

# 2019 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: **2019.01001**

## 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
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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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	2020-11-05

Signature of Municipal Treasurer

Signature		Date

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

Municipal Data	Data Source
1	2
(#)	(List)
0040 Households	8,958 Stats Can
0041 Population	19,440 Stats Can
0042 Youth Population	1,090 Stats Can

2019.01

# FIR2019: Cobourg T

# Schedule 10

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 61403

for the year ended December 31, 2019

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) . . . . .	23,819,478
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	172,729
<b>9940</b>	<b>Subtotal</b>	<b>23,992,207</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	67,600
0625	<b>Ontario Cannabis Legalization Implementation Fund (OCLIF)</b> . . . . .	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>67,600</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	1,068,765
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	318,078
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	163,706
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	290,977
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	231,500
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	135,965
<b>0899</b>	<b>Subtotal</b>	<b>2,208,991</b>
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	0
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	988,566
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	<b>18,601,255</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	165,657
1430	Rents, concessions and franchises . . . . .	153,845
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . . Industrial Park Rental Income	4,597,600
<b>1499</b>	<b>Subtotal</b>	<b>4,917,102</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	101,558
1620	Penalties and interest on taxes . . . . .	389,071
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>490,629</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	712,882
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	-97,796
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	1,203,095
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	49,695
1830	Donations . . . . .	72,772
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	697,227
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 . . . . . Net equity increase THCI	315,120
1891	Other . . . . . Misc Income	674,723
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>3,777,718</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
<b>1886</b>	<b>Transient Accommodation Tax</b> . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
<b>9910</b>	<b>TOTAL Revenues</b>	<b>55,044,068</b>

2019.01

**FIR2019: Cobourg T**

**Schedule 10**

Asmt Code: 1421

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 61403

for the year ended December 31, 2019

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	55,044,068
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	49,539,024
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	5,505,044
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	191,558,740
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	191,558,740
2063	<b>Other comprehensive Income (loss)</b> . . . . .	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01) . . . . .	197,063,784

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	19,133,396
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	315,120
6060	PLUS: . . . . .	
6090	Government Business Enterprise Equity, end of year . . . . .	19,448,516

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	231,500
4019	Provincial Gas Tax for Transit capital expenses . . . . .	
4020	Provincial Gas Tax . . . . .	231,500

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	58,049
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	39,386
4033	Roadways - Traffic Operations & Roadside . . . . .	50,154
4040	Transit - Conventional . . . . .	8,661
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 . . . . .	23,237
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> . . . . .	179,487

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2019

	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>	625,551			140,671			
<b>Protection services</b>							
0410 Fire				1,630			
0420 Police	296,376			4,400,132			
0421 Court Security	26,953		648,881				
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>323,329</b>	<b>0</b>	<b>648,881</b>	<b>4,401,762</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved		43,523		40,440	113,850	162,521	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				104,531			
0621 Winter Control - Except sidewalks, Parking Lots				28,726			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional				141,091			
0632 Transit - Disabled & special needs							
0640 Parking				394,929			
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>43,523</b>	<b>0</b>	<b>709,717</b>	<b>113,850</b>	<b>162,521</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				4,658,748	140,000		
0812 Wastewater treatment & disposal				1,022,896	64,228	128,456	
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				4,661,436			
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>10,343,080</b>	<b>204,228</b>	<b>128,456</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		11,760		188,008			
1620 Recreation programs	53,103						
1631 Recreation facilities - Golf Course, Marina, Ski Hill		3,925		666,546			
1634 Recreation facilities - All Other		19,595		1,881,495			
1640 Libraries	27,939		339,685	37,023			
1645 Museums							
1650 Cultural services		25,103		11,968			
1698 Other							
<b>1699 Subtotal</b>	<b>81,042</b>	<b>60,383</b>	<b>339,685</b>	<b>2,785,040</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning		50,000		184,830			
1820 Commercial and industrial	38,843	9,800		36,155			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>38,843</b>	<b>59,800</b>	<b>0</b>	<b>220,985</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>1,068,765</b>	<b>163,706</b>	<b>988,566</b>	<b>18,601,255</b>	<b>318,078</b>	<b>290,977</b>	<b>0</b>

# FIR2019: Cobourg T

Asmt Code: 1421  
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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2019

### 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 . . . . .	Y									
0330	C Commercial . . . . .	N	93.1%	0	500	10.0%	10.0%	500	500	Y	Y
0340	I Industrial . . . . .	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	20190301		2	20190531	20190906
1220	M Multi-Residential . . . . .	2	20190301	20190531	2	20190906	20191101
1230	F Farmland . . . . .	1	20190301		2	20190531	20190906
1240	T Managed Forest . . . . .	1	20190301		2	20190531	20190906
1250	C Commercial . . . . .	2	20190301	20190531	2	20190906	20191101
1260	I Industrial . . . . .	2	20190301	20190531	2	20190906	20191101
1270	P Pipeline . . . . .	2	20190301	20190531	2	20190906	20191101
1298	Other <input type="text"/>						

**FIR2019: Cobourg T**  
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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
 for the year ended December 31, 2019

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,565,443,682	23,950,498	13,640,915	8,402,740	45,994,153

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	CVA Assessment \$	Phase-In Taxable Assessment \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL \$
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Cobourg T													
0010	RT	0 Residential	Full Occupied	1.000000	100%	2,141,950,355	2,079,552,220	0.830590%	0.473060%	0.161000%	1.464650%	17,272,553	9,837,530	3,348,079	30,458,162
0027	RD	0 Residential	Education Only	1.000000	100%	583,000	583,000			0.161000%	0.161000%	0	0	939	939
0050	MT	0 Multi-Residential	Full Occupied	2.000000	100%	90,516,400	87,436,540	1.661180%	0.946110%	0.161000%	2.768290%	1,452,478	827,246	140,773	2,420,497
0110	FT	0 Farmland	Full Occupied	0.250000	100%	2,854,200	2,459,325	0.207650%	0.118260%	0.040250%	0.366160%	5,107	2,908	990	9,005
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	303,900	294,600	0.207650%	0.118260%	0.040250%	0.366160%	612	348	119	1,079
0210	CT	0 Commercial	Full Occupied	1.515200	100%	218,020,640	213,882,620	1.258510%	0.716780%	1.290000%	3.265290%	2,691,734	1,533,068	2,759,086	6,983,888
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.515200	100%	2,363,000	2,363,000	1.258510%	0.716780%	1.290000%	3.265290%	29,739	16,938	30,483	77,160
0240	CU	0 Commercial	Excess Land	1.515200	70%	2,199,900	2,092,762	0.880960%	0.501740%	1.096500%	2.479200%	18,436	10,500	22,947	51,883
0270	CX	0 Commercial	Vacant Land	1.515200	70%	7,177,500	7,041,050	0.880960%	0.501740%	1.096500%	2.479200%	62,029	35,328	77,205	174,562
0310	GT	0 Parking Lot	Full Occupied	1.515200	100%	561,500	536,813	1.258510%	0.716780%	1.290000%	3.265290%	6,756	3,848	6,925	17,529
0320	DT	0 Office Building	Full Occupied	1.515200	100%	1,032,200	1,010,935	1.258510%	0.716780%	1.290000%	3.265290%	12,723	7,246	13,041	33,010
0340	ST	0 Shopping Centre	Full Occupied	1.515200	100%	59,634,400	57,309,106	1.258510%	0.716780%	1.290000%	3.265290%	721,241	410,780	739,287	1,871,308
0510	IT	0 Industrial	Full Occupied	2.330000	100%	14,301,900	14,041,881	1.935270%	1.102220%	1.290000%	4.327490%	271,748	154,772	181,140	607,660
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.330000	100%	306,900	290,575	1.935270%	1.102220%	1.290000%	4.327490%	5,623	3,203	3,748	12,574
0540	IU	0 Industrial	Excess Land	2.330000	65%	1,230,000	1,135,625	1.257930%	0.716440%	1.064250%	3.038620%	14,285	8,136	12,086	34,507
0570	IX	0 Industrial	Vacant Land	2.330000	65%	2,947,800	2,615,450	1.257930%	0.716440%	1.064250%	3.038620%	32,901	18,738	27,835	79,474
0610	LT	0 Large Industrial	Full Occupied	2.330000	100%	30,070,000	30,001,993	1.935270%	1.102220%	1.290000%	4.327490%	580,620	330,688	387,026	1,298,334
0620	LU	0 Large Industrial	Excess Land	2.330000	65%	139,500	138,050	1.257930%	0.716440%	1.064250%	3.038620%	1,737	989	1,469	4,195
0710	PT	0 Pipeline	Full Occupied	1.198100	100%	5,752,000	5,641,677	0.995130%	0.566770%	1.129710%	2.691610%	56,142	31,975	63,735	151,852
2440	XT	0 Commercial, NConstr.	Full Occupied	1.515200	100%	44,471,700	43,407,886	1.258510%	0.716780%	1.030000%	3.005290%	546,293	311,139	447,101	1,304,533
2445	XU	0 Commercial, NConstr.	Excess Land	1.515200	70%	809,606	802,840	0.880960%	0.501740%	0.875500%	2.258200%	7,073	4,028	7,029	18,130
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.515200	100%	12,935,563	12,674,903	1.258510%	0.716780%	1.030000%	3.005290%	159,515	90,851	130,552	380,918
2840	ZU	0 Shopp. Centre, NConstr.	Excess Land	1.515200	70%	130,831	130,831	0.880960%	0.501740%	0.875500%	2.258200%	1,153	656	1,145	2,954
9201			Subtotal			2,640,292,795	2,565,443,682					23,950,498	13,640,915	8,402,740	45,994,153





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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

	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) . . . . .	313,165	172,046	91,052	576,263
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	24,263,663	13,812,961	8,493,792	46,570,416
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .	500	-476		24
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 . . . . .	182,376			182,376
8097 Other <input type="text"/>				0
9890 <b>Subtotal</b>	182,876	-476	0	182,400
<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>	24,446,539	13,812,485	8,493,792	46,752,816







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# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2019

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12	UT 13	14	15
		\$	\$	\$	\$
<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>	96,758	55,108	67,958	219,824
<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 style="width: 100px;" type="text" value="County"/>	64,206	36,568		100,774
9890	<b>Subtotal</b>	64,206	36,568	0	100,774
<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) . . . . .	11,765	3,310		15,075
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	11,765	3,310	0	15,075
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	172,729	94,986	67,958	335,673

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2019

### 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		
							68.537%	1.182%	29.322%	0.959%	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	2,142,533,355	2,142,533,355	2,080,135,220	2,080,135,220	30,459,101	17,272,553	9,837,530	3,349,018	3,022,264	5,231	316,046	5,477	
0050 Multi-residential	90,516,400	181,032,800	87,436,540	174,873,080	2,420,497	1,452,478	827,246	140,773	132,098	106	8,312	257	
0110 Farmland	2,854,200	713,550	2,459,325	614,831	9,005	5,107	2,908	990					
0140 Managed Forests	303,900	75,975	294,600	73,650	1,079	612	348	119	80		39		
<b>9110 Subtotal</b>	<b>2,236,207,855</b>	<b>2,324,355,680</b>	<b>2,170,325,685</b>	<b>2,255,696,781</b>	<b>32,889,682</b>	<b>18,730,750</b>	<b>10,668,032</b>	<b>3,490,900</b>	<b>3,155,432</b>	<b>5,337</b>	<b>324,397</b>	<b>5,734</b>	<b>0</b>
0210 Commercial	229,761,040	343,871,337	225,379,432	337,343,050	7,287,493	2,801,938	1,595,834	2,889,721	1,980,528	34,157	847,324	27,712	0
0215 Commercial New Construction	45,281,306	68,242,220	44,210,726	66,623,153	1,322,663	553,366	315,167	454,130	311,247	5,368	133,160	4,355	0
0310 Parking Lot	561,500	850,785	536,813	813,379	17,529	6,756	3,848	6,925	4,746	82	2,031	66	0
0320 Office Building	1,032,200	1,563,989	1,010,935	1,531,769	33,010	12,723	7,246	13,041	8,938	154	3,824	125	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	59,634,400	90,358,043	57,309,106	86,834,757	1,871,308	721,241	410,780	739,287	506,685	8,738	216,774	7,090	0
0345 Shopping Centre New Construct	13,066,394	19,738,730	12,805,734	19,343,778	383,872	160,868	91,507	131,697	90,261	1,557	38,616	1,263	0
<b>9120 Subtotal</b>	<b>349,336,840</b>	<b>524,625,104</b>	<b>341,252,746</b>	<b>512,489,886</b>	<b>10,915,875</b>	<b>4,256,692</b>	<b>2,424,382</b>	<b>4,234,801</b>	<b>2,902,406</b>	<b>50,055</b>	<b>1,241,728</b>	<b>40,612</b>	<b>0</b>
0510 Industrial	18,786,600	40,365,782	18,083,531	39,075,626	734,215	324,557	184,849	224,809	154,077	2,657	65,918	2,156	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	30,209,500	70,274,373	30,140,043	70,113,720	1,302,529	582,357	331,677	388,495	266,263	4,592	113,915	3,726	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>48,996,100</b>	<b>110,640,155</b>	<b>48,223,574</b>	<b>109,189,346</b>	<b>2,036,744</b>	<b>906,914</b>	<b>516,526</b>	<b>613,304</b>	<b>420,340</b>	<b>7,249</b>	<b>179,833</b>	<b>5,882</b>	<b>0</b>
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,752,000	6,891,471	5,641,677	6,759,293	151,852	56,142	31,975	63,735	43,682	753	18,688	611	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0			0					
9170 Supplementary Taxes					576,263	313,165	172,046	91,052	62,405	1,076	26,698	873	
<b>9180 Total Levied by Rate</b>					<b>46,570,416</b>	<b>24,263,663</b>	<b>13,812,961</b>	<b>8,493,792</b>	<b>6,584,265</b>	<b>64,471</b>	<b>1,791,345</b>	<b>53,712</b>	<b>0</b>
9190 Amts Added to Tax Bill					182,400	182,876	-476	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>2,640,292,795</b>	<b>2,966,512,410</b>	<b>2,565,443,682</b>	<b>2,884,135,306</b>	<b>46,752,816</b>	<b>24,446,539</b>	<b>13,812,485</b>	<b>8,493,792</b>	<b>6,584,265</b>	<b>64,471</b>	<b>1,791,345</b>	<b>53,712</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	40,000	40,000	521	332	189	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>40,000</b>	<b>40,000</b>	<b>521</b>	<b>332</b>	<b>189</b>	<b>0</b>	
1210 Commercial	7,797,900	11,815,378	7,661,948	11,609,384	219,303	96,426	54,919	67,958	
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 Construct	0	0	0	0	0	0	0	0	
<b>9220 Subtotal</b>	<b>7,797,900</b>	<b>11,815,378</b>	<b>7,661,948</b>	<b>11,609,384</b>	<b>219,303</b>	<b>96,426</b>	<b>54,919</b>	<b>67,958</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>	
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	
<b>9280 Total Levied by Rate</b>					<b>219,824</b>	<b>96,758</b>	<b>55,108</b>	<b>67,958</b>	
9290 Amts Added to PILS					100,774	64,206	36,568	0	
9292 Other PIL Amounts					15,075	11,765	3,310	0	
<b>9299 TOTAL before Adj.</b>	<b>7,841,400</b>	<b>11,858,878</b>	<b>7,701,948</b>	<b>11,649,384</b>	<b>335,673</b>	<b>172,729</b>	<b>94,986</b>	<b>67,958</b>	

Part 3 contains Distribution of PILS by School Boards

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2019

#### 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	12,314	7,014	12,623	31,951		31,951	12,314	7,014	12,623	8,652	149	3,701	121	
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	11,765	3,310	0	15,075		15,075	11,765	3,310						
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	80,517	45,858	55,335	181,710		181,710	80,517	45,858	55,335	37,925	654	16,225	531	
<b>Ontario Enterprises</b>														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	3,927	2,236		6,163		6,163	3,927	2,236						
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>	64,206	36,568	0	100,774		100,774	64,206	36,568						
<b>9599 TOTAL</b>	<b>172,729</b>	<b>94,986</b>	<b>67,958</b>	<b>335,673</b>	<b>0</b>	<b>335,673</b>	<b>172,729</b>	<b>94,986</b>	<b>67,958</b>	<b>46,577</b>	<b>803</b>	<b>19,926</b>	<b>652</b>	<b>0</b>

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

for the year ended December 31, 2019

	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	263,770		86,023			390,401				740,194			52,925	793,119
0250	Corporate Management	345,995		4,867		208,604		309,635			869,101			40,003	909,104
0260	Program Support	1,845,463		408,309		547,254					2,801,026			-2,801,026	0
<b>0299</b>	<b>Subtotal</b>	<b>2,455,228</b>	<b>0</b>	<b>499,199</b>	<b>755,858</b>	<b>390,401</b>	<b>0</b>	<b>309,635</b>	<b>4,410,321</b>	<b>0</b>	<b>-2,708,098</b>	<b>1,702,223</b>			
<b>Protection services</b>															
0410	Fire	2,732,350		196,701	22,235			217,659			3,168,945			211,023	3,379,968
0420	Police	7,413,587		1,082,543	703,207	10,922		330,123			9,540,382			658,551	10,198,933
0421	Court Security	1,729,708		23,093							1,752,801			125,329	1,878,130
0422	Prisoner Transportation										0				0
0430	Conservation authority						248,903				248,903				0
0440	Protective inspection and control	270,170		22,818	119,512						412,500			29,495	441,995
0445	Building permit and inspection services										0				0
0450	Emergency measures	173,193		20,202	13,197			5,828			212,420			14,772	227,192
0460	Provincial Offences Act (POA)										0				0
0498	Other										0				0
<b>0499</b>	<b>Subtotal</b>	<b>12,319,008</b>	<b>0</b>	<b>1,345,357</b>	<b>858,151</b>	<b>10,922</b>	<b>248,903</b>	<b>553,610</b>	<b>15,335,951</b>	<b>0</b>	<b>1,056,967</b>	<b>16,392,918</b>			
<b>Transportation services</b>															
0611	Roads - Paved	138,139	47,772	68,416	108,849			945,708			1,308,884			25,968	1,334,852
0612	Roads - Unpaved										0				0
0613	Roads - Bridges and Culverts	1,434						61,025			62,459			103	62,562
0614	Roads - Traffic Operations & Roadside	1,483,400		390,192	470,270						2,343,862			167,591	2,511,453
0621	Winter Control - Except sidewalks, Parking Lots	295,173		278,235	42,765						616,173			44,058	660,231
0622	Winter Control - Sidewalks, Parking Lots Only							124,074			124,074				124,074
0631	Transit - Conventional	15,561		28,695	895,911			164,929			1,105,096			67,224	1,172,320
0632	Transit - Disabled & special needs										0				0
0640	Parking	100,395		29,362	88,630	61,174		163,995			443,556			19,989	463,545
0650	Street lighting		26,730	205,848							232,578			16,630	249,208
0660	Air transportation										0				0
0698	Other										0				0
<b>0699</b>	<b>Subtotal</b>	<b>2,034,102</b>	<b>74,502</b>	<b>1,000,748</b>	<b>1,606,425</b>	<b>61,174</b>	<b>0</b>	<b>1,459,731</b>	<b>6,236,682</b>	<b>0</b>	<b>341,563</b>	<b>6,578,245</b>			
<b>Environmental services</b>															
0811	Wastewater collection/conveyance	137,972	4,842	331,401	68,001	8,393		247,812			798,421			39,370	837,791
0812	Wastewater treatment & disposal	1,406,046		1,157,349	348,554	164,767		1,048,782			4,125,498			219,991	4,345,489
0821	Urban storm sewer system			19,556				382,138			401,694			1,398	403,092
0822	Rural storm sewer system										0				0
0831	Water treatment							1,213,484			1,213,484			199,977	1,413,461
0832	Water distribution/transmission				2,796,799						2,796,799				2,796,799
0840	Solid waste collection		21,679								21,679			1,550	23,229
0850	Solid waste disposal	9,799		1,298	2,596						13,693			979	14,672
0860	Waste diversion										0				0
0898	Other										0				0
<b>0899</b>	<b>Subtotal</b>	<b>1,553,817</b>	<b>26,521</b>	<b>1,509,604</b>	<b>3,215,950</b>	<b>173,160</b>	<b>0</b>	<b>2,892,216</b>	<b>9,371,268</b>	<b>0</b>	<b>463,265</b>	<b>9,834,533</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>0</b>			
<b>Social and family services</b>															
1210	General assistance						116,182	2,743			118,925			8,307	127,232
1220	Assistance to aged persons										0				0
1230	Child care										0				0
1298	Other										0				0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,182</b>	<b>2,743</b>	<b>118,925</b>	<b>0</b>	<b>8,307</b>	<b>127,232</b>			

**FIR2019: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2019

	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
<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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>											
1610 Parks	1,576,059	134,995	460,516	185,387	19,680			2,376,637		169,934	2,546,571
1620 Recreation programs			87,137	230,385			1,487,933	1,805,455		22,703	1,828,158
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	244,766		284,840	46,191	2,763			578,560		41,368	619,928
1634 Rec. Fac. - All Other	1,625,965		1,537,217	113,407		270,995		3,547,584		253,659	3,801,243
1640 Libraries	1,019,550		206,740	91,230		9,000	103,391	1,429,911		94,849	1,524,760
1645 Museums								0			0
1650 Cultural services	273,166		184,161	20,935				478,262		34,197	512,459
1698 Other								0			0
<b>1699 Subtotal</b>	<b>4,739,506</b>	<b>134,995</b>	<b>2,760,611</b>	<b>687,535</b>	<b>22,443</b>	<b>279,995</b>	<b>1,591,324</b>	<b>10,216,409</b>	<b>0</b>	<b>616,710</b>	<b>10,833,119</b>
<b>Planning and development</b>											
1810 Planning and zoning	448,490		22,337	9,834			5,947	486,608		34,366	520,974
1820 Commercial and Industrial	403,956		375,732	183,006			23,327	986,021		68,634	1,054,655
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other				1,651,501			725,338	2,376,839		118,086	2,494,925
<b>1899 Subtotal</b>	<b>852,446</b>	<b>0</b>	<b>398,069</b>	<b>1,844,341</b>	<b>0</b>	<b>0</b>	<b>754,612</b>	<b>3,849,468</b>	<b>0</b>	<b>221,286</b>	<b>4,070,754</b>
1910 Other								0			0
<b>9910 TOTAL</b>	<b>23,954,107</b>	<b>236,016</b>	<b>7,513,598</b>	<b>8,968,260</b>	<b>658,100</b>	<b>645,080</b>	<b>7,563,871</b>	<b>49,539,024</b>	<b>0</b>	<b>0</b>	<b>49,539,024</b>

2019.01

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2019

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	18,661,583
5020	Employee benefits . . . . .	5,292,524
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	23,954,107
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	23,954,107
<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 . . . . .	262,963
<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"/> . . . . .	
Tourism		
5991	Specify <input type="text"/> . . . . .	
5992	Specify <input type="text"/> . . . . .	
5993	Specify <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 . . . . .	



# FIR2019: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2019

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2019 Opening Net Book Value	COST				2019 Closing Cost Balance	Lo ng Ter m	AMORTIZATION				2019 Closing Net Book Value
		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs			2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	
	1	2	3	4	5	6	8	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
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	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	0	0			0		0			0	0
1620	Recreation programs	40,297,699	54,367,879	694,579	70,216	54,992,242		13,999,021	1,493,559	68,198	15,424,382	39,567,860
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0		0			0	0
1634	Rec. Fac. - All Other	0	0			0		0			0	0
1640	Libraries	341,234	927,538	65,334	191,980	800,892		586,304	103,391	191,980	497,715	303,177
1645	Museums	0	0			0		0			0	0
1650	Cultural services	0	0			0		0			0	0
1698	Other	0	0			0		0			0	0
1699	<b>Subtotal</b>	40,638,933	55,295,417	759,913	262,196	55,793,134	0	14,585,325	1,596,950	260,178	15,922,097	39,871,037
<b>Planning and development</b>												
1810	Planning and zoning	1,436,005	1,462,941			1,462,941		26,936	5,947		32,883	1,430,058
1820	Commercial and Industrial	1,292,162	1,304,335			1,304,335		12,173	26,070		38,243	1,266,092
1830	Residential development	0	0			0		0			0	0
1840	Agriculture and reforestation	0	0			0		0			0	0
1850	Tile drainage/shoreline assistance	0	0			0		0			0	0
1898	Other Industrial Park	17,347,710	27,766,672	662,590		28,429,262		10,418,962	725,338		11,144,300	17,284,962
1899	<b>Subtotal</b>	20,075,877	30,533,948	662,590	0	31,196,538	0	10,458,071	757,355	0	11,215,426	19,981,112
1910	Other	0	0			0		0			0	0
9910	<b>Total Tangible Capital Assets</b>	181,220,141	293,283,433	13,281,861	2,692,403	303,872,891	###	112,063,292	7,563,871	2,505,153	117,122,010	186,750,881

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# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2019

## SEGMENTED BY ASSET CLASS

		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	15,347,882	15,347,882
2010	Land Improvements . . . . .	6,852,933	6,674,285
2020	Buildings . . . . .	53,517,067	53,004,693
2030	Machinery & Equipment . . . . .	8,034,046	7,682,859
2040	Vehicles . . . . .	6,254,156	6,070,990
2097	Other <input type="text" value="books &amp; periodicals"/> . . . . .	278,981	243,247
2098	Other <input type="text"/> . . . . .	0	
<b>2099</b>	<b>Total General Capital Assets</b>	<b>90,285,065</b>	<b>89,023,956</b>
		2019 Opening Net Book Value (NBV) 1 \$	2019 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 . . . . .	90,935,076	97,726,925
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>90,935,076</b>	<b>97,726,925</b>
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>181,220,141</b>	<b>186,750,881</b>
<b>2405</b>	<b>Construction-in-progress</b>	<b>11,143,148</b>	<b>6,226,767</b>
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>192,363,289</b>	<b>192,977,648</b>

**FIR2019: Cobourg T**

**Schedule 51**

Asmt Code: 1421

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

MAH Code: 61403

for the year ended December 31, 2019

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	482,012	165,163	581,873	65,302
	<b>Protection services</b>				
0410	Fire	0	204,617	204,617	0
0420	Police	39,595	242,164	62,209	219,550
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
<b>0499</b>	<b>Subtotal</b>	<b>39,595</b>	<b>446,781</b>	<b>266,826</b>	<b>219,550</b>
	<b>Transportation services</b>				
0611	Roads - Paved	1,728,515	2,788,946	1,926,045	2,591,416
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
<b>0699</b>	<b>Subtotal</b>	<b>1,728,515</b>	<b>2,788,946</b>	<b>1,926,045</b>	<b>2,591,416</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	6,718,902	1,294,159	7,165,189	847,872
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	2,131,996	200,360		2,332,356
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
<b>0899</b>	<b>Subtotal</b>	<b>8,850,898</b>	<b>1,494,519</b>	<b>7,165,189</b>	<b>3,180,228</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>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	42,128	338,808	210,665	170,271
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>42,128</b>	<b>338,808</b>	<b>210,665</b>	<b>170,271</b>
	<b>Planning and development</b>				
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
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>11,143,148</b>	<b>5,234,217</b>	<b>10,150,598</b>	<b>6,226,767</b>

**FIR2019: Cobourg T**

Asmt Code: 1421  
MAH Code: 61403

**Schedule 53**

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
for the year ended December 31, 2019

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	5,505,044
1020	Acquisition of tangible capital assets . . . . .	-12,584,633
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	7,563,871
1031	Contributed (Donated) tangible capital assets . . . . .	-697,227
1032	Change in construction-in-progress . . . . .	4,916,381
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	97,796
1050	Proceeds on sale of tangible capital assets . . . . .	89,454
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input style="width: 200px;" type="text" value="disposal of other assets"/> . . . . .	-16,153
1071	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>-630,511</b>
1210	Change in supplies inventories . . . . .	
1220	Change in prepaid expenses . . . . .	
1230	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>0</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	4,874,533
1420	Net financial assets (net debt), beginning of year . . . . .	-2,008,209
1421	<b>Other comprehensive income (loss)</b> . . . . .	
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>2,866,324</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 style="width: 200px;" type="text"/> . . . . .	
0298	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	154,000
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	3,967,041
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	832,373
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input style="width: 200px;" type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc. . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input style="width: 200px;" type="text"/> . . . . .	
0496	Other <input style="width: 200px;" type="text"/> . . . . .	
0497	Other <input style="width: 200px;" type="text"/> . . . . .	
0498	Other <input style="width: 200px;" type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>4,953,414</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	247,455
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	318,078
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	179,487
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>745,020</b>
<b>0499</b>	<b>Subtotal</b>	<b>5,698,434</b>
0610	Contributed (Donated) tangible capital assets . . . . .	697,227
<b>9920</b>	<b>Total Capital Financing</b>	<b>6,395,661</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	<b>-1,969,818</b>

2019.01

# FIR2019: Cobourg T

# Schedule 54

Asmt Code: 1421

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2019

\* 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

		2019 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>	0
<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>	0
<b>2099</b>	<b>Cash provided by operating transactions</b>	0
<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>	0
<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>	0
<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>	0
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	0

		2019 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>	0

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

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

## Schedule 54

for the year ended December 31, 2019

\* 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

		2019 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	5,505,044
2020	Non-cash items including amortization	7,661,667
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	299,599
2030	Prepaid expenses	
2040	Change in deferred revenue	1,715,349
2096	Other <input type="text" value="changes in grant receivable"/>	204,408
2097	Other <input type="text" value="change in other receivables"/>	639,035
2098	Other <input type="text" value="change in AP/accrued liabilities"/>	202,000
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>16,227,102</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets	89,454
0620	Cash used to acquire tangible capital assets	-13,281,860
0630	Change in construction-in-progress	4,916,381
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-8,276,025</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-1,735,702
0898	Other <input type="text" value="decrease Town of Cobourg Holdings"/>	-315,120
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>-2,050,822</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-1,504,989
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>-1,504,989</b>
1210	Increase in cash and cash equivalents	4,395,266
1220	Cash and cash equivalents, beginning of year	1,824,854
<b>9920</b>	Cash and cash equivalents, end of year	<b>6,220,120</b>

		2019 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash	6,220,120
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>6,220,120</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted	6,220,120
1502	Restricted	
1503	Unallocated	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>6,220,120</b>

2019.01

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2019

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	11,513,233	0	8,454,283
0310 Allocation of Surplus		0	5,969,908
0315 Allocation of Surplus : for operating			5,934,908
0320 Allocation of Surplus : for capital			35,000
<b>Development Charges Act</b>			
0610 Non-discounted services	1,047,171		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>1,047,171</b>		
0810 Lot levies			
0820 Subdivider contributions	41,530		
0830 Recreational land (the Planning Act)	12,318		
0841 Investment Income	259,081		12,700
0860 Gasoline Tax - Province	254,475		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	6,000		
0862 Gasoline Tax - Federal	1,190,570		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other OCIF	636,739		
0896 Other Cannabis	22,430		
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>3,470,314</b>	<b>0</b>	<b>5,982,608</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset	189,694		3,777,347
1015 For current operations	189,763		1,290,890
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	832,373		
1026 Development Charges earned to operations (SLC 61 0299 07)	370,722		
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)	231,500		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	135,965		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	1,950,017	0	5,068,237
<b>2099 Balance, end of year</b>	<b>13,033,530</b>	<b>0</b>	<b>9,368,654</b>



**FIR2019: Cobourg T**

Asmt Code: 1421

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**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2019

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	-53,779	23,122	890		24,012					0	-29,767
0210	Fire Protection . . . . .	621,363	28,955	12,559		41,514	15,722				15,722	647,155
0215	Police Protection . . . . .	452,825	31,846	8,719		40,565					0	493,390
0220	Roads and Structures . . . . .	5,808,745	516,479	111,488		627,967		712,373			712,373	5,724,339
0225	Transit . . . . .	261,493		4,954		4,954					0	266,447
0230	Wastewater . . . . .	2,632,501	35,903	50,252		86,155					0	2,718,656
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 . . . . .	225,810	89,495	4,444		93,939	276,000				276,000	43,749
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	-90,725	58,878	1,092		59,970	79,000				79,000	-109,755
0280	Recreation . . . . .	-1,683,604	262,493	2,268		264,761		120,000			120,000	-1,538,843
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>8,174,629</b>	<b>1,047,171</b>	<b>196,666</b>	<b>0</b>	<b>1,243,837</b>	<b>370,722</b>	<b>832,373</b>	<b>0</b>	<b>0</b>	<b>1,203,095</b>	<b>8,215,371</b>



2019.01001

**FIR2019: Cobourg T**

Asmt Code: 1421

MAH Code: 61403

**Schedule 62**

**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2019

2019.01

**FIR2019: Cobourg T**

**Schedule 70**

Asmt Code: 1421

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 61403

for the year ended December 31, 2019

Financial Assets		1
		\$
0299	Cash and cash equivalents	6,220,120
<b>Accounts receivable</b>		
0410	Canada	50,000
0420	Ontario	213,096
0430	Upper-tier	162,220
0440	Other municipalities	
0450	School boards	
0490	Other receivables	3,502,377
0499	<b>Subtotal</b>	<b>3,927,693</b>
<b>Taxes receivable</b>		
0610	Current year's levies	78,142
0620	Previous year's levies	555,408
0630	Prior year's levies	1,814,244
0640	Penalties and interest	573,233
0690	LESS: Allowance for uncollectables	417,863
0699	<b>Subtotal</b>	<b>2,603,164</b>
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	19,448,516
0828	Other	4,958,681
0829	<b>Subtotal</b>	<b>24,407,197</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	
0845	<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	472,571
0831	Land held for resale	
0835	Notes receivable	156,585
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	<b>629,156</b>
9930	<b>TOTAL Financial Assets</b>	<b>37,787,330</b>
8010	* Market value of Investments included in Line 0829	4,958,681

2019.01

**FIR2019: Cobourg T****Schedule 70**

Asmt Code: 1421

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 61403

for the year ended December 31, 2019

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	252,465
2220	Ontario	47,957
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	9,929,707
2290	Other	
2299	<b>Subtotal</b>	10,230,129
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	13,033,530
2490	Other	656,748
2499	<b>Subtotal</b>	13,690,278
<b>Long term liabilities</b>		
2610	Debt issued	6,485,143
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	450,000
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	6,935,143
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	
<b>Post employment benefits</b>		
2810	Accumulated sick leave	2,733,608
2820	Accrued vacation pay	1,331,848
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	<b>Subtotal post employment benefits</b>	4,065,456
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	34,921,006
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	2,866,324
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	192,977,648
6250	Inventories of Supplies	151,729
6260	Prepaid Expenses	1,068,083
6299	<b>Total Non-Financial Assets</b>	194,197,460
9970	<b>Total Accumulated Surplus/(Deficit)</b>	197,063,784
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	192,977,646
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,368,654
6430	General Surplus/ (Deficit)	-2,762,593
6431	Unexpended capital financing	-13,067,007
<b>Local boards</b>		
5030	Transit operations	
5035	Water operations	667,004
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	-54,416
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	154,731
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	767,319
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	19,448,516
6601	Unfunded Employee Benefits	-2,733,608
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	-6,935,143
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-9,668,751
9971	<b>Total Accumulated Surplus/(Deficit)</b>	197,063,784

2019.01001

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2019

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	2,824,960
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	46,752,816
0225	PLUS: Current Year Penalties and Interest . . . . .	388,241
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	47,056,267
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	851,754
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Adjustment"/> . . . . .	545,168
0290	Taxes receivable, end of year . . . . .	2,603,164

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	45,566,753
0620	Previous year's tax . . . . .	1,125,030
0630	Penalties and interest . . . . .	350,711
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text" value="other"/> . . . . .	13,773
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>47,056,267</b>

2019.01001

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2019

		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) . . . . .	55,229	952	23,628	773	80,582	487,145	73,318	641,045	
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) . . . . .	27,704	478	11,853	388	40,423	39,399	22,514	102,336	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .					0	26,660		26,660	
2890	Other <input type="text" value="Fleming"/>					0	27,924	7,856	35,780	
2891	Other <input type="text" value="Allowance"/>					0	45,933		45,933	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	<b>Tax adjustments before allowances</b>	82,933	1,430	35,481	1,161	0	121,005	627,061	103,688	
									851,754	
<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	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	
<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .					0			0	
7010	Entitlement of School Boards . . . . .	6,547,909	63,844	1,775,790	53,203	0	8,440,745			

2019.01

# FIR2019: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2019

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	3,630,812
0220	To Canada and agencies	
0230	To Others	2,854,331
0297	Other <input type="text" value="Promissory note"/>	450,000
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>6,935,143</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>6,935,143</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	3,630,812
1230	Long term bank loans	2,854,331
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="promissory note"/>	450,000
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>6,935,143</b>

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

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	1,660,053
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	450,000
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	652,776
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	87,576
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	4,084,738
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	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>6,935,143</b>

2019.01001

# FIR2019: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

#### 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>

2019.01

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

#### 8. Contingent liabilities

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

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

#### 10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations

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

Principal 1 \$	Interest 2 \$	Total 3 \$
1,504,989	236,018	
1,504,989	236,018	

Line 3099 includes:

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


#### Analysis of Lease Purchase Agreements (Tangible Capital Leases)

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

		0
--	--	---

#### 11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

2019.01001

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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

### 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 2020 . . . . .	1,365,785	200,695						
3220	Year 2021 . . . . .	1,311,654	163,545						
3230	Year 2022 . . . . .	1,345,747	126,937						
3240	Year 2023 . . . . .	411,758	100,423						
3250	Year 2024 . . . . .	248,010	87,606						
3260	Years 2025 to 2029 . . . . .	2,252,189	355,568						
3270	Years 2030 onwards . . . . .								
3280	Int. to be earned on sink. funds .								
<b>3299</b>	<b>TOTAL</b>	<b>6,935,143</b>	<b>1,034,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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.

**FIR2019: Cobourg T**

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**Schedule 76**  
**GOVERNMENT BUSINESS ENTERPRISES**  
for the year ended December 31, 2019

GOVERNMENT BUSINESS ENTERPRISES		Please Specify GBE				Please Specify GBE				Please Specify GBE				Please Specify GBE				Total 20 \$			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		17	18	19
STATEMENT OF FINANCIAL POSITION		Town of Cobourg Holidays Inc.																			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Assets</b>																					
0210	Current	8,870,586																			
0220	Capital	21,807,761																			
0297	Other	2,800,218																			
0298	Other																				
0299	<b>Total Assets</b>	33,478,565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Liabilities</b>																					
0410	Current	5,016,442																			
0420	Long-term	3,148,400																			
0497	Other	3,702,261																			
0498	Other	2,162,886																			
0499	Regulatory Deferral Accounts																				
0499	<b>Total Liabilities</b>	14,029,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9910	<b>Net Equity</b>	19,448,516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Municipality's Share	19,448,516																			
<b>STATEMENT OF OPERATIONS</b>																					
0610	Revenues	35,117,199																			
0620	Expenses	34,652,079																			
9920	<b>Net Income (Loss)</b>	465,120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1010	Municipality's Share	465,120																			
1020	Dividends paid	150,000																			

2019.01001

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## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2019

#### 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 #
54,008	

##### Loans

2210	Loans issued in current year (2019) . . . . .
2220	Outstanding Loans as of 2019 . . . . .

0	
147,882	

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

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


##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2019

2610	Year: 2020 . . . . .
2620	Year: 2021 . . . . .
2630	Year: 2022 . . . . .
2640	Year: 2023 . . . . .
2650	Year: 2024 . . . . .
2660	Years beyond 2024 . . . . .


**FIR2019: Cobourg T**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2019

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	27.00	1.00	
0210 Fire . . . . .	18.00	22.00	0.00
0211 Uniform . . . . .	14.00	22.00	
0212 Civilian . . . . .	4.00		
0215 Police . . . . .	40.00	38.00	0.00
0216 Uniform . . . . .	32.00		
0217 Civilian . . . . .	8.00	38.00	
0260 Court Security . . . . .	1.00	24.00	0.00
0261 Uniform . . . . .			
0262 Civilian . . . . .	1.00	24.00	
0263 Prisoner Transportation . . . . .	0.00	0.00	0.00
0264 Uniform . . . . .			
0265 Civilian . . . . .			
0220 Transit . . . . .			
0225 Public Works . . . . .	20.00		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	5.00	71.00
0250 Libraries . . . . .			
0255 Planning . . . . .	8.00		
0290 Other . . . . .	16.00	17.00	6.00
<b>0298 Subtotal</b>	<b>166.00</b>	<b>107.00</b>	<b>80.00</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>166.00</b>	<b>107.00</b>	<b>80.00</b>

**FIR2019: Cobourg T**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2019

**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 \$
12	1,957,401
7	1,641,360

**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 \$
159	15,290,650
10	7,664,780
50	9,218,091
219	32,173,521

**5. Insured value of physical assets**

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

1 \$
214,519,800
214,519,800

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

1510 Losses due to structural fires, averaged over 3 yrs (2017 - 2019) . . . . .

1 \$
2,316,833

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2019

### 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					

2019.01001

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2019

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						

# FIR2019: Cobourg T

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2019

(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	Downtown Business Improvement Area	Business Improvement Area	1805	100%		
0852	Library Board	Library Board	1604	100%		
0853	Town of Cobourg Waterworks	Water Board	0802	100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		



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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2019

1730	Roads : Total UnPaved Lane Km . . . . .	0
1740	Winter Control : Total Lane Km maintained in winter . . . . .	247
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .	112,226
1755	Transit : Population of Service Area . . . . .	19,031
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
#	#
14	14
21	21
<b>Subtotal</b>	<b>35</b>

### Rating Of Bridges And Culverts

1765	Bridges . . . . .	14	14
1766	Culverts . . . . .	21	21
1767	<b>Subtotal</b>	<b>35</b>	<b>35</b>

Column 1	Column 2	Column 3	Description
#	#	#	LIST
			Y
			Bridge and culverts with a span greater

1768 Have all bridges and culverts in the municipal system been rated? . . . . .

1769 Indicate the rating system used and the year the rating was conducted. . . . .

### 12. Environmental Services

		1
	#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .	99
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .	5,145,910
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) . . . . .	87
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 . . . . .	3,153,630
1850	Water Main Breaks : Number of water main breaks in a year . . . . .	11
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .	141
1860	Solid Waste Collection : Total tonnes collected from all property classes . . . . .	2,020
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes . . . . .	5,487
1870	Waste Diversion : Total tonnes diverted from all property classes . . . . .	2,864

### 13. Recreation Services

		1
	#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties) . . . . .	13
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned) . . . . .	18,396
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned) . . . . .	120

### 14. Other Revenue (Used for the calculation of Operating Cost)

		1
	\$	
2310	Fire Services: Other revenue . . . . .	4,558
2320	Paved Roads : Other revenue . . . . .	65,031
2330	Solid Waste Disposal : Other revenue . . . . .	
2340	Waste Diversion : Other Revenue . . . . .	
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	190,320,648

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## Schedule 81 ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2019

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2021

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) . . . . .	1,504,989
0220	Interest (SLC 74 3099 02) . . . . .	236,018
0299	<b>Subtotal</b>	<b>1,741,007</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>1,741,007</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>
9920	<b>Net Debt Charges</b>	<b>1,741,007</b>

		1
		\$
1610	Total Revenues (SLC 10 9910 01) . . . . .	55,044,068
<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 + SLC 10 0815 01) . . . . .	1,454,443
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	454,683
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	231,500
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	135,965
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	988,566
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-97,796
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	1,203,095
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	49,695
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	697,227
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	0
2255	<b>Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01) . . . . .</b>	<b>989,843</b>
2299	<b>Subtotal</b>	<b>6,107,221</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>48,936,847</b>
2620	<b>25% of Net Revenues</b>	<b>12,234,212</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>10,493,205</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

2019.01

# FIR2019: Cobourg T

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## Schedule 83

### NOTES

for the year ended December 31, 2019

#### 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 :**