

2018 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR Schedules Only**
Version: **2018.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	Ian D. Davey, BBA, CPA, CA
0022	Telephone	905-372-4301 ext 4201
0024	Fax	905-372-7421
0028	Email (Required)	idavey@cobourg.ca
0030	Website address of Municipality	www.cobourg.ca
0091	Municipal Auditor	Lori A. Huber
0092	Municipal Audit Firm	KPMG LLP- Kingston
0095	Municipal Auditor's Email (Required)	lahuber@kpmg.ca
0090	Municipal Treasurer	Ian D. Davey, BBA, CPA, CA
0093	Municipal Treasurer's Email (Required)	idavey@cobourg.ca
0094	Date	10/8/2019

Signature of Municipal Treasurer

[Signature]	
Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	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

2018.01

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Asmt Code: 1421

MAH Code: 61403

Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	23,703,850
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	174,160
9940	Subtotal	23,878,010
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	79,500
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	79,500
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	576,400
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	321,465
0820	Canada conditional grants (SLC 12 9910 02)	68,418
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	800,180
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	1,766,463
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	829,237
1299	Total User Fees and Service Charges (SLC 12 9910 04)	17,654,983
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	164,816
1430	Rents, concessions and franchises	136,762
1431	Royalties	
1432	Green Energy	
1498	Other Industrial Park Rental Income	4,553,837
1499	Subtotal	4,855,415
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	96,114
1620	Penalties and interest on taxes	369,660
1698	Other	
1699	Subtotal	465,774
	Other revenue	
1805	Investment income	674,386
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-91,302
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	840,104
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	24,762
1830	Donations	71,322
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	991,962
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	150,000
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other Misc. Income	1,743,893
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	4,405,127
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	442,072
9910	TOTAL Revenues	54,376,581

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	54,376,581
2020	LESS: Total Expenses (SLC 40 9910 11)	48,565,597
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	5,810,984
2060	Accumulated surplus/(deficit) at the beginning of year	185,747,756
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	185,747,756
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	191,558,740

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	18,691,324
6020	PLUS: Net Income for Government Business Enterprise for year	442,072
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	19,133,396

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	189,000
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	189,000

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	503,250
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	70,916
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	574,166

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2018

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government				122,944			
Protection services							
0410 Fire				10,262			
0420 Police	216,506			3,350,097			
0421 Court Security	44,632		487,992				
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	261,138	0	487,992	3,360,359	0	0	0
Transportation services							
0611 Roads - Paved				27,905	233,188	551,835	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				69,022			
0621 Winter Control - Except sidewalks, Parking Lots				31,594			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	189,000			134,647	20,596	48,404	
0632 Transit - Disabled & special needs							
0640 Parking				404,564			
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	189,000	0	0	667,732	253,784	600,239	0
Environmental services							
0811 Wastewater collection/conveyance				4,709,366		10,750	
0812 Wastewater treatment & disposal	13,285			1,071,437	50,681	101,362	
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				4,785,010			
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	13,285	0	0	10,565,813	50,681	112,112	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks		10,080		190,670		87,829	
1620 Recreation programs	68,318						
1631 Recreation facilities - Golf Course, Marina, Ski Hill		1,680		724,751			
1634 Recreation facilities - All Other		1,680		1,886,198			
1640 Libraries	27,939		337,885	40,519	11,000		
1645 Museums							
1650 Cultural services		54,978		14,864	6,000		
1698 Other							
1699 Subtotal	96,257	68,418	337,885	2,857,002	17,000	87,829	0
Planning and development							
1810 Planning and zoning				77,742			
1820 Commercial and industrial	16,720		3,360	3,391			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	16,720	0	3,360	81,133	0	0	0
1910 Other							
9910 TOTAL	576,400	68,418	829,237	17,654,983	321,465	800,180	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

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

		Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		1	2	3	4	5	6	7	8	9	10	11
		Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0330	C Commercial	N	90.9%	0	2,376	10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	1	20180223		2	20180601	20180907
1220	M Multi-Residential	2	20180223	20180601	2	20180907	20181102
1230	F Farmland	1	20180223		2	20180601	20180907
1240	T Managed Forest	1	20180223		2	20180601	20180907
1250	C Commercial	2	20180223	20180601	2	20180907	20181102
1260	I Industrial	2	20180223	20180601	2	20180907	20181102
1270	P Pipeline	2	20180223	20180601	2	20180907	20181102
1298	Other <input type="text"/>						

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Asmt Code: 1421
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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

								Phase-In Taxable Assessment		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299								2,441,937,963		23,120,861	13,153,588	8,394,003	44,668,452

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 Taxes	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 \$
2001	0	Cobourg T													
0010	RT	0 Residential	Full Occupied	1.000000	100%	2,097,195,627	1,974,474,382	0.839050%	0.477340%	0.170000%	1.486390%	16,566,827	9,424,956	3,356,606	29,348,389
0027	RD	0 Residential	Education Only	1.000000	100%	583,000	583,000			0.170000%	0.170000%	0	0	991	991
0050	MT	0 Multi-Residential	Full Occupied	2.000000	100%	90,484,800	84,534,050	1.678100%	0.954680%	0.170000%	2.802780%	1,418,566	807,030	143,708	2,369,304
0110	FT	0 Farmland	Full Occupied	0.250000	100%	2,784,200	2,009,950	0.209760%	0.119340%	0.042500%	0.371600%	4,216	2,399	854	7,469
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	303,900	285,300	0.209760%	0.119340%	0.042500%	0.371600%	598	340	121	1,059
0210	CT	0 Commercial	Full Occupied	1.515200	100%	217,459,540	208,970,233	1.271330%	0.723270%	1.340000%	3.334600%	2,656,701	1,511,419	2,800,201	6,968,321
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.515200	100%	2,363,000	2,363,000	1.271330%	0.723270%	1.340000%	3.334600%	30,042	17,091	31,664	78,797
0240	CU	0 Commercial	Excess Land	1.515200	70%	2,402,400	2,341,738	0.889930%	0.506290%	0.938000%	2.334220%	20,840	11,856	21,966	54,662
0270	CX	0 Commercial	Vacant Land	1.515200	70%	7,743,500	7,464,100	0.889930%	0.506290%	0.938000%	2.334220%	66,425	37,790	70,013	174,228
0310	GT	0 Parking Lot	Full Occupied	1.515200	100%	839,500	786,125	1.271330%	0.723270%	1.340000%	3.334600%	9,994	5,686	10,534	26,214
0320	DT	0 Office Building	Full Occupied	1.515200	100%	1,032,200	989,670	1.271330%	0.723270%	1.340000%	3.334600%	12,582	7,158	13,262	33,002
0340	ST	0 Shopping Centre	Full Occupied	1.515200	100%	57,302,100	52,734,270	1.271330%	0.723270%	1.340000%	3.334600%	670,427	381,411	706,639	1,758,477
0510	IT	0 Industrial	Full Occupied	2.480000	100%	14,948,000	14,353,460	2.080850%	1.183800%	1.340000%	4.604650%	298,674	169,916	192,336	660,926
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.480000	100%	306,900	274,250	2.080850%	1.183800%	1.340000%	4.604650%	5,707	3,247	3,675	12,629
0540	IU	0 Industrial	Excess Land	2.480000	65%	1,217,500	1,099,500	1.352550%	0.769470%	0.871000%	2.993020%	14,871	8,460	9,577	32,908
0570	IX	0 Industrial	Vacant Land	2.480000	65%	3,020,800	2,356,100	1.352550%	0.769470%	0.871000%	2.993020%	31,867	18,129	20,522	70,518
0610	LT	0 Large Industrial	Full Occupied	2.480000	100%	29,451,700	29,299,886	2.080850%	1.183800%	1.340000%	4.604650%	609,687	346,852	392,618	1,349,157
0620	LU	0 Large Industrial	Excess Land	2.480000	65%	139,500	136,600	1.352550%	0.769470%	0.871000%	2.993020%	1,848	1,051	1,190	4,089
0710	PT	0 Pipeline	Full Occupied	1.198100	100%	5,670,000	5,452,500	1.005270%	0.571900%	1.164860%	2.742030%	54,812	31,183	63,514	149,509
2440	XT	0 Commercial, NConstr.	Full Occupied	1.515200	100%	38,890,500	37,005,545	1.271330%	0.723270%	1.090000%	3.084600%	470,463	267,650	403,360	1,141,473
2445	XU	0 Commercial, NConstr.	Excess Land	1.515200	70%	1,928,806	1,879,231	0.889930%	0.506290%	0.763000%	2.159220%	16,724	9,514	14,339	40,577
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.515200	100%	12,935,563	12,414,242	1.271330%	0.723270%	1.090000%	3.084600%	157,826	89,788	135,315	382,929
2840	ZU	0 Shopp. Centre, NConstr.	Excess Land	1.515200	70%	130,831	130,831	0.889930%	0.506290%	0.763000%	2.159220%	1,164	662	998	2,824
9201						2,589,133,867	2,441,937,963					23,120,861	13,153,588	8,394,003	44,668,452

2018.01

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Asmt Code: 1421

MAH Code: 61403

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	560,551	312,729	175,881	1,049,161
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	23,681,412	13,466,317	8,569,884	45,717,613
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements		-2,376		-2,376
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	175,029			175,029
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	175,029	-2,376	0	172,653
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	23,856,441	13,463,941	8,569,884	45,890,266

FIR2018: Cobourg T **Schedule 24**
Asmt Code: 1421 **PAYMENTS-IN-LIEU of TAXATION**
MAH Code: 61403 **for the year ended December 31, 2018**

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

	PIL Phased-In Assessment		LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL	7,669,100		97,341	55,379	70,107	222,827

KIC DTON LIST	Tax Rate LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	PIL CVA Assessment \$	PIL Phased-In Assessment \$	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	TOTAL
								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Cobourg T													
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	43,500	36,500	0.839050%	0.477340%	0.000000%	1.316390%	306	174	0	480
1210	CF	0	Commercial	PIL: Full Occupied	1.515200	5,316,600	5,127,650	1.271330%	0.723270%	1.340000%	3.334600%	65,189	37,087	68,711	170,987
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.515200	113,600	104,200	1.271330%	0.723270%	1.340000%	3.334600%	1,325	754	1,396	3,475
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.515200	2,520,600	2,400,750	1.271330%	0.723270%		1.994600%	30,521	17,364	0	47,885
												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
												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						7,994,300	7,669,100					97,341	55,379	70,107	222,827

2018.01

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MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	97,341	55,379	70,107	222,827
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text" value="County"/>	64,425	36,651		101,076
9890	Subtotal	64,425	36,651	0	101,076
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	12,394	3,432		15,826
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	12,394	3,432	0	15,826
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	174,160	95,462	70,107	339,729

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MAH Code: 61403

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

1. Municipal and School Board Taxation

										TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)									100.000%	69.211%	0.944%	28.925%	0.920%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Education Taxes	Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
						4 \$	5 \$		7 \$	8 \$	9 \$	10 \$	11 \$		
0010 Residential	2,097,778,627	2,097,778,627	1,975,057,382	1,975,057,382	29,349,380	16,566,827	9,424,956	3,357,597	3,024,776	4,633	324,571	3,617			
0050 Multi-residential	90,484,800	180,969,600	84,534,050	169,068,100	2,369,304	1,418,566	807,030	143,708	135,202	215	8,034	257			
0110 Farmland	2,784,200	696,050	2,009,950	502,488	7,469	4,216	2,399	854	854						
0140 Managed Forests	303,900	75,975	285,300	71,325	1,059	598	340	121	84		37				
9110 Subtotal	2,191,351,527	2,279,520,252	2,061,886,682	2,144,699,295	31,727,212	17,990,207	10,234,725	3,502,280	3,160,916	4,848	332,642	3,874	0		
0210 Commercial	229,968,440	343,836,260	221,139,071	330,612,579	7,276,008	2,774,008	1,578,156	2,923,844	2,023,622	27,601	845,722	26,899	0		
0215 Commercial New Construction	40,819,306	60,972,654	38,884,776	58,063,989	1,182,050	487,187	277,164	417,699	289,094	3,943	120,819	3,843	0		
0310 Parking Lot	839,500	1,272,010	786,125	1,191,137	26,214	9,994	5,686	10,534	7,291	99	3,047	97	0		
0320 Office Building	1,032,200	1,563,989	989,670	1,499,548	33,002	12,582	7,158	13,262	9,179	125	3,836	122	0		
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0		
0340 Shopping Centre	57,302,100	86,824,142	52,734,270	79,902,966	1,758,477	670,427	381,411	706,639	489,072	6,671	204,395	6,501	0		
0345 Shopping Centre New Construc	13,066,394	19,738,730	12,545,073	18,948,824	385,753	158,990	90,450	136,313	94,344	1,287	39,429	1,254	0		
9120 Subtotal	343,027,940	514,207,786	327,078,985	490,219,043	10,661,504	4,113,188	2,340,025	4,208,291	2,912,600	39,726	1,217,248	38,716	0		
0510 Industrial	19,493,200	44,664,292	18,083,310	41,847,148	776,981	351,119	199,752	226,110	156,493	2,134	65,402	2,080	0		
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0		
0610 Large Industrial	29,591,200	73,265,090	29,436,486	72,883,916	1,353,246	611,535	347,903	393,808	272,558	3,718	113,909	3,623	0		
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0		
9130 Subtotal	49,084,400	117,929,382	47,519,796	114,731,064	2,130,227	962,654	547,655	619,918	429,051	5,852	179,311	5,703	0		
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0		
0710 Pipelines	5,670,000	6,793,227	5,452,500	6,532,640	149,509	54,812	31,183	63,514	43,959	600	18,371	584	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							
9170 Supplementary Taxes					1,049,161	560,551	312,729	175,881	121,729	1,660	50,874	1,618			
9180 Total Levied by Rate					45,717,613	23,681,412	13,466,317	8,569,884	6,668,255	52,686	1,798,447	50,496	0		
9190 Amts Added to Tax Bill					172,653	175,029	-2,376	0							
9192 Other Taxation Amounts					0	0	0	0							
9199 TOTAL before Adj.	2,589,133,867	2,918,450,646	2,441,937,963	2,756,182,042	45,890,266	23,856,441	13,463,941	8,569,884	6,668,255	52,686	1,798,447	50,496	0		

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	
						4 \$	5 \$	6 \$
1010 Residential	43,500	43,500	36,500	36,500	480	306	174	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	43,500	43,500	36,500	36,500	480	306	174	0
1210 Commercial	7,950,800	12,047,052	7,632,600	11,564,916	222,347	97,035	55,205	70,107
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 Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	7,950,800	12,047,052	7,632,600	11,564,916	222,347	97,035	55,205	70,107
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 Constructi	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					222,827	97,341	55,379	70,107
9290 Amts Added to PILs					101,076	64,425	36,651	0
9292 Other PIL Amounts					15,826	12,394	3,432	0
9299 TOTAL before Adj.	7,994,300	12,090,552	7,669,100	11,601,416	339,729	174,160	95,462	70,107

Part 3 contains Distribution of PILS by School Boards

2018.01

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Asmt Code: 1421

MAH Code: 61403

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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 3	UT 4	Education 5				LT / ST 8	UT 9	Education 10	English - Public 11	French - Public 12	English - Separate 13	French - Separate 14	Other 15
	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	12,066	6,864	12,718	31,648		31,648	12,066	6,864	12,718	8,802	120	3,679	117	
5020 Canada Enterprises				0		0								
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act				0		0								
5230 Inst. Payments - Heads and Beds	12,394	3,432	0	15,826		15,826	12,394	3,432						
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 <input type="text" value="MTO, OPP"/>	80,565	45,835	57,389	183,789		183,789	80,565	45,835	57,389	39,719	542	16,600	528	
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	4,710	2,680		7,390		7,390	4,710	2,680						
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 <input type="text"/>				0		0								
5610 Municipal Enterprises				0		0								
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	64,425	36,651	0	101,076		101,076	64,425	36,651						
9599 TOTAL	174,160	95,462	70,107	339,729	0	339,729	174,160	95,462	70,107	48,521	662	20,279	645	0

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Asmt Code: 1421

MAH Code: 61403

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

Schedule 40

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	220,425		105,892					326,317		21,449	347,766
0250	Corporate Management	229,749		8,046	138,525	349,999		280,700	1,007,019		47,741	1,054,760
0260	Program Support	1,780,664		433,393	328,631				2,542,688		-2,542,688	0
0299	Subtotal	2,230,838	0	547,331	467,156	349,999	0	280,700	3,876,024	0	-2,473,498	1,402,526
Protection services												
0410	Fire	2,601,808		219,483	20,214			214,869	3,056,374		186,771	3,243,145
0420	Police	6,610,688		1,232,487	759,926			304,370	8,907,471		565,477	9,472,948
0421	Court Security	1,524,665		15,435					1,540,100		101,230	1,641,330
0422	Prisoner Transportation								0			0
0430	Conservation authority						210,513		210,513		13,837	224,350
0440	Protective inspection and control	283,732		483,463	123,612				890,807		58,552	949,359
0445	Building permit and inspection services								0			0
0450	Emergency measures	154,876		12,152	16,302			5,828	189,158		12,050	201,208
0460	Provincial Offences Act (POA)								0			0
0498	Other								0			0
0499	Subtotal	11,175,769	0	1,963,020	920,054	0	210,513	525,067	14,794,423	0	937,917	15,732,340
Transportation services												
0611	Roads - Paved	142,571	62,261	67,339	76,698			884,846	1,233,715		22,931	1,256,646
0612	Roads - Unpaved								0			0
0613	Roads - Bridges and Culverts	1,454		1,374				50,834	53,662		186	53,848
0614	Roads - Traffic Operations & Roadside	1,642,003		551,215	440,575				2,633,793		173,118	2,806,911
0621	Winter Control - Except sidewalks, Parking Lots	244,412		180,147	79,700				504,259		33,145	537,404
0622	Winter Control - Sidewalks, Parking Lots Only							127,751	127,751			127,751
0631	Transit - Conventional	5,471		26,287	843,850			236,060	1,111,668		57,553	1,169,221
0632	Transit - Disabled & special needs								0			0
0640	Parking	90,150		28,567	83,159	58,687		163,275	423,838		17,127	440,965
0650	Street lighting	2,111	29,160	271,029	163,380				465,680		30,609	496,289
0660	Air transportation								0			0
0698	Other								0			0
0699	Subtotal	2,128,172	91,421	1,125,958	1,687,362	58,687	0	1,462,766	6,554,366	0	334,669	6,889,035
Environmental services												
0811	Wastewater collection/conveyance	112,644	8,820	207,010	76,008	8,388		320,829	733,699		27,138	760,837
0812	Wastewater treatment & disposal	1,340,007		1,313,863	314,604	89,701		1,021,998	4,080,173		201,012	4,281,185
0821	Urban storm sewer system			15,341				379,257	394,598		1,008	395,606
0822	Rural storm sewer system								0			0
0831	Water treatment				2,902,299			1,199,009	4,101,308		190,767	4,292,075
0832	Water distribution/transmission								0			0
0840	Solid waste collection		37,199						37,199		2,445	39,644
0850	Solid waste disposal	69		29	3,360				3,458		227	3,685
0860	Waste diversion								0			0
0898	Other								0			0
0899	Subtotal	1,452,720	46,019	1,536,243	3,296,271	98,089	0	2,921,093	9,350,435	0	422,597	9,773,032
Health services												
1010	Public health services								0			0
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries								0			0
1098	Other								0			0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Social and family services												
1210	General assistance	61,932		27,177	82,491		38,554	2,742	212,896		13,813	226,709
1220	Assistance to aged persons								0			0
1230	Child care								0			0
1298	Other								0			0
1299	Subtotal	61,932	0	27,177	82,491	0	38,554	2,742	212,896	0	13,813	226,709

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Asmt Code: 1421

MAH Code: 61403

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

Schedule 40

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	1,595,433	150,136	464,850	350,707	19,538			2,580,664		169,627	2,750,291
1620	Recreation programs			79,293	241,787			1,459,206	1,780,286		21,104	1,801,390
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	267,300		282,435	44,022	2,790			596,547		39,211	635,758
1634	Rec. Fac. - All Other	1,568,330		1,341,370	115,028		211,060		3,235,788		212,687	3,448,475
1640	Libraries	1,035,669		168,708	103,725			114,012	1,422,114		85,981	1,508,095
1645	Museums								0			0
1650	Cultural services	288,923		208,218	42,287				539,428		35,456	574,884
1698	Other								0			0
1699	Subtotal	4,755,655	150,136	2,544,874	897,556	22,328	211,060	1,573,218	10,154,827	0	564,066	10,718,893
Planning and development												
1810	Planning and zoning	410,762		99,788	9,701			5,947	526,198		34,194	560,392
1820	Commercial and Industrial	374,125		163,222	115,276				652,623		54,176	706,799
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other				1,704,959			738,846	2,443,805		112,066	2,555,871
1899	Subtotal	784,887	0	263,010	1,829,936	0	0	744,793	3,622,626	0	200,436	3,823,062
1910	Other								0			0
9910	TOTAL	22,589,973	287,576	8,007,613	9,180,826	529,103	460,127	7,510,379	48,565,597	0	0	48,565,597

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Asmt Code: 1421

MAH Code: 61403

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	17,526,126
5020	Employee benefits	5,063,847
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	22,589,973
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	22,589,973
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	205,437
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				AMORTIZATION				2018 Closing Net Book Value		
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	0	0				0	0			0	0
1620	Recreation programs	41,187,324	53,916,885	572,263	193,977	54,295,171	12,729,562	1,459,205	191,295	13,997,472	40,297,699	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0	0		0	0	
1634	Rec. Fac. - All Other	0	0			0	0	0		0	0	
1640	Libraries	389,192	1,007,334	66,054	145,850	927,538	618,142	114,012	145,850	586,304	341,234	
1645	Museums	0	0			0	0	0		0	0	
1650	Cultural services	0	0			0	0	0		0	0	
1698	Other	0	0			0	0	0		0	0	
1699	Subtotal	41,576,516	54,924,219	638,317	339,827	55,222,709	13,347,704	1,573,217	337,145	14,583,776	40,638,933	
Planning and development												
1810	Planning and zoning	1,441,952	1,462,941			1,462,941	20,989	5,947		26,936	1,436,005	
1820	Commercial and Industrial	11,916	21,346	1,282,989		1,304,335	9,430	2,743		12,173	1,292,162	
1830	Residential development	0	0			0	0	0		0	0	
1840	Agriculture and reforestation	0	0			0	0	0		0	0	
1850	Tile drainage/shoreline assistance	0	0			0	0	0		0	0	
1898	Other	17,811,796	27,491,909	274,763		27,766,672	9,680,115	738,847		10,418,962	17,347,710	
1899	Subtotal	19,265,664	28,976,196	1,557,752	0	30,533,948	9,710,534	747,537	0	10,458,071	20,075,877	
1910	Other	0	0			0	0	0		0	0	
9910	Total Tangible Capital Assets	178,926,604	284,156,879	10,366,955	1,240,401	293,283,433	105,637,775	7,510,379	1,084,862	112,063,292	181,220,141	

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	15,326,678	15,347,882
2010	Land Improvements	6,581,463	6,852,933
2020	Buildings	51,382,909	53,517,067
2030	Machinery & Equipment	7,737,497	8,034,046
2040	Vehicles	5,997,770	6,254,156
2097	Other <input type="text" value="Books & Periodicals"/>	312,838	278,981
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	87,339,155	90,285,065
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	91,587,449	90,935,076
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	91,587,449	90,935,076
9920	Total Tangible Capital Assets	178,926,604	181,220,141
2405	Construction-in-progress	8,891,708	11,143,148
9921	Total Tangible Capital Assets and Construction-in-progress	187,818,312	192,363,289

2018.01

FIR2018: Cobourg T

Schedule 51

Asmt Code: 1421

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 61403

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	205,783	409,979	133,750	482,012
	Protection services				
0410	Fire	0			0
0420	Police	21,429	3,463,288	3,445,122	39,595
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	21,429	3,463,288	3,445,122	39,595
	Transportation services				
0611	Roads - Paved	1,746,381	2,647,236	2,665,102	1,728,515
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	1,746,381	2,647,236	2,665,102	1,728,515
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	6,394,547	897,565	573,210	6,718,902
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	407,500	1,724,496		2,131,996
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	6,802,047	2,622,061	573,210	8,850,898
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	116,068	541,130	615,070	42,128
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	116,068	541,130	615,070	42,128
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	8,891,708	9,683,694	7,432,254	11,143,148

2018.01

FIR2018: 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, 2018

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

		1 \$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	5,810,984
1020	Acquisition of tangible capital assets	-9,374,993
1030	Amortization of tangible capital assets (SLC 51 9910 08)	7,510,379
1031	Contributed (Donated) tangible capital assets	-991,962
1032	Change in construction-in-progress	-2,251,440
1040	(Gain)/Loss on sale of tangible capital assets	91,302
1050	Proceeds on sale of tangible capital assets	64,237
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="Disposal of other assets"/>	26,071
1071	Other <input type="text"/>	
1099	Subtotal	-4,926,406
1210	Change in supplies inventories	
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	0
1410	(Increase)/decrease in net financial assets/net debt	884,578
1420	Net financial assets (net debt), beginning of year	-3,308,752
9910	Net financial assets (net debt), end of year	-2,424,174

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1 \$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	341,203
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	5,706,285
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	167,668
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	43,500
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	64,237
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text" value="Grants"/>	674,675
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	6,997,568
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	226,014
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	321,465
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	574,166
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,121,645
0499	Subtotal	8,119,213
0610	Contributed (Donated) tangible capital assets	991,962
9920	Total Capital Financing	9,111,175
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-3,507,220

2018.01

FIR2018: Cobourg T

Schedule 54

Asmt Code: 1421

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2018

* 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

		2018 Actual
		1
		\$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2018 Actual
		1
		\$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

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

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2018

* 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

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	5,810,984
2020	Non-cash items including amortization	7,510,379
2021	Contributed (Donated) tangible capital assets	-991,962
2022	Change in non-cash assets and liabilities	-754,828
2030	Prepaid expenses	
2040	Change in deferred revenue	1,379,530
2096	Other <input type="text" value="Change in Grant Receivables"/>	115,431
2097	Other <input type="text" value="Change in Other Receivables"/>	1,218,473
2098	Other <input type="text" value="Change in AP/ Accrued Liabilities"/>	1,237,213
2099	Cash provided by operating transactions	15,525,220
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	64,237
0620	Cash used to acquire tangible capital assets	-9,374,993
0630	Change in construction-in-progress	-2,251,440
0698	Other <input type="text" value="Loss on disposal of TCA's"/>	91,302
0699	Cash applied to capital transactions	-11,470,894
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	49,487
0898	Other <input type="text" value="Decrease Town of Cobourg Holdings"/>	-442,072
0899	Cash provided by / (applied to) investing transactions	-392,585
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-1,962,446
1030	Temporary loans	-5,500,000
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-7,462,446
1210	Increase in cash and cash equivalents	-3,800,705
1220	Cash and cash equivalents, beginning of year	5,625,559
9920	Cash and cash equivalents, end of year	1,824,854

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,824,854
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	1,824,854
Cash:		
1501	Unrestricted	1,824,854
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	1,824,854

2018.01

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$	
0299 Balance, beginning of year	10,424,159	0	10,409,106	
0310 Allocation of Surplus		0	5,987,440	
0315 Allocation of Surplus : for operating			5,805,140	
0320 Allocation of Surplus : for capital			182,300	
Development Charges Act				
0610 Non-discounted services	1,235,453			
0620 Discounted services				
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0			
0699 Subtotal Development Charges Act	1,235,453			
0810 Lot levies				
0820 Subdivider contributions	22,870			
0830 Recreational land (the Planning Act)	57,136			
0841 Investment Income	201,619		10,400	
0860 Gasoline Tax - Province	203,002			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	362,005			
0862 Gasoline Tax - Federal	589,848			
0864 Building Canada Fund (BCF)				
0870 Inter - Reserve Fund / Reserves Transfer				
0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>OCIF</td></tr></table>	OCIF	411,148		
OCIF				
0896 Other				
0897 Other				
0898 Other				
9940 TOTAL Revenues & Surplus	3,083,081	0	5,997,840	
Less: Utilization of reserve funds and reserves (transfers)				
1012 For acquisition of tangible capital asset	939,903		4,766,382	
1015 For current operations	214,000		3,186,281	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	167,668			
1026 Development Charges earned to operations (SLC 61 0299 07)	672,436			
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)	1,994,007	0	7,952,663	
2099 Balance, end of year	11,513,233	0	8,454,283	

2018.01

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds			
5020 Contingencies			73,613
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			579,329
5670 Debenture repayment			
5680 Exchange rate stabilization			

Per Service Purpose:

5205 General government			1,287,726
5210 Protection services			1,242,424
Transportation services:			
5215 Roadways			119,173
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system			4,030,410
5230 Storm water system			
5235 Waterworks system			
5240 Solid waste collection			
5245 Solid waste disposal			
5246 Waste diversion			
5250 Health services			4,207
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			678,356
5275 Libraries			195,239
5276 Museums			
5277 Cultural services			
5280 Planning and development			243,806
5290 Other <input type="text"/>			

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services	8,174,629		
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions	308,903		
5650 Recreational land (the Planning Act)	-12,203		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))	942,063		
5690 Gasoline Tax - Province	73,000		
5691 Gasoline Tax - Federal	1,782,844		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other <input type="text"/> OCIF Funding	243,997		
5696 Other <input type="text"/>			
5697 Other <input type="text"/>			
5698 Other <input type="text"/>			
5699 Other <input type="text"/>			
9930 TOTAL	11,513,233	0	8,454,283

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

		Development Charges Proceeds				Development Charges Disbursements					
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
	1	2	3	5	6	7	8	9	10	11	12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205 General Government	-123,449	27,596	325	41,749	69,670					0	-53,779
0210 Fire Protection	577,191	34,372	9,800		44,172					0	621,363
0215 Police Protection	408,427	37,831	6,567		44,398					0	452,825
0220 Roads and Structures	5,384,202	613,192	86,219		699,411	227,200	47,668			274,868	5,808,745
0225 Transit	257,437		4,056		4,056					0	261,493
0230 Wastewater	2,548,951	43,014	40,536		83,550					0	2,632,501
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	453,967	104,304	6,688	-41,749	69,243	297,400				297,400	225,810
0270 GO Transit	0				0					0	0
0275 Library	-92,106	68,651	475	255	69,381	68,000				68,000	-90,725
0280 Recreation	-1,792,672	306,493	2,666	-255	308,904	79,836	120,000			199,836	-1,683,604
0285 Development Studies	0				0					0	0
0286 Parking	0				0					0	0
0287 Animal Control	0				0					0	0
0288 Municipal Cemeteries	0				0					0	0
0290 Other	0				0					0	0
0295 Other	0				0					0	0
0296 Other	0				0					0	0
0297 Other	0				0					0	0
0299 TOTAL	7,621,948	1,235,453	157,332	0	1,392,785	672,436	167,668	0	0	840,104	8,174,629

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2018

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

Sq. Foot

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Secondary Units 17	special care 6	Other 7	Other 8	Other 9
				<= 1 Bedroom 4	>= 2 Bedroom 5					
1 Municipal Wide Charges				<i>If Other, Please Specify ></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 TOTAL MUNICIPAL WIDE CHARGES	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 Res. Per Sq. Foot 10	Industrial Per Sq. Foot 11	Commercial Per Sq. Foot 12	Institutional Per Sq. Foot 13	Other 14	Other 15	Other 16
<i>If Other, Please Specify ></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", please attach an electronic version of the new by-law.

2018.01001

FIR2018: Cobourg T

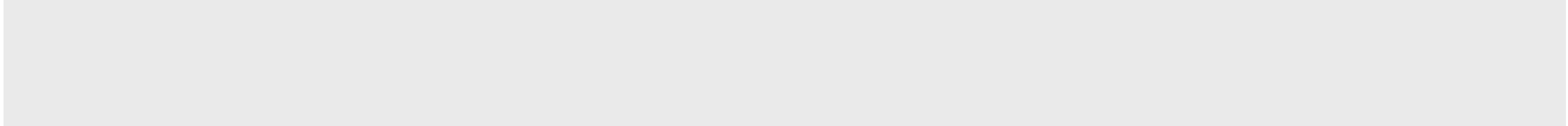
Asmt Code: 1421

MAH Code: 61403

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2018



2018.01

FIR2018: Cobourg T

Schedule 70

Asmt Code: 1421
MAH Code: 61403

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	1,824,854
Accounts receivable		
0410	Canada	105,406
0420	Ontario	362,098
0430	Upper-tier	
0440	Other municipalities	39,000
0450	School boards	
0490	Other receivables	4,264,632
0499	Subtotal	4,771,136
Taxes receivable		
0610	Current year's levies	138,469
0620	Previous year's levies	542,531
0630	Prior year's levies	1,621,081
0640	Penalties and interest	532,460
0690	LESS: Allowance for uncollectables	9,581
0699	Subtotal	2,824,960
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	19,133,396
0828	Other <input type="text" value="GIC- New Amherst"/>	3,222,979
0829	Subtotal	22,356,375
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	54,070
0831	Land held for resale	
0835	Notes receivable	202,834
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	256,904
9930	TOTAL Financial Assets	32,034,229
8010	* Market value of Investments included in Line 0829	3,222,979

2018.01

FIR2018: Cobourg T**Schedule 70**

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2018

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	217,698
2220	Ontario	33,768
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	9,971,734
2290	Other	
2299	Subtotal	10,223,200
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	11,513,233
2490	Other	461,696
2499	Subtotal	11,974,929
Long term liabilities		
2610	Debt issued	7,945,132
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text" value="Promissory Note Payable"/>	495,000
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	8,440,132
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	2,683,365
2820	Accrued vacation pay	1,136,777
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other <input type="text"/>	
2899	Subtotal post employment benefits	3,820,142
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	34,458,403
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-2,424,174
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	192,363,289
6250	Inventories of Supplies	1,458,070
6260	Prepaid Expenses	161,555
6299	Total Non-Financial Assets	193,982,914
9970	Total Accumulated Surplus/(Deficit)	191,558,740
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	183,923,157
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	8,454,283
6430	General Surplus/ (Deficit)	-3,700,657
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	436,525
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	-16,686
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	102,429
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	522,268
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	19,133,396
6601	Unfunded Employee Benefits	-2,683,365
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other <input type="text" value="Unfinanced Capital"/>	-14,090,342
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-16,773,707
9971	Total Accumulated Surplus/(Deficit)	191,558,740

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	2,062,893
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	45,890,266
0225	PLUS: Current Year Penalties and Interest	369,506
0240	LESS: Total cash collections (SLC 72 0699 09)	45,962,002
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	888,224
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Adjustments"/>	1,352,521
0290	Taxes receivable, end of year	2,824,960

Cash Collections

		9
		\$
0610	Current year's tax	44,622,102
0620	Previous year's tax	1,088,390
0630	Penalties and interest	242,144
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text" value="Other"/>	9,366
0699	TOTAL Cash Collections	45,962,002

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2018

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	298,424	4,070	124,719	3,967	431,180	424,949	236,235	1,092,364	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	27,174	370	11,357	361	39,262	37,211	21,194	97,667	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0	36,600		36,600	
2890	Other <input type="text" value="Fleming"/>					0	29,144	7,762	36,906	
2891	Other <input type="text" value="Allowance Adjustment"/>					0	-375,313		-375,313	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	325,598	4,440	136,076	4,328	470,442	152,591	265,191	888,224	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	6,391,178	48,908	1,682,650	46,813	8,169,549				

2018.01

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	3,954,419
0220	To Canada and agencies	
0230	To Others	3,990,713
0297	Other <input type="text" value="Promissory Note Payable"/>	495,000
0298	Other <input type="text"/>	
0299	Subtotal	8,440,132
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	8,440,132

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	3,954,419
1230	Long term bank loans	3,990,713
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Promissory Note Payable"/>	495,000
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	8,440,132

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	2,186,493
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	495,000
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	145,633
1430	Storm water system	804,443
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	200,924
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	4,607,639
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	8,440,132

2018.01001

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Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

2018.01001

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Asmt Code: 1421

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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 2019	1,504,989	241,160						
3220	Year 2020	1,365,785	200,695						
3230	Year 2021	1,311,654	163,545						
3240	Year 2022	1,345,747	126,937						
3250	Year 2023	411,758	100,423						
3260	Years 2024 to 2028	2,500,199	443,173						
3270	Years 2029 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	8,440,132	1,275,933	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2018: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
Town of Cobourg Holdings Inc							
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current	8,353,964					8,353,964
0220	Capital	21,479,839					21,479,839
0297	Other	2,087,268					2,087,268
0298	Other <input type="text"/>						0
0299	Total Assets	31,921,071	0	0	0	0	31,921,071
Liabilities							
0410	Current	3,286,576					3,286,576
0420	Long-term	3,976,351					3,976,351
0497	Other	3,522,774					3,522,774
0498	Other <input type="text" value="Regulatory Deferral Accounts"/>	2,001,974					2,001,974
0499	Total Liabilities	12,787,675	0	0	0	0	12,787,675
9910	Net Equity	19,133,396	0	0	0	0	19,133,396
0610	Municipality's Share	19,133,396					19,133,396
STATEMENT OF OPERATIONS							
0810	Revenues	31,808,036					31,808,036
0820	Expenses	31,215,967					31,215,967
9920	Net Income (Loss)	592,069	0	0	0	0	592,069
1010	Municipality's Share	592,069					592,069
1020	Dividends paid	150,000					150,000

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

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
\$	#
26,905	

Loans

2210	Loans issued in current year (2018)
2220	Outstanding Loans as of 2018

113,786	
190,104	

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

2610	Year: 2019
2620	Year: 2020
2630	Year: 2021
2640	Year: 2022
2650	Year: 2023
2660	Years beyond 2023

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	26.00	1.00	
0210 Fire	18.00	20.00	0.00
0211 Uniform	14.00	20.00	
0212 Civilian	4.00		
0215 Police	39.00	42.00	0.00
0216 Uniform	33.00		
0217 Civilian	6.00	42.00	
0260 Court Security	1.00	26.00	0.00
0261 Uniform			
0262 Civilian	1.00	26.00	
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	20.00	2.00	3.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	36.00	3.00	70.00
0250 Libraries			
0255 Planning	8.00		
0290 Other	16.00	17.00	6.00
0298 Subtotal	164.00	111.00	79.00

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)

Employees of Joint Local Boards

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

0399 TOTAL 164.00 111.00 79.00

2018.01

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2018

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$
11	5,386,692
8	5,217,364

4. Building permit information

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
157	17,452,288
5	17,447,740
41	29,506,558
203	64,406,586

5. Insured value of physical assets

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

1
\$
206,574,500
206,574,500

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018)

1
\$
2,443,833

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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					

2018.01001

FIR2018: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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						
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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

(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%		
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0880				100%		
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0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Description
		1	2	3	4
		#	#	#	LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				
Total Value of Construction Activity		1			
		\$			
1304	Total Value of Construction Activity for 2018 based on permits issued.	64,406,586			
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			
		#			
1306	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)	5			
Reference : provincial standard is 10 working days					
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	8			
Reference : provincial standard is 15 working days					
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional)	15			
Reference : provincial standard is 20 working days					
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		Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		1	2	3	
		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)	36	103	139	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	18	17	35	
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)	19	10	29	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.			0	
1322	Subtotal	73	130	203	
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		Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
		1	2	3	
		#	#	#	
1350	Number of residential units in new detached houses		22	6	
1352	Number of residential units in new semi-detached houses		9		
1354	Number of residential units in new row houses		5		
1356	Number of residential units in new apartments/condo apartments		120	4	
1358	Subtotal	0	156	10	
Land Designated for Agricultural Purposes		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.				
11. Transportation Services		1			
		#			
1710	Roads : Total Paved Lane Km	266			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	266			
		Column 1	Column 2	Column 3	Description
		1	2	3	4
		#	#	#	LIST
1722	Has the entire municipal road system been rated?				Y

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

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	266											
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	109,565											
1755	Transit : Population of Service Area	19,440											
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	2,490											
		<table border="1"> <tr> <td rowspan="2">Number of structures where the condition of primary components is rated as good to very good, requiring only repair</td> <td>Total Number</td> </tr> <tr> <td></td> </tr> <tr> <td>1</td> <td>2</td> </tr> <tr> <td>#</td> <td>#</td> </tr> </table>		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number		1	2	#	#			
Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number												
1	2												
#	#												
	Rating Of Bridges And Culverts												
1765	Bridges	14	14										
1766	Culverts	21	21										
1767	Subtotal	35	35										
		<table border="1"> <tr> <td>Column 1</td> <td>Column 2</td> <td>Column 3</td> <td>Description 4</td> </tr> <tr> <td>#</td> <td>#</td> <td>#</td> <td>LIST</td> </tr> </table>			Column 1	Column 2	Column 3	Description 4	#	#	#	LIST	
Column 1	Column 2	Column 3	Description 4										
#	#	#	LIST										
1768	Have all bridges and culverts in the municipal system been rated?				Y								
1769	Indicate the rating system used and the year the rating was conducted				2014								
	12. Environmental Services	1											
		#											
1810	Wastewater Main Backups : Total number of backed up wastewater mains												
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	102											
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	5,543.486											
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater												
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	84											
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)												
1845	Water Treatment : Total Megalitres of Drinking Water Treated	3,563.890											
1850	Water Main Breaks : Number of water main breaks in a year	18											
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	141											
1860	Solid Waste Collection : Total tonnes collected from all property classes	2,039											
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes	5,968											
1870	Waste Diversion : Total tonnes diverted from all property classes	2,995											
	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)												
2310	Fire Services: Other revenue	12,344											
2320	Paved Roads : Other revenue	61,617											
2330	Solid Waste Disposal : Other revenue												
2340	Waste Diversion : Other Revenue												
2370	Assessment on Exempt Properties (Enter data from returned roll)	188,285,130											

2018.01

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2018

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	1,962,446
0220	Interest (SLC 74 3099 02)	287,576
0299	Subtotal	2,250,022
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	2,250,022

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	2,250,022

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	54,376,581
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	977,365
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	868,598
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)	829,237
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-91,302
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	840,104
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	24,762
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	991,962
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	442,072
2299	Subtotal	4,882,798
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	49,493,783
2620	25% of Net Revenues	12,373,446
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	10,123,424

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01

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Schedule 83

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NOTES

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for the year ended December 31, 2018

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 :**