100	1,125,588	1.281170%	0.729020%	1.390000%	3.400190%	14,421	8,206	15,646	38,273
0320	DT	Office Building	Full Occupied	1.515200	100%	1,032,200	968,405	1.281170%	0.729020%	1.390000%	3.400190%	12,407	7,060	13,461	32,928
0340	ST	Shopping Centre	Full Occupied	1.515200	100%	56,380,000	49,676,230	1.281170%	0.729020%	1.390000%	3.400190%	636,437	362,150	690,500	1,689,087
0510	IT	Industrial	Full Occupied	2.630000	100%	16,107,800	15,195,740	2.223790%	1.265390%	1.390000%	4.879180%	337,921	192,285	211,221	741,427
0515	IH	Industrial	Full Occupied, Shared PIL	2.630000	100%	306,900	257,925	2.223790%	1.265390%	1.390000%	4.879180%	5,736	3,264	3,585	12,585
0540	IU	Industrial	Excess Land	2.630000	65%	1,064,200	1,002,175	1.445460%	0.822510%	0.903500%	3.171470%	14,486	8,243	9,055	31,784
0570	IX	Industrial	Vacant Land	2.630000	65%	3,020,800	2,023,750	1.445460%	0.822510%	0.903500%	3.171470%	29,252	16,646	18,285	64,183
0610	LT	Large Industrial	Full Occupied	2.630000	100%	29,451,700	29,223,978	2.223790%	1.265390%	1.390000%	4.879180%	649,880	369,797	406,213	1,425,890
0620	LU	Large Industrial	Excess Land	2.630000	65%	139,500	135,150	1.445460%	0.822510%	0.903500%	3.171470%	1,954	1,112	1,221	4,287
0710	PT	Pipeline	Full Occupied	1.198100	100%	5,568,000	5,250,000	1.013050%	0.576450%	1.202300%	2.791800%	53,185	30,264	63,121	146,570
2440	XT	Commercial, NConstr.	Full Occupied	1.515200	100%	36,438,100	34,226,719	1.281170%	0.729020%	1.140000%	3.150190%	438,502	249,520	390,185	1,078,207
2445	XU	Commercial, NConstr.	Excess Land	1.515200	70%	1,928,806	1,854,444	0.896820%	0.510310%	0.798000%	2.205130%	16,631	9,463	14,798	40,892
2835	ZT	Shopp. Centre, NConstr.	Full Occupied	1.515200	100%	12,809,463	12,122,056	1.281170%	0.729020%	1.140000%	3.150190%	155,304	88,372	138,191	381,867
2840	ZU	Shopp. Centre, NConstr.	Excess Land	1.515200	70%	130,831	130,831	0.896820%	0.510310%	0.798000%	2.205130%	1,173	668	1,044	2,885
9201			Subtotal			2,568,431,227	2,346,742,788					22,598,154	12,856,589	8,466,298	43,921,041

**FIR2017: Cobourg T**

Asmt Code: 1421  
MAH Code: 61403

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2017

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

9499	<b>TOTAL</b> .....	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		0			0

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





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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	311,009	172,306	112,432	595,747
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	22,909,163	13,028,895	8,578,730	44,516,788
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .		-4,622		-4,622
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 . . . . .	168,780			168,780
8097 Other <input type="text"/>				0
9890 <b>Subtotal</b>	168,780	-4,622	0	164,158
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <input type="text"/>				0
9892 <b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <b>TOTAL Levies</b>	23,077,943	13,024,273	8,578,730	44,680,946

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MAH Code: 61403

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		7,502,900	95,982	54,616	71,294	221,892

K1C DTA 1	Tax Dist 2	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%	43,500	33,000	0.845550%	0.481140%	0.000000%	1.326690%	279	159	0	438	
1210	CF 0	Commercial	PIL: Full Occupied	1.515200	100%	5,316,600	5,033,175	1.281170%	0.729020%	1.390000%	3.400190%	64,484	36,693	69,961	171,138	
1218	CP 0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.515200	100%	99,200	95,900	1.281170%	0.729020%	1.390000%	3.400190%	1,229	699	1,333	3,261	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.515200	100%	2,520,600	2,340,825	1.281170%	0.729020%	0.000000%	2.010190%	29,990	17,065	0	47,055	
												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	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201						Subtotal	7,979,900	7,502,900				95,982	54,616	71,294	221,892	





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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	15
		12	13	14	\$
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	95,982	54,616	71,294	221,892
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text" value="County Assessment"/>	64,484	36,693		101,177
9890	<b>Subtotal</b>	64,484	36,693	0	101,177
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	12,431	3,394		15,825
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	12,431	3,394	0	15,825
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	172,897	94,703	71,294	338,894

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# FIR2017: Cobourg T

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# Schedule 26

## TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

### 1. Municipal and School Board Taxation

						TOTAL							
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
							69.727%	0.911%	28.471%	0.891%	0.000%		
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
0010 Residential	2,078,382,927	2,078,382,927	1,894,370,954	1,894,370,954	28,515,619	16,012,924	9,111,771	3,390,924	3,055,651	4,687	327,379	3,207	
0050 Multi-residential	90,528,100	200,610,270	81,606,250	180,839,450	2,485,490	1,492,497	846,918	146,075	137,291	221	8,300	263	
0110 Farmland	3,415,400	853,850	1,991,825	497,956	7,498	4,211	2,396	891	891				
0140 Managed Forests	303,900	75,975	276,000	69,000	1,039	583	332	124	89		35		
<b>9110 Subtotal</b>	<b>2,172,630,327</b>	<b>2,279,923,022</b>	<b>1,978,245,029</b>	<b>2,075,777,360</b>	<b>31,009,646</b>	<b>17,510,215</b>	<b>9,961,417</b>	<b>3,538,014</b>	<b>3,193,922</b>	<b>4,908</b>	<b>335,714</b>	<b>3,470</b>	<b>0</b>
0210 Commercial	229,055,500	342,329,924	215,304,768	321,762,832	7,220,530	2,720,650	1,548,122	2,951,758	2,058,172	26,891	840,395	26,300	0
0215 Commercial New Construction	38,366,906	57,256,778	36,081,163	53,827,222	1,119,099	455,133	258,983	404,983	282,382	3,689	115,303	3,608	0
0310 Parking Lot	2,367,100	3,586,630	1,125,588	1,705,491	38,273	14,421	8,206	15,646	10,909	143	4,455	139	0
0320 Office Building	1,032,200	1,563,989	968,405	1,467,327	32,928	12,407	7,060	13,461	9,386	123	3,832	120	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	56,380,000	85,426,976	49,676,230	75,269,424	1,689,087	636,437	362,150	690,500	481,465	6,290	196,592	6,152	0
0345 Shopping Centre New Construc	12,940,294	19,547,663	12,252,887	18,506,104	384,752	156,477	89,040	139,235	97,084	1,268	39,642	1,241	0
<b>9120 Subtotal</b>	<b>340,142,000</b>	<b>509,711,960</b>	<b>315,409,041</b>	<b>472,538,399</b>	<b>10,484,669</b>	<b>3,995,525</b>	<b>2,273,561</b>	<b>4,215,583</b>	<b>2,939,400</b>	<b>38,404</b>	<b>1,200,219</b>	<b>37,561</b>	<b>0</b>
0510 Industrial	20,499,700	50,153,969	18,479,590	45,815,958	849,979	387,395	220,438	242,146	168,841	2,206	68,941	2,158	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	29,591,200	77,696,446	29,359,128	77,090,101	1,430,177	651,834	370,909	407,434	284,092	3,712	116,001	3,630	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>50,090,900</b>	<b>127,850,415</b>	<b>47,838,718</b>	<b>122,906,059</b>	<b>2,280,156</b>	<b>1,039,229</b>	<b>591,347</b>	<b>649,580</b>	<b>452,933</b>	<b>5,918</b>	<b>184,942</b>	<b>5,788</b>	<b>0</b>
<b>0705 Landfill</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0710 Pipelines	5,568,000	6,671,021	5,250,000	6,290,025	146,570	53,185	30,264	63,121	44,012	575	17,971	562	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	595,747	311,009	172,306	112,432	78,395	1,002	32,011	1,024	0
<b>9180 Total Levied by Rate</b>					<b>44,516,788</b>	<b>22,909,163</b>	<b>13,028,895</b>	<b>8,578,730</b>	<b>6,708,662</b>	<b>50,807</b>	<b>1,770,857</b>	<b>48,405</b>	<b>0</b>
9190 Amts Added to Tax Bill	0	0	0	0	164,158	168,780	-4,622	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9199 TOTAL before Adj.</b>	<b>2,568,431,227</b>	<b>2,924,156,417</b>	<b>2,346,742,788</b>	<b>2,677,511,843</b>	<b>44,680,946</b>	<b>23,077,943</b>	<b>13,024,273</b>	<b>8,578,730</b>	<b>6,708,662</b>	<b>50,807</b>	<b>1,770,857</b>	<b>48,405</b>	<b>0</b>

### 2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	43,500	43,500	33,000	33,000	438	279	159	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>43,500</b>	<b>43,500</b>	<b>33,000</b>	<b>33,000</b>	<b>438</b>	<b>279</b>	<b>159</b>	<b>0</b>
1210 Commercial	7,936,400	12,025,233	7,469,900	11,318,392	221,454	95,703	54,457	71,294
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
<b>9220 Subtotal</b>	<b>7,936,400</b>	<b>12,025,233</b>	<b>7,469,900</b>	<b>11,318,392</b>	<b>221,454</b>	<b>95,703</b>	<b>54,457</b>	<b>71,294</b>
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1705 Landfill</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
<b>9280 Total Levied by Rate</b>					<b>221,892</b>	<b>95,982</b>	<b>54,616</b>	<b>71,294</b>
9290 Amts Added to PILS	0	0	0	0	101,177	64,484	36,693	0
9292 Other PIL Amounts	0	0	0	0	15,825	12,431	3,394	0
<b>9299 TOTAL before Adj.</b>	<b>7,979,900</b>	<b>12,068,733</b>	<b>7,502,900</b>	<b>11,351,392</b>	<b>338,894</b>	<b>172,897</b>	<b>94,703</b>	<b>71,294</b>

Part 3 contains Distribution of PILS by School Boards

2017.01

# FIR2017: Cobourg T

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

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

Source of PILS	PILS Levied			TOTAL PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	TOTAL PIL Entitlement 7 \$	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3 \$	4 \$	5 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010 Canada	12,160	6,919	13,192	32,271		32,271	12,160	6,919	13,192	9,198	118	3,756	120	
5020 Canada Enterprises				0		0								
<b>Ontario</b>														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act				0		0								
5230 Inst. Payments - Heads and Beds	12,431	3,394	0	15,825		15,825	12,431	3,394						
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	79,181	45,056	58,102	182,339		182,339	79,181	45,056	58,102	40,513	518	16,542	529	
<b>Ontario Enterprises</b>														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	4,641	2,641		7,282		7,282	4,641	2,641						
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 <b>Municipal Enterprises</b>				0		0								
5910 <b>Other Muns and Enterprises</b>				0		0								
5950 <b>Amounts Added to PIL</b>	64,484	36,693	0	101,177		101,177	64,484	36,693						
<b>9599 TOTAL</b>	<b>172,897</b>	<b>94,703</b>	<b>71,294</b>	<b>338,894</b>	<b>0</b>	<b>338,894</b>	<b>172,897</b>	<b>94,703</b>	<b>71,294</b>	<b>49,711</b>	<b>636</b>	<b>20,298</b>	<b>649</b>	<b>0</b>



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**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	Governance	211,750		67,444				279,194			299,214
0250	Corporate Management	410,367		6,534	194,728	258,355		1,132,030			1,194,412
0260	Program Support	1,758,939		427,159	315,657			2,501,755		-2,501,755	0
<b>0299</b>	<b>Subtotal</b>	<b>2,381,056</b>	<b>0</b>	<b>501,137</b>	<b>510,385</b>	<b>258,355</b>	<b>0</b>	<b>262,046</b>	<b>0</b>	<b>-2,419,353</b>	<b>1,493,626</b>
<b>Protection services</b>											
0410	Fire	2,454,103		178,706	17,572		223,651	2,874,032		190,045	3,064,077
0420	Police	5,704,210	81	809,352	656,157		397,798	7,567,598		514,110	8,081,708
0421	Court Security	1,217,627		7,704				1,225,331		87,862	1,313,193
0422	Prisoner Transportation							0			0
0430	Conservation authority					213,153		213,153		15,284	228,437
0440	Protective inspection and control	281,736		177,245	122,842			581,823		41,720	623,543
0445	Building permit and inspection services							0			0
0450	Emergency measures	161,752		7,110	37,043		3,269	209,174		14,764	223,938
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
<b>0499</b>	<b>Subtotal</b>	<b>9,819,428</b>	<b>81</b>	<b>1,180,117</b>	<b>833,614</b>	<b>0</b>	<b>213,153</b>	<b>624,718</b>	<b>0</b>	<b>863,785</b>	<b>13,534,896</b>
<b>Transportation services</b>											
0611	Roads - Paved	142,391	3,869	90,129	59,137		707,458	1,002,984		21,191	1,024,175
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts	4,263		234			50,831	55,328		322	55,650
0614	Roads - Traffic Operations & Roadside	1,591,379		331,285	428,546			2,351,210		168,593	2,519,803
0621	Winter Control - Except sidewalks, Parking Lots	125,613		175,716	60,669			361,998		25,957	387,955
0622	Winter Control - Sidewalks, Parking Lots Only						129,475	129,475			129,475
0631	Transit - Conventional	25,586		16,114	817,773		81,162	940,635		61,628	1,002,263
0632	Transit - Disabled & special needs							0			0
0640	Parking	91,197		24,922	65,589	53,837	173,903	409,448		16,890	426,338
0650	Street lighting		31,590	297,582	120,681			449,853		32,257	482,110
0660	Air transportation							0			0
0698	Other							0			0
<b>0699</b>	<b>Subtotal</b>	<b>1,980,429</b>	<b>35,459</b>	<b>935,982</b>	<b>1,552,395</b>	<b>53,837</b>	<b>0</b>	<b>1,142,829</b>	<b>0</b>	<b>326,838</b>	<b>6,027,769</b>
<b>Environmental services</b>											
0811	Wastewater collection/conveyance	113,414	12,801	254,587	77,050	8,367	289,046	735,265		33,430	768,695
0812	Wastewater treatment & disposal	1,295,767		1,244,335	295,940	89,119	983,605	3,908,766		209,749	4,118,515
0821	Urban storm sewer system			23,533			380,060	403,593		1,687	405,280
0822	Rural storm sewer system							0			0
0831	Water treatment				2,672,388		1,190,844	3,863,232		191,623	4,054,855
0832	Water distribution/transmission							0			0
0840	Solid waste collection		54,259					54,259		3,891	58,150
0850	Solid waste disposal	1,267		57	5,358			6,682		479	7,161
0860	Waste diversion							0			0
0898	Other							0			0
<b>0899</b>	<b>Subtotal</b>	<b>1,410,448</b>	<b>67,060</b>	<b>1,522,512</b>	<b>3,050,736</b>	<b>97,486</b>	<b>0</b>	<b>2,823,555</b>	<b>0</b>	<b>440,859</b>	<b>9,412,656</b>
<b>Health services</b>											
1010	Public health services							0			0
1020	Hospitals							0			0
1030	Ambulance services							0			0
1035	Ambulance dispatch							0			0
1040	Cemeteries							0			0
1098	Other							0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>											
1210	General assistance	46,543		21,518	109,606		61,155	1,432		17,125	257,379
1220	Assistance to aged persons							0			0
1230	Child care							0			0
1298	Other							0			0
<b>1299</b>	<b>Subtotal</b>	<b>46,543</b>	<b>0</b>	<b>21,518</b>	<b>109,606</b>	<b>0</b>	<b>61,155</b>	<b>1,432</b>	<b>0</b>	<b>17,125</b>	<b>257,379</b>

**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610	Parks	1,431,126	115,735	433,577	159,003	19,655		2,159,096		154,819	2,313,915
1620	Recreation programs				7,151			1,379,301		513	1,386,965
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	270,031		271,647	38,713	2,812		583,203		41,819	625,022
1634	Rec. Fac. - All Other	1,580,668		1,466,104	111,907		332,021	3,490,700		250,300	3,741,000
1640	Libraries	956,803		256,863	6,976			1,336,791		87,526	1,424,317
1645	Museums							0			0
1650	Cultural services	196,071		276,416	1,484			473,971		33,986	507,957
1698	Other							0			0
1699	<b>Subtotal</b>	4,434,699	115,735	2,704,607	325,234	22,467	332,021	1,495,450	0	568,963	9,999,176
<b>Planning and development</b>											
1810	Planning and zoning	411,916		93,289	14,251		5,947	525,403		37,248	562,651
1820	Commercial and Industrial	359,586		66,399	52,255			478,240		34,292	512,532
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other				1,816,377			757,687		130,243	2,704,307
1899	<b>Subtotal</b>	771,502	0	159,688	1,882,883	0	0	763,634	0	201,783	3,779,490
1910	Other							0			0
9910	<b>TOTAL</b>	20,844,105	218,335	7,025,561	8,264,853	432,145	606,329	7,113,664	0	0	44,504,992

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# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2017

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	16,142,863
5020	Employee benefits . . . . .	4,701,242
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	20,844,105
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	20,844,105
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	109,100
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



# FIR2017: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2017

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST				AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2017 Closing Amortization Balance
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$		9 \$
<b>Social Housing</b>											
1410	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
<b>Recreation and cultural services</b>											
1610	0	0				0	0			0	0
1620	39,727,914	51,305,238	2,953,965	342,318		53,916,885	11,577,324	1,379,300	227,063	12,729,561	41,187,324
1631	0	0				0	0			0	0
1634	0	0				0	0			0	0
1640	390,867	1,049,840	114,474	156,980		1,007,334	658,973	116,149	156,980	618,142	389,192
1645	0	0				0	0			0	0
1650	0	0				0	0			0	0
1698	0	0				0	0			0	0
1699	40,118,781	52,355,078	3,068,439	499,298	0	54,924,219	12,236,297	1,495,449	384,043	13,347,703	41,576,516
<b>Planning and development</b>											
1810	1,447,899	1,462,941				1,462,941	15,042	5,947		20,989	1,441,952
1820	242	8,240	13,106			21,346	7,998	1,432		9,430	11,916
1830	0	0				0	0			0	0
1840	0	0				0	0			0	0
1850	0	0				0	0			0	0
1898	18,082,490	27,004,916	486,993			27,491,909	8,922,426	757,687		9,680,113	17,811,796
1899	19,530,631	28,476,097	500,099	0	0	28,976,196	8,945,466	765,066	0	9,710,532	19,265,664
1910	0	0				0	0			0	0
9910	173,196,262	272,344,751	12,974,381	754,754	0	284,564,378	99,148,489	7,113,664	624,379	105,637,774	178,926,604

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# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

### SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	15,326,678	15,326,678
2010	Land Improvements . . . . .	6,581,414	6,581,463
2020	Buildings . . . . .	47,270,965	51,382,909
2030	Machinery & Equipment . . . . .	7,289,695	7,737,497
2040	Vehicles . . . . .	5,511,090	5,997,770
2097	Other <input type="text" value="Books and Periodicals"/> . . . . .	336,615	312,838
2098	Other <input type="text"/> . . . . .	0	
<b>2099</b>	<b>Total General Capital Assets</b>	<b>82,316,457</b>	<b>87,339,155</b>
		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	90,879,805	91,587,449
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>90,879,805</b>	<b>91,587,449</b>
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>173,196,262</b>	<b>178,926,604</b>
<b>2405</b>	<b>Construction-in-progress</b>	<b>12,857,410</b>	<b>8,484,208</b>
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>186,053,672</b>	<b>187,410,812</b>

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**FIR2017: Cobourg T**

**Schedule 51**

Asmt Code: 1421

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

MAH Code: 61403

for the year ended December 31, 2017

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

COST			
2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
1	2	3	4
\$	\$	\$	\$
41,251	316,518	151,986	205,783
<b>0299 General government</b>			
<b>Protection services</b>			
0410 Fire	11,558	11,558	0
0420 Police	661,736	652,216	21,429
0421 Court Security	0	0	0
0422 Prisoner Transportation	0	0	0
0430 Conservation authority	0	0	0
0440 Protective inspection and control	0	0	0
0445 Building permit and inspection services	0	0	0
0450 Emergency measures	0	0	0
0460 Provincial Offences Act (POA)	0	0	0
0498 Other	0	0	0
<b>0499</b>	<b>11,909</b>	<b>673,294</b>	<b>21,429</b>
<b>Transportation services</b>			
0611 Roads - Paved	3,170,821	7,640,957	1,746,381
0612 Roads - Unpaved	0	0	0
0613 Roads - Bridges and Culverts	0	0	0
0614 Roadways - Traffic Operations & Roadside	0	0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0
0631 Transit - Conventional	0	0	0
0632 Transit - Disabled & special needs	0	0	0
0640 Parking	0	0	0
0650 Street lighting	0	0	0
0660 Air transportation	0	0	0
0698 Other	0	0	0
<b>0699</b>	<b>6,216,517</b>	<b>7,640,957</b>	<b>1,746,381</b>
<b>Environmental services</b>			
0811 Wastewater collection/conveyance	1,071,475	912,289	6,394,547
0812 Wastewater treatment & disposal	6,235,361	0	0
0821 Urban storm sewer system	0	0	0
0822 Rural storm sewer system	0	0	0
0831 Water treatment	0	0	0
0832 Water distribution/transmission	0	0	0
0840 Solid waste collection	0	0	0
0850 Solid waste disposal	0	0	0
0860 Waste diversion	0	0	0
0898 Other	0	0	0
<b>0899</b>	<b>6,235,361</b>	<b>912,289</b>	<b>6,394,547</b>
<b>Health services</b>			
1010 Public health services	0	0	0
1020 Hospitals	0	0	0
1030 Ambulance services	0	0	0
1035 Ambulance dispatch	0	0	0
1040 Cemeteries	0	0	0
1098 Other	0	0	0
<b>1099</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>			
1210 General assistance	0	0	0
1220 Assistance to aged persons	0	0	0
1230 Child care	0	0	0
1298 Other	0	0	0
<b>1299</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>			
1410 Public Housing	0	0	0
1420 Non-Profit/Cooperative Housing	0	0	0
1430 Rent Supplement Programs	0	0	0
1497 Other	0	0	0
1498 Other	0	0	0
<b>1499</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>			
1610 Parks	0	0	0
1620 Recreation programs	0	0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0
1634 Rec. Fac. - All Other	954,230	1,190,534	116,068
1640 Libraries	352,372	0	0
1645 Museums	0	0	0
1650 Cultural services	0	0	0
1698 Other	0	0	0
<b>1699</b>	<b>352,372</b>	<b>1,190,534</b>	<b>116,068</b>
<b>Planning and development</b>			
1810 Planning and zoning	0	0	0
1820 Commercial and Industrial	0	0	0
1830 Residential development	0	0	0
1840 Agriculture and reforestation	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0
1898 Other	0	0	0
<b>1899</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other	0	0	0
<b>9910</b>	<b>12,857,410</b>	<b>6,186,338</b>	<b>8,484,208</b>

**9910 Total Construction-In-Progress**

**FIR2017: 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, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	5,161,041
1020	Acquisition of tangible capital assets . . . . .	-12,974,381
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	7,113,664
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	4,373,202
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-214,379
1050	Proceeds on sale of tangible capital assets . . . . .	344,754
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text" value="ACQUISITION OF OTHER ASSETS"/> . . . . .	-160,075
1071	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>-1,517,215</b>
1210	Change in supplies inventories . . . . .	
1220	Change in prepaid expenses . . . . .	
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>0</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	3,643,826
1420	Net financial assets (net debt), beginning of year . . . . .	-6,952,578
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>-3,308,752</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	332,245
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	2,915,717
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	122,500
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	16,500
0420	Other <input type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	344,754
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text" value="Insurance Proceeds"/> . . . . .	102,413
0496	Other <input type="text" value="Grants"/> . . . . .	632,860
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>4,466,989</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	50,224
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	858,281
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	100,482
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>1,008,987</b>
<b>0499</b>	<b>Subtotal</b>	<b>5,475,976</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>5,475,976</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	<b>-3,125,203</b>



2017.01

# FIR2017: Cobourg T

# Schedule 54

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2017

\* 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

		2017 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	<b>0</b>
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2017 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>0</b>

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

2017.01

# FIR2017: Cobourg T

# Schedule 54

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2017

\* 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

		2017 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	5,161,041
2020	Non-cash items including amortization	7,113,664
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	407,779
2030	Prepaid expenses	
2040	Change in deferred revenue	688,609
2096	Other <input type="text" value="CHANGE IN RECEIVABLES GRANT"/>	-437,491
2097	Other <input type="text" value="CHANGE IN RECEIVABLES OTHER"/>	-2,303,129
2098	Other <input type="text" value="CHANGE IN AP/ ACCRUED LIABILITIES"/>	-56,803
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>10,573,670</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets	344,754
0620	Cash used to acquire tangible capital assets	-12,974,381
0630	Change in construction-in-progress	4,373,202
0698	Other <input type="text" value="GAIN ON DISPOSAL OF TCA'S"/>	-214,379
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-8,470,804</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-773,844
0898	Other <input type="text" value="DECREASE TOWN OF COBOURG HLDS"/>	110,420
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>-663,424</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues	4,500,000
1020	Principal long term debt repayment	-2,102,765
1030	Temporary loans	-1,500,000
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>897,235</b>
1210	Increase in cash and cash equivalents	2,336,677
1220	Cash and cash equivalents, beginning of year	3,288,882
<b>9920</b>	Cash and cash equivalents, end of year	<b>5,625,559</b>

		2017 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash	5,625,559
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>5,625,559</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted	5,625,559
1502	Restricted	
1503	Unallocated	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>5,625,559</b>

# FIR2017: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	9,303,919	0	9,626,256
0310 Allocation of Surplus		0	5,590,501
0315 Allocation of Surplus : for operating			5,590,501
0320 Allocation of Surplus : for capital			
<b>Development Charges Act</b>			
0610 Non-discounted services	825,137		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	825,137		
0810 Lot levies			
0820 Subdivider contributions	26,328		
0830 Recreational land (the Planning Act)	92,541		
0841 Investment Income	106,133		5,500
0860 Gasoline Tax - Province	197,354		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	77,351		
0862 Gasoline Tax - Federal	573,004		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other	35,376		
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	1,933,224	0	5,596,001
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset	152,684		2,763,033
1015 For current operations	197,000		2,050,118
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	122,500		
1026 Development Charges earned to operations (SLC 61 0299 07)	340,800		
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			
0910 Less: Utilization (deferred revenue recognized)	812,984	0	4,813,151
<b>2099 Balance, end of year</b>	10,424,159	0	10,409,106

**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2017

**Totals in line 2099 are analysed as follows:**

5010	Working funds . . . . .
5020	Contingencies . . . . .
	Asset Replacement funds for: Sewer & Water
5030	Sewer . . . . .
5040	Water . . . . .
5050	Replacement of equipment . . . . .
5060	Sick leave . . . . .
5070	Insurance . . . . .
5080	Workplace Safety and Insurance Board (WSIB) . . . . .
5090	Post-employment benefits . . . . .
5091	Tax rate stabilization . . . . .
5630	Lot levies . . . . .
5660	Parking revenues . . . . .
5670	Debenture repayment . . . . .
5680	Exchange rate stabilization . . . . .

Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
		53,613
		547,787

**Per Service Purpose:**

5205	General government . . . . .
5210	Protection services . . . . .
	Transportation services:
5215	Roadways . . . . .
5216	Winter Control . . . . .
5220	Transit . . . . .
5221	Parking . . . . .
5222	Street lighting . . . . .
5223	Air transportation . . . . .
	Environmental services:
5225	Wastewater system . . . . .
5230	Storm water system . . . . .
5235	Waterworks system . . . . .
5240	Solid waste collection . . . . .
5245	Solid waste disposal . . . . .
5246	Waste diversion . . . . .
5250	Health services . . . . .
5255	Social and family services . . . . .
5260	Social housing . . . . .
	Recreation and cultural services:
5265	Parks . . . . .
5266	Recreation programs . . . . .
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .
5274	Recreation facilities - All Other . . . . .
5275	Libraries . . . . .
5276	Museums . . . . .
5277	Cultural services . . . . .
5280	Planning and development . . . . .
5290	Other <input type="text"/> . . . . .

		2,077,317
		2,626,628
		684,391
		3,236,159
		4,207
		651,009
		186,477
		341,518

**Obligatory Deferred Revenue:**

5610	Development Charges Act - Non-discounted services . . . . .
5620	Development Charges Act - Discounted services . . . . .
5640	Subdivider contributions . . . . .
5650	Recreational land (the Planning Act) . . . . .
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .
5690	Gasoline Tax - Province . . . . .
5691	Gasoline Tax - Federal . . . . .
5692	Canada Transit Funding (Bill C-48) . . . . .
5693	Building Canada Fund (BCF) . . . . .
5695	Other <input type="text"/> OCIF Funding . . . . .
5696	Other <input type="text"/> . . . . .
5697	Other <input type="text"/> . . . . .
5698	Other <input type="text"/> . . . . .
5699	Other <input type="text"/> . . . . .

7,621,948		
287,123		
73,336		
580,058		
57,695		
1,768,623		
35,376		
10,424,159	0	10,409,106

**9930 TOTAL**

**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 61**  
**DEVELOPMENT CHARGES RESERVE FUNDS**  
for the year ended December 31, 2017

		Development Charges Proceeds				Development Charges Disbursements						
		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	3	5	6	7	8	9	10	11	12	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Development Charges</b>												
0205	General Government . . . . .	-163,715	42,766		42,766		2,500			2,500	-123,449	
0210	Fire Protection . . . . .	544,190	27,615	5,386	33,001					0	577,191	
0215	Police Protection . . . . .	383,796	20,906	3,725	24,631					0	408,427	
0220	Roads and Structures . . . . .	4,928,867	407,706	47,629	455,335					0	5,384,202	
0225	Transit . . . . .	249,529	5,527	2,381	7,908					0	257,437	
0230	Wastewater . . . . .	2,482,060	43,009	23,882	66,891					0	2,548,951	
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 . . . . .	403,088	47,345	3,534	50,879					0	453,967	
0270	GO Transit . . . . .	0			0					0	0	
0275	Library . . . . .	-77,632	50,085	241	50,326	64,800				64,800	-92,106	
0280	Recreation . . . . .	-1,578,219	180,178	1,369	181,547	276,000	120,000			396,000	-1,792,672	
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	
<b>0299</b>	<b>TOTAL</b>	<b>7,171,964</b>	<b>825,137</b>	<b>88,147</b>	<b>0</b>	<b>913,284</b>	<b>340,800</b>	<b>122,500</b>	<b>0</b>	<b>0</b>	<b>463,300</b>	<b>7,621,948</b>

2017.01001

**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 62  
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2017

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

Sq. Foot

**RESIDENTIAL CHARGES (\$)**

Service	Apartments						Secondary Units	special care	Other	Other	Other
	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom						
	1	2	3	4	5	17	6	7	8	9	
<b>1 Municipal Wide Charges</b>	<i>If Other, Please Specify &gt;</i>							special care			
110 Administration Studies	823.00	823.00		365.00	644.00		324.00				
210 Fire	520.00	520.00		232.00	408.00		205.00				
290 Indoor Recreation Services	2,948.00	2,948.00		1,312.00	2,311.00		1,160.00				
310 Library	940.00	940.00		417.00	737.00		369.00				
350 Municipal Parking	57.00	57.00		25.00	44.00		23.00				
370 Other Transportation Service	107.00	107.00		48.00	83.00		42.00				
390 Outdoor Recreation Services	1,048.00	1,048.00		466.00	820.00		412.00				
410 Parks and Recreation	269.00	269.00		119.00	211.00		107.00				
450 Police	394.00	394.00		175.00	309.00		154.00				
530 Roads	7,706.00	7,706.00		3,432.00	6,037.00		3,036.00				
630 Stormwater											
670 Water	1,469.00	1,469.00		654.00	1,151.00		579.00				
690 Wastewater	813.00	813.00		361.00	637.00		320.00				
9910 <b>TOTAL MUNICIPAL WIDE CHARGES</b>	17,094.00	17,094.00	0.00	7,606.00	13,392.00	0.00	6,731.00	0.00	0.00	0.00	

**NON - RESIDENTIAL CHARGES (\$)**

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Per Sq. Foot 10	Per Sq. Foot 11	Per Sq. Foot 12	Per Sq. Foot 13	14	15	16
<i>If Other, Please Specify &gt;</i>						
0.64	0.57	0.57	0.57			
0.19	0.16	0.16	0.16			
0.52	0.46	0.46	0.46			
0.17	0.14	0.14	0.14			
0.04	0.03	0.03	0.03			
0.09	0.07	0.07	0.07			
0.18	0.15	0.15	0.15			
0.04	0.03	0.03	0.03			
0.15	0.13	0.13	0.13			
4.23	3.71	3.71	3.71			
	1.84	1.84	1.84			
0.38	1.50	1.50	1.50			
0.33	1.72	1.72	1.72			
6.96	10.51	10.51	10.51	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.

2017.01001

**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**  
for the year ended December 31, 2017

2017.01

# FIR2017: Cobourg T

# Schedule 70

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2017

Financial Assets		1
		\$
<b>0299</b>	<b>Cash and cash equivalents</b> .....	5,625,559
	<b>Accounts receivable</b>	
0410	Canada .....	3,912
0420	Ontario .....	579,023
0430	Upper-tier .....	
0440	Other municipalities .....	
0450	School boards .....	1,190,572
0490	Other receivables .....	4,331,533
<b>0499</b>	<b>Subtotal</b>	<b>6,105,040</b>
	<b>Taxes receivable</b>	
0610	Current year's levies .....	73,140
0620	Previous year's levies .....	514,669
0630	Prior year's levies .....	1,319,844
0640	Penalties and interest .....	403,132
0690	LESS: Allowance for uncollectables .....	247,892
<b>0699</b>	<b>Subtotal</b>	<b>2,062,893</b>
	<b>Investments *</b>	
0805	Canada .....	
0810	Ontario .....	
0815	Municipal .....	
0820	Government business enterprises .....	18,691,324
0828	Other <input type="text" value="Guaranteed Investment Certificate"/> .....	3,272,466
<b>0829</b>	<b>Subtotal</b>	<b>21,963,790</b>
	<b>Debt Recoverable from Others</b>	
0861	Municipalities (SLC 74 0630 01) .....	0
0862	School Boards (SLC 74 0620 01) .....	0
0863	Retirement Funds (SLC 74 0899 01) .....	0
0864	Sinking Funds (SLC 74 1099 01) .....	0
0865	Individuals .....	
0868	Other <input type="text"/> .....	
<b>0845</b>	<b>Subtotal</b>	<b>0</b>
	<b>Other financial assets</b>	
0830	Inventories held for resale .....	45,502
0831	Land held for resale .....	
0835	Notes receivable .....	151,065
0840	Mortgages receivable .....	
0850	Deferred taxes receivable .....	
0890	Other <input type="text"/> .....	
<b>0898</b>	<b>Subtotal</b>	<b>196,567</b>
<b>9930</b>	<b>TOTAL Financial Assets</b>	<b>35,953,849</b>
8010	* Market value of Investments included in Line 0829 .....	3,272,466



2017.01  
**FIR2017: Cobourg T****Schedule 70**

Asmt Code: 1421

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 61403

for the year ended December 31, 2017

Liabilities		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	5,500,000
<b>2099</b>	<b>Subtotal</b>	<b>5,500,000</b>
<b>Accounts Payable</b>		
2210	Canada	183,310
2220	Ontario	29,334
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	8,868,763
2290	Other	
<b>2299</b>	<b>Subtotal</b>	<b>9,081,407</b>
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	10,424,159
2490	Other	171,240
<b>2499</b>	<b>Subtotal</b>	<b>10,595,399</b>
<b>Long term liabilities</b>		
2610	Debt issued	9,550,191
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other Promissory Note Payable	540,000
2650	Other Mortgage Payable	312,387
2660	LESS: Debt issued on behalf of Government Business Enterprise	
<b>2699</b>	<b>Subtotal</b>	<b>10,402,578</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	
<b>Post employment benefits</b>		
2810	Accumulated sick leave	2,641,860
2820	Accrued vacation pay	1,041,357
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
<b>2899</b>	<b>Subtotal post employment benefits</b>	<b>3,683,217</b>
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>39,262,601</b>
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>-3,308,752</b>
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	187,410,812
6250	Inventories of Supplies	102,267
6260	Prepaid Expenses	1,543,429
6299	<b>Total Non-Financial Assets</b>	<b>189,056,508</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>185,747,756</b>
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	187,410,810
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	10,409,106
6430	General Surplus/ (Deficit)	-6,130,852
6431	Unexpended capital financing	
<b>Local boards</b>		
5030	Transit operations	
5035	Water operations	1,436,737
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	49,147
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	94,934
5076	Other	
5077	Other	
5078	Other	
5079	Other	
<b>5098</b>	<b>Total Local Boards</b>	<b>1,580,818</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	18,691,324
6601	Unfunded Employee Benefits	-2,641,860
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other UNFINANCED CAPITAL	-13,169,012
6620	Other UNFUNDED LONG TERM DEBT	-10,402,578
6630	Other	
6640	Other	
<b>6699</b>	<b>Total Other</b>	<b>-26,213,450</b>
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>185,747,756</b>

2017.01001

# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2017

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	2,632,275
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	44,680,946
0225	PLUS: Current Year Penalties and Interest . . . . .	412,740
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	45,169,391
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	2,319,956
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="interest writeoffs"/> . . . . .	1,826,279
0290	Taxes receivable, end of year . . . . .	2,062,893

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	42,568,068
0620	Previous year's tax . . . . .	1,990,778
0630	Penalties and interest . . . . .	563,324
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text" value="Other collections"/> . . . . .	47,221
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>45,169,391</b>

2017.01001

# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2017

		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				
		\$	\$	\$	\$	\$				
<b>Tax Adjustments Applied to Taxation</b>										
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	764,284	9,766	312,073	9,986	1,096,109	501,798	576,852	2,174,759	
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	<b>Subtotal</b>	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361) . . . . .	21,171	271	8,644	277	30,363	27,986	15,886	74,235	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .					0	40,469		40,469	
2890	Other <input type="text" value="Fleming"/>					0	30,493		30,493	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
<b>2899</b>	<b>Tax adjustments before allowances</b>	<b>785,455</b>	<b>10,037</b>	<b>320,717</b>	<b>10,263</b>	<b>0</b>	<b>1,126,472</b>	<b>600,746</b>	<b>592,738</b>	<b>2,319,956</b>
<b>Tax Adjustments Not Applied to Taxation</b>										
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 <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
<b>4999</b>	<b>Tax Adjustments Not Applied to Taxation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .					0			0	
7010	Entitlement of School Boards . . . . .	5,972,918	41,406	1,470,438	38,791	0	7,523,552			

2017/01

# FIR2017: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2017

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	4,311,534
0220	To Canada and agencies	
0230	To Others	5,551,044
0297	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	540,000
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>10,402,578</b>
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>10,402,578</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	4,311,534
1230	Long term bank loans	5,551,044
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="PROMISSORY NOTE PAYABLE"/>	540,000
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>10,402,578</b>

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

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	2,743,474
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	540,000
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	428,253
1430	Storm water system	951,763
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	310,404
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	5,116,297
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	312,387
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>10,402,578</b>

# FIR2017: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2017

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

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

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

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

### 6. Details of sinking fund balance

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

### 7. Long term commitments at year end

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



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# FIR2017: Cobourg T

Asmt Code: 1421

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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

### 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 2018 . . . . .	1,650,059	291,481					312,387	675
3220	Year 2019 . . . . .	1,504,989	240,370						
3230	Year 2020 . . . . .	1,365,785	200,695						
3240	Year 2021 . . . . .	1,311,654	163,545						
3250	Year 2022 . . . . .	1,345,747	126,937						
3260	Years 2023 to 2027 . . . . .	2,911,957	543,596						
3270	Years 2028 onwards . . . . .								
3280	Int. to be earned on sink. funds .								
<b>3299</b>	<b>TOTAL</b>	<b>10,090,191</b>	<b>1,566,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,387</b>	<b>675</b>

### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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

# FIR2017: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2017

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		Town of Cobourg Holdings Inc					
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current . . . . .	6,789,533					6,789,533
0220	Capital . . . . .	21,220,129					21,220,129
0297	Other . . . . .	3,322,981					3,322,981
0298	Other <input type="text"/>						0
<b>0299</b>	<b>Total Assets</b>	<b>31,332,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,332,643</b>
<b>Liabilities</b>							
0410	Current . . . . .	5,806,788					5,806,788
0420	Long-term . . . . .	3,088,768					3,088,768
0497	Other . . . . .	3,111,514					3,111,514
0498	Other <input type="text" value="REGULATORY DEFERRAL ACCO"/>	634,249					634,249
<b>0499</b>	<b>Total Liabilities</b>	<b>12,641,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,641,319</b>
<b>9910</b>	<b>Net Equity</b>	<b>18,691,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,691,324</b>
0610	Municipality's Share	18,691,324					18,691,324
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .	34,561,023					34,561,023
0820	Expenses . . . . .	34,091,322					34,091,322
<b>9920</b>	<b>Net Income (Loss)</b>	<b>469,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>469,701</b>
1010	Municipality's Share	469,701					469,701
1020	Dividends paid	241,000					241,000



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# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

#### 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 #
86,679	

##### Loans

2210	Loans issued in current year (2017) . . . . .
2220	Outstanding Loans as of 2017 . . . . .

77,435	
100,269	

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

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


##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

2610	Year: 2018 . . . . .
2620	Year: 2019 . . . . .
2630	Year: 2020 . . . . .
2640	Year: 2021 . . . . .
2650	Year: 2022 . . . . .
2660	Years beyond 2022 . . . . .


**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2017

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	24.00	3.00	
0210 Fire . . . . .	17.00	20.00	0.00
0211 Uniform . . . . .	13.00	20.00	
0212 Civilian . . . . .	4.00		
0215 Police . . . . .	38.00	21.00	0.00
0216 Uniform . . . . .	32.00		
0217 Civilian . . . . .	6.00	21.00	
0260 Court Security . . . . .	1.00	19.00	0.00
0261 Uniform . . . . .			
0262 Civilian . . . . .	1.00	19.00	
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	3.00	59.00
0250 Libraries . . . . .			
0255 Planning . . . . .	8.00		
0290 Other . . . . .	16.00	17.00	6.00
<b>0298 Subtotal</b>	<b>156.00</b>	<b>83.00</b>	<b>69.00</b>
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 . . . . .			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>156.00</b>	<b>83.00</b>	<b>69.00</b>

**FIR2017: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2017

**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 \$
16	3,729,795
10	3,468,391

**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 \$
164	19,150,262
8	6,590,626
40	12,038,536
212	37,779,424

**5. Insured value of physical assets**

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

1 \$
199,756,450
199,756,450

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

1510 Losses due to structural fires, averaged over 3 yrs (2015 - 2017) . . . . .

1 \$
2,389,000

2017.01001

# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

### 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					

2017.01001

# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

### 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					

# FIR2017: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

(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%		

# FIR2017: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

### 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 2017 based on permits issued. . . . .

1 \$
37,779,424

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

Median Number of Working Days
1 #
8

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

5
---

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)** . . . . .  
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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
87	70	157
10	9	19
20	16	36
0	0	0
<b>Subtotal</b>	<b>95</b>	<b>212</b>

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

### 10. Planning and Development

**Land Use Planning (using building permit information)**  
1350 Number of residential units in new detached houses . . . . .  
1352 Number of residential units in new semi-detached houses . . . . .  
1354 Number of residential units in new row houses . . . . .  
1356 Number of residential units in new apartments/condo apartments . . . . .  
1358

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1 #	2 #	3 #
	45	
	9	
	35	
	29	
<b>Subtotal</b>	<b>118</b>	<b>0</b>

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017. . . . .

Hectares
1 #

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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
			#	#	#
1722	Has the entire municipal road system been rated? . . . . .				4 LIST Y
1725	Indicate the rating system used and the year the rating was conducted. . . . .				rating conducted in 2012 score out of 100
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. . . . .	113,772			
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	
			#	#	
1765	Rating Of Bridges And Culverts				
1766	Bridges . . . . .	14	14		
1766	Culverts . . . . .	21	21		
1767	<b>Subtotal</b>	<b>35</b>	<b>35</b>		
			Column 1	Column 2	Column 3
			#	#	#
1768	Have all bridges and culverts in the municipal system been rated? . . . . .				4 LIST Y
1769	Indicate the rating system used and the year the rating was conducted. . . . .				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. . . . .	100			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	5,833,000			
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) . . . . .	110			
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. . . . .	3,606,000			
1850	Water Main Breaks : Number of water main breaks in a year. . . . .	9			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	141			
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .	1,974			
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes. . . . .	6,322			
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .	4,293			
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			
			1		
			\$		
14. Other Revenue (Used for the calculation of Operating Cost)		1			
		\$			
2310	Fire Services: Other revenue. . . . .	9,504			
2320	Paved Roads : Other revenue. . . . .	51,802			
2330	Solid Waste Disposal : Other revenue. . . . .				
2340	Waste Diversion : Other Revenue. . . . .				
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	187,718,525			



2017.01

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## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2017

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019**

**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	2,102,765
0220	Interest (SLC 74 3099 02) . . . . .	218,335
0299	<b>Subtotal</b>	<b>2,321,100</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
<b>9910</b>	<b>Total Debt Charges</b>	<b>2,321,100</b>

		1
		\$
<b>Excluded Debt Charges</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
<b>9920</b>	<b>Net Debt Charges</b>	<b>2,321,100</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	49,666,033
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01) . . . . .	1,577,327
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	158,401
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) . . . . .	830,303
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	214,379
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	463,300
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	29,192
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	0
2299	<b>Subtotal</b>	<b>3,272,902</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
<b>2610</b>	<b>Net Revenues</b>	<b>46,393,131</b>
<b>2620</b>	<b>25% of Net Revenues</b>	<b>11,598,283</b>
<b>9930</b>	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>9,277,183</b>

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

2017.01

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Asmt Code: 1421

MAH Code: 61403

## Schedule 83

### NOTES

for the year ended December 31, 2017

#### 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 :**