

2020 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: **2020.01001**

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:

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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	11/24/2021

Signature of Municipal Treasurer

[Signature]	
Signature	Date

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

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

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2020

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	24,458,199
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	191,434
9940	Subtotal	24,649,633
0510	Estimated tax revenue	
Government Transfers		
0620	Ontario Municipal Partnership Fund (OMPF)	57,500
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	571,800
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	629,300
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	510,648
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,832,340
0820	Canada conditional grants (SLC 12 9910 02)	69,165
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	205,000
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	1,498,780
0899	Subtotal	4,115,933
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	932,758
1299	Total User Fees and Service Charges (SLC 12 9910 04)	16,689,966
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	132,059
1430	Rents, concessions and franchises	129,267
1431	Royalties	
1432	Green Energy	
1498	Other Northam	4,476,764
1499	Subtotal	4,738,090
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	48,526
1620	Penalties and interest on taxes	315,532
1698	Other	
1699	Subtotal	364,058
Other revenue		
1805	Investment income	335,139
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-2,761
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	4,364,793
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	36,001
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	2,137,478
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other misc income	1,388,215
1892	Other tax difference	18
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	8,258,883
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	286,570
9910	TOTAL Revenues	60,665,191

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2020

Continuity of Accumulated Surplus/(Deficit)		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01)	60,665,191
2020	LESS: Total Expenses (SLC 40 9910 11)	48,808,344
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	11,856,847
2060	Accumulated surplus/(deficit) at the beginning of year	197,063,784
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	197,063,784
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	208,920,631

Continuity of Government Business Enterprise Equity		1 \$
6010	Government Business Enterprise Equity, beginning of year	19,448,516
6020	PLUS: Net Income for Government Business Enterprise for year	286,570
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	19,735,086

Total of line 0899 includes:		1 \$
Provincial Gas Tax Funding		
4018	Provincial Gas Tax for Transit operating expenses	205,000
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	205,000

Total of line 0899 includes:		1 \$
Canada Gas Tax Funding		
4025	General Government	
Transportation Services:		
4030	Roads - Paved	1,369,352
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	60,184
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	10,415
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	25,000
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	33,829
4076	Cultural services	
4080	Commercial and industrial	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Gas Tax used for Capital Investments	1,498,780
4205	Federal Gas Tax for Operating expenses: Capacity Building	
4299	Canada Gas Tax Recognized in the year	1,498,780

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2020

	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	86,496			111,889			
Protection services				9,491			
0410 Fire				9,491			
0420 Police	238,150			3,766,970			
0421 Court Security	72,029		592,308				
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	310,179	0	592,308	3,776,461	0	0	0
Transportation services				14,340	1,832,340		
0611 Roads - Paved				14,340	1,832,340		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside		7,913		86,561			
0621 Winter Control - Except sidewalks, Parking Lots				28,735			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	8,753			34,663			
0632 Transit - Disabled & special needs							
0640 Parking				76,162			
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	8,753	7,913	0	240,461	1,832,340	0	0
Environmental services				4,975,819			
0811 Wastewater collection/conveyance				4,975,819			
0812 Wastewater treatment & disposal				884,197			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				5,027,955			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	10,887,971	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services				299,562			
1610 Parks	51,826	19,600		299,562			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill		19,600		466,061			
1634 Recreation facilities - All Other		17,052		747,730			
1640 Libraries	27,939		340,450	4,831			
1645 Museums							
1650 Cultural services		5,000		950			
1698 Other							
1699 Subtotal	79,765	61,252	340,450	1,519,134	0	0	0
Planning and development				153,996			
1810 Planning and zoning				153,996			
1820 Commercial and industrial	25,455			54			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	25,455	0	0	154,050	0	0	0
1910 Other							
9910 TOTAL	510,648	69,165	932,758	16,689,966	1,832,340	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2020

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	Y
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	0	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

Installments	INTERIM Billing Installments			FINAL Billing 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	20200228	2	20200625	20201029	
1220	M Multi-Residential	2	20200228	20200529	2	20200930	20201130
1230	F Farmland	1	20200228	2	20200625	20201029	
1240	T Managed Forest	1	20200228	2	20200625	20201029	
1250	C Commercial	2	20200228	20200529	2	20200930	20201130
1260	I Industrial	2	20200228	20200529	2	20200930	20201130
1270	P Pipeline	2	20200228	20200529	2	20200930	20201130
1298	Other <input type="text"/>						

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2020

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,666,277,411	24,618,234	14,067,511	8,204,747	46,890,492

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 0.xxxxxx%	UT 0.xxxxxx%	EDUC 0.xxxxxx%	TOTAL 0.xxxxxx%	LT / ST \$	UT \$	Taxes \$	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
2001 0 Cobourg T															
0010	RT	0 Residential	Full Occupied	1.000000	100%	2,170,381,095	2,170,381,095	0.824500%	0.471141%	0.153000%	1.448641%	17,894,792	10,225,555	3,320,683	31,441,030
0050	MT	0 Multi-Residential	Full Occupied	2.000000	100%	97,364,400	97,364,400	1.649000%	0.942282%	0.153000%	2.744282%	1,605,539	917,447	148,968	2,671,954
0080	NT	0 New Multi-Residential	Full Occupied	1.000000	100%	3,868,000	3,868,000	0.824500%	0.471141%	0.153000%	1.448641%	31,892	18,224	5,918	56,034
0110	FT	0 Farmland	Full Occupied	0.250000	100%	2,909,000	2,909,000	0.206130%	0.117785%	0.038250%	0.362165%	5,996	3,426	1,113	10,535
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	303,900	303,900	0.206130%	0.117785%	0.038250%	0.362165%	626	358	116	1,100
0210	CT	0 Commercial	Full Occupied	1.515200	100%	216,668,279	216,668,279	1.249280%	0.713873%	1.250000%	3.213153%	2,706,793	1,546,736	2,708,353	6,961,882
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.515200	100%	2,363,000	2,363,000	1.249280%	0.713873%	1.250000%	3.213153%	29,520	16,869	29,538	75,927
0240	CU	0 Commercial	Excess Land	1.515200	70%	2,862,300	2,862,300	0.874500%	0.499711%	1.250000%	2.624211%	25,031	14,303	35,779	75,113
0270	CX	0 Commercial	Vacant Land	1.515200	70%	6,533,500	6,533,500	0.874500%	0.499711%	1.250000%	2.624211%	57,135	32,649	81,669	171,453
0310	GT	0 Parking Lot	Full Occupied	1.515200	100%	835,500	835,500	1.249280%	0.713873%	1.250000%	3.213153%	10,438	5,964	10,444	26,846
0320	DT	0 Office Building	Full Occupied	1.515200	100%	2,296,600	2,296,600	1.249280%	0.713873%	1.250000%	3.213153%	28,691	16,395	28,708	73,794
0340	ST	0 Shopping Centre	Full Occupied	1.515200	100%	47,551,137	47,551,137	1.249280%	0.713873%	1.250000%	3.213153%	594,047	339,455	594,389	1,527,891
0510	IT	0 Industrial	Full Occupied	2.171700	100%	14,313,300	14,313,300	1.790570%	1.023176%	1.250000%	4.063746%	256,290	146,450	178,916	581,656
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.171700	100%	306,900	306,900	1.790570%	1.023176%	1.250000%	4.063746%	5,495	3,140	3,836	12,471
0540	IU	0 Industrial	Excess Land	2.171700	65%	1,133,700	1,133,700	1.163870%	0.665065%	1.250000%	3.078935%	13,195	7,540	14,171	34,906
0570	IX	0 Industrial	Vacant Land	2.171700	65%	2,064,400	2,064,400	1.163870%	0.665065%	1.250000%	3.078935%	24,027	13,730	25,805	63,562
0610	LT	0 Large Industrial	Full Occupied	2.171700	100%	30,701,000	30,701,000	1.790570%	1.023176%	1.250000%	4.063746%	549,723	314,125	383,763	1,247,611
0620	LU	0 Large Industrial	Excess Land	2.171700	65%	139,500	139,500	1.163870%	0.665065%	1.250000%	3.078935%	1,624	928	1,744	4,296
0710	PT	0 Pipeline	Full Occupied	1.198100	100%	5,788,000	5,788,000	0.987830%	0.564474%	1.096633%	2.648937%	57,176	32,672	63,473	153,321
2440	XT	0 Commercial, NConstr.	Full Occupied	1.515200	100%	44,447,153	44,447,153	1.249280%	0.713873%	0.980000%	2.943153%	555,269	317,296	435,582	1,308,147
2445	XU	0 Commercial, NConstr.	Excess Land	1.515200	70%	706,841	706,841	0.874500%	0.499711%	0.980000%	2.354211%	6,181	3,532	6,927	16,640
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.515200	100%	12,632,300	12,632,300	1.249280%	0.713873%	0.980000%	2.943153%	157,813	90,179	123,797	371,789
2840	ZU	0 Shopp. Centre, NConstr.	Excess Land	1.515200	70%	107,606	107,606	0.874500%	0.499711%	0.980000%	2.354211%	941	538	1,055	2,534
9201 Subtotal															
						2,666,277,411	2,666,277,411					24,618,234	14,067,511	8,204,747	46,890,492

2020.01

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2020

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	15
	12	13	14	15
	\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	165,210	107,024	74,865	347,099
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	24,783,444	14,174,535	8,279,612	47,237,591
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements				0
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	187,208			187,208
8097 Other <input type="text"/>				0
9890 Subtotal	187,208	0	0	187,208
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>				0
9892 Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	24,970,652	14,174,535	8,279,612	47,424,799

2020.01

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2020

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	113,285	64,733	82,422	260,440
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 style="margin-left: 10px;" type="text" value="County"/>	66,424	37,956		104,380
9890	Subtotal	66,424	37,956	0	104,380
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)	11,725	3,350		15,075
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="margin-left: 10px;" type="text"/>				0
9892	Subtotal	11,725	3,350	0	15,075
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	191,434	106,039	82,422	379,895

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MAH Code: 61403

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2020

1. Municipal and School Board Taxation

						TOTAL								
						100.000%	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)						68.536%	1.222%	29.281%	0.961%	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	Distribution of Education Taxes in column 6 by School Board							
		16	2	18	17	3	LT / ST	UT	Education Taxes	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010	Residential	2,170,381,095	2,170,381,095	2,170,381,095	2,170,381,095	31,441,030	17,894,792	10,225,565	3,320,683	3,005,480	6,109	303,868	5,226	
0050	Multi-residential	101,232,400	198,596,800	101,232,400	198,596,800	2,727,988	1,637,431	935,671	154,886	144,591	235	9,803	257	
0110	Farmland	2,909,000	727,250	2,909,000	727,250	10,535	5,996	3,426	1,113	1,113				
0140	Managed Forests	303,900	75,975	303,900	75,975	1,100	626	358	116	76		40		
9110	Subtotal	2,274,826,395	2,369,781,120	2,274,826,395	2,369,781,120	34,180,653	19,538,845	11,165,010	3,476,798	3,151,260	6,344	313,711	5,483	0
0210	Commercial	228,427,079	341,841,755	228,427,079	341,841,755	7,284,375	2,818,479	1,610,557	2,855,339	1,956,935	34,892	836,072	27,440	0
0215	Commercial New Construction	45,153,994	68,096,030	45,153,994	68,096,030	1,324,787	561,450	320,828	442,509	303,278	5,407	129,571	4,253	0
0310	Parking Lot	835,500	1,265,950	835,500	1,265,950	26,846	10,438	5,964	10,444	7,158	128	3,058	100	0
0320	Office Building	2,296,600	3,479,808	2,296,600	3,479,808	73,794	28,691	16,395	28,708	19,675	351	8,406	276	0
0325	Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	47,551,137	72,049,483	47,551,137	72,049,483	1,527,891	594,047	339,455	594,389	407,370	7,263	174,043	5,712	0
0345	Shopping Centre New Construc	12,739,906	19,254,592	12,739,906	19,254,592	374,323	158,754	90,717	124,852	85,569	1,526	36,558	1,200	0
9120	Subtotal	337,004,216	505,987,618	337,004,216	505,987,618	10,612,016	4,171,859	2,383,916	4,056,241	2,779,985	49,567	1,187,708	38,980	0
0510	Industrial	17,818,300	36,265,142	17,818,300	36,265,142	692,595	299,007	170,860	222,728	152,649	2,722	65,217	2,140	0
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	30,840,500	66,870,281	30,840,500	66,870,281	1,251,907	551,347	315,053	385,507	264,211	4,711	112,880	3,705	0
0615	Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	48,658,800	103,135,423	48,658,800	103,135,423	1,944,502	850,354	485,913	608,235	416,860	7,433	178,097	5,845	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	5,788,000	6,934,603	5,788,000	6,934,603	153,321	57,176	32,672	63,473	43,502	776	18,586	610	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					
9170	Supplementary Taxes					347,099	165,210	107,024	74,865	51,310	915	21,921	719	
9180	Total Levied by Rate					47,237,591	24,783,444	14,174,535	8,279,612	6,442,917	65,035	1,720,023	51,638	0
9190	Amts Added to Tax Bill					187,208	187,208	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	2,666,277,411	2,985,838,764	2,666,277,411	2,985,838,764	47,424,799	24,970,652	14,174,535	8,279,612	6,442,917	65,035	1,720,023	51,638	0

2. Payments-In-Lieu of Taxation

Property Class Group		PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
		16	2	18	17	3	LT / ST	UT	6
		\$	\$	\$	\$	\$	\$	\$	\$
1010	Residential	43,500	43,500	43,500	43,500	564	359	205	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	43,500	43,500	564	359	205	0
1210	Commercial	9,039,284	13,696,323	9,039,284	13,696,323	259,876	112,926	64,528	82,422
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	0	0	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Construct	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220	Subtotal	9,039,284	13,696,323	9,039,284	13,696,323	259,876	112,926	64,528	82,422
1510	Industrial	0	0	0	0	0	0	0	0
1515	Industrial New Construction	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Construct	0	0	0	0	0	0	0	0
9230	Subtotal	0	0	0	0	0	0	0	0
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					260,440	113,285	64,733	82,422
9290	Amts Added to PILS					104,380	66,424	37,956	0
9292	Other PIL Amounts					15,075	11,725	3,350	0
9299	TOTAL before Adj.	9,082,784	13,739,823	9,082,784	13,739,823	379,895	191,434	106,039	82,422

Part 3 contains Distribution of PILS by School Boards

2020.01

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2020

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board									
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other					
	3	4	5				8	9	10	11	12	13	14	15					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	12,224	6,985	12,231	31,440		31,440	12,224	6,985	12,231	8,383	149	3,581	118						
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	11,725	3,350	0	15,075		15,075	11,725	3,350											
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	97,163	55,521	70,191	222,875		222,875	97,163	55,521	70,191	48,106	858	20,552	675						
Ontario Enterprises																			
5410 Ontario Mortgage and Housing Corporation				0		0													
5430 Liquor Control Board of Ont.	3,898	2,227		6,125		6,125	3,898	2,227											
5432 Railway Rights-of-way	0	0	0	0		0													
5434 Utility Corridors/Transmission	0	0	0	0		0													
5437 Ontario Lottery and Gaming Corp.				0		0													
5460 Other				0		0													
5610 Municipal Enterprises				0		0													
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	66,424	37,956	0	104,380		104,380	66,424	37,956											
9599 TOTAL	191,434	106,039	82,422	379,895	0	379,895	191,434	106,039	82,422	56,489	1,007	24,133	793	0					

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2020

	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	270,713		60,574				331,287		26,171	357,458
0250	Corporate Management	323,971		2,715	157,790	248,719		1,027,686		57,921	1,085,607
0260	Program Support	1,990,461		411,992	597,229			2,999,682		-2,999,682	0
0299	Subtotal	2,585,145	0	475,281	755,019	248,719	0	294,491	0	-2,915,590	1,443,065
Protection services											
0410	Fire	2,791,851		222,922	18,849		230,881	3,264,503		239,648	3,504,151
0420	Police	7,545,845		1,021,533	674,217	11,108		9,547,087		730,940	10,278,027
0421	Court Security	1,352,415		25,851				1,378,266		108,879	1,487,145
0422	Prisoner Transportation							0			0
0430	Conservation authority					248,100		248,100		19,599	267,699
0440	Protective inspection and control	299,387		667,441	129,080			1,095,908		86,574	1,182,482
0445	Building permit and inspection services							0			0
0450	Emergency measures	185,522		342,074	11,728		5,828	545,152		42,605	587,757
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
0499	Subtotal	12,175,020	0	2,279,821	833,874	11,108	248,100	531,093	0	1,228,245	17,307,261
Transportation services											
0611	Roads - Paved	142,038	34,606	68,931	70,168		964,272	1,280,015		24,943	1,304,958
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts	2,076					61,025	63,101		164	63,265
0614	Roads - Traffic Operations & Roadside	1,580,895		316,156	790,800			2,687,851	212,333	2,900,184	
0621	Winter Control - Except sidewalks, Parking Lots	239,569		144,003	69,088			452,660	35,759	488,419	
0622	Winter Control - Sidewalks, Parking Lots Only						120,402	120,402			120,402
0631	Transit - Conventional	36,779		40,289	734,492		140,386	951,946	64,111	1,016,057	
0632	Transit - Disabled & special needs							0			0
0640	Parking	59,895		13,411	84,560	66,981	166,837	391,684	17,762	409,446	
0650	Street lighting	853	24,300	210,800	549			236,502	18,683	255,185	
0660	Air transportation							0			0
0698	Other							0			0
0699	Subtotal	2,062,105	58,906	793,590	1,749,657	66,981	0	1,452,922	0	373,755	6,557,916
Environmental services											
0811	Wastewater collection/conveyance	159,264	1,045	274,383	135,808	8,435		306,595		45,734	931,264
0812	Wastewater treatment & disposal	1,404,926		1,179,851	388,701	120,846		1,232,523		244,444	4,571,291
0821	Urban storm sewer system			18,241				387,815		229,232	635,288
0822	Rural storm sewer system							0			0
0831	Water treatment						1,272,047	1,272,047			1,272,047
0832	Water distribution/transmission				2,883,531			2,883,531			2,883,531
0840	Solid waste collection		15,741					15,741	1,243	16,984	
0850	Solid waste disposal	6,496		4,091				10,587	836	11,423	
0860	Waste diversion							0			0
0898	Other (garbage)				3,526			3,526		279	3,805
0899	Subtotal	1,570,686	16,786	1,476,566	3,411,566	129,281	0	3,198,980	0	521,768	10,325,633
Health services											
1010	Public health services							0			0
1020	Hospitals							0			0
1030	Ambulance services							0			0
1035	Ambulance dispatch							0			0
1040	Cemeteries							0			0
1098	Other							0			0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0
Social and family services											
1210	General assistance						140,758	140,758		11,120	151,878
1220	Assistance to aged persons							0			0
1230	Child care							0			0
1298	Other							0			0
1299	Subtotal	0	0	0	0	0	140,758	140,758	0	11,120	151,878

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2020

	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	1,386,583	120,376	374,956	114,534				1,996,449		157,714	2,154,163
1620 Recreation programs			48,544	74,617		19,323		1,650,581		11,256	1,661,837
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	257,451		297,089	37,521	2,746			594,807		46,988	641,795
1634 Rec. Fac. - All Other	1,239,774		1,150,269	140,268		263,561		2,793,872		213,067	3,006,939
1640 Libraries	961,064		142,293	99,720			96,734	1,299,811		102,682	1,402,493
1645 Museums								0			0
1650 Cultural services	356,419		101,057	1,077				458,553		36,225	494,778
1698 Other								0			0
1699 Subtotal	4,201,291	120,376	2,114,208	467,737	22,069	263,561	1,604,831	8,794,073	0	567,932	9,362,005
Planning and development											
1810 Planning and zoning	350,332		10,757	26,125			5,947	393,161		30,590	423,751
1820 Commercial and Industrial	337,667		201,805	160,393	15,000		26,070	741,135		56,468	797,623
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other - Industrial Park				1,591,092			722,428	2,313,520		125,692	2,439,212
1899 Subtotal	688,199	0	212,562	1,777,610	15,000	0	754,445	3,447,816	0	212,770	3,660,586
1910 Other								0			0
9910 TOTAL	23,282,446	196,068	7,352,028	8,995,463	493,158	652,419	7,836,762	48,808,344	0	0	48,808,344

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Asmt Code: 1421

MAH Code: 61403

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2020

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	17,829,574
5020	Employee benefits	5,452,872
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	23,282,446
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	23,282,446
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	94,329
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:		
6009	Total COVID-19 Expenses as reported on SLC 40 0450 11	437,754
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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MAH Code: 61403

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2020

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2020 Opening Net Book Value	COST				AMORTIZATION				2020 Closing Net Book Value		
		2020 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2020 Closing Cost Balance	2020 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2020 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0				0				0	0
1420	Non-Profit/Cooperative Housing	0	0				0				0	0
1430	Rent Supplement Programs	0	0				0				0	0
1497	Other	0	0				0				0	0
1498	Other	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
1620	Recreation programs	39,567,860	54,992,242	940,953	33,937	55,899,258	15,424,382	1,508,097	33,937	16,896,542	39,000,716	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0				0	0
1634	Rec. Fac. - All Other	0	0				0				0	0
1640	Libraries	303,177	800,892	73,915	123,983	750,824	497,715	96,734	123,983	470,466	280,358	
1645	Museums	0	0				0				0	0
1650	Cultural services	0	0				0				0	0
1698	Other	0	0				0				0	0
1699	Subtotal	39,871,037	55,793,134	1,014,868	157,920	56,650,082	15,922,097	1,604,831	157,920	17,369,008	39,281,074	
Planning and development												
1810	Planning and zoning	1,430,058	1,462,941			1,462,941	32,883	5,947		38,830	1,424,111	
1820	Commercial and Industrial	1,266,092	1,304,335	35,425		1,339,760	38,243	26,070		64,313	1,275,447	
1830	Residential development	0	0				0			0	0	
1840	Agriculture and reforestation	0	0				0			0	0	
1850	Tile drainage/shoreline assistance	0	0				0			0	0	
1898	Other	17,284,962	28,429,262	772,851	1,893	29,200,220	11,144,300	722,428		11,866,728	17,333,492	
1899	Subtotal	19,981,112	31,196,538	808,276	1,893	32,002,921	11,215,426	754,445	0	11,969,871	20,033,050	
1910	Other	0	0				0			0	0	
9910	Total Tangible Capital Assets	186,750,881	303,872,891	11,122,661	652,590	314,342,962	117,122,010	7,836,762	649,830	124,308,942	190,034,020	

FIR2020: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2020

SEGMENTED BY ASSET CLASS

		2020 Opening Net Book Value (NBV) 1 \$	2020 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	15,347,882	15,347,882
2010	Land Improvements	6,674,285	7,135,381
2020	Buildings	53,004,693	51,984,341
2030	Machinery & Equipment	7,682,859	7,623,805
2040	Vehicles	6,070,990	5,403,386
2097	Other <input type="text" value="books and periodicals"/>	243,247	224,501
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	89,023,956	87,719,296
Infrastructure Assets			
		2020 Opening Net Book Value (NBV) 1 \$	2020 Closing Net Book Value (NBV) 11 \$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	97,726,925	102,314,724
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	97,726,925	102,314,724
9920	Total Tangible Capital Assets	186,750,881	190,034,020
2405	Construction-in-progress	6,226,767	10,948,170
9921	Total Tangible Capital Assets and Construction-in-progress	192,977,648	200,982,190

2020.01

FIR2020: Cobourg T

Schedule 51

Asmt Code: 1421

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 61403

for the year ended December 31, 2020

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2020 Opening Balance	Expenditures in 2020	Less Assets Capitalized	2020 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	65,302	468,849	234,228	299,923
	Protection services				
0410	Fire	0	23,579	23,579	0
0420	Police	219,550	402,936	203,955	418,531
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	73,608	73,608	0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	219,550	500,123	301,142	418,531
	Transportation services				
0611	Roads - Paved	2,591,416	9,063,126	2,934,812	8,719,730
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	2,591,416	9,063,126	2,934,812	8,719,730
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	847,872	856,262	1,141,783	562,351
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	2,332,356		1,507,977	824,379
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	3,180,228	856,262	2,649,760	1,386,730
	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	170,271	634,999	682,014	123,256
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	170,271	634,999	682,014	123,256
	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	6,226,767	11,523,359	6,801,956	10,948,170

FIR2020: 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, 2020

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	11,856,847
1020	Acquisition of tangible capital assets	-8,985,185
1030	Amortization of tangible capital assets (SLC 51 9910 08)	7,836,762
1031	Contributed (Donated) tangible capital assets	-2,137,478
1032	Change in construction-in-progress	-4,721,403
1040	(Gain)/Loss on sale of tangible capital assets	2,761
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other disposal of other assets	-232,213
1071	Other	
1099	Subtotal	-8,236,756
1210	Change in supplies inventories	
1220	Change in prepaid expenses	
1230	Other	
1299	Subtotal	0
1410	(Increase)/decrease in net financial assets/net debt	3,620,091
1420	Net financial assets (net debt), beginning of year	2,866,324
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	6,486,415

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	326,984
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	3,517,621
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	3,995,107
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	7,839,712
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,832,340
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	1,498,780
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	3,331,120
0499	Subtotal	11,170,832
0610	Contributed (Donated) tangible capital assets	2,137,478
9920	Total Capital Financing	13,308,310
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-2,535,756

2020.01

FIR2020: Cobourg T

Schedule 54

Asmt Code: 1421

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 61403

for the year ended December 31, 2020

* 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

		2020 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

		2020 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

FIR2020: Cobourg T

Asmt Code: 1421

MAH Code: 61403

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2020

* 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

		2020 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	11,856,847
2020	Non-cash items including amortization	7,839,523
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-279,707
2030	Prepaid expenses	
2040	Change in deferred revenue	-3,231,600
2096	Other <input type="text" value="changes in grant receivable"/>	-517,954
2097	Other <input type="text" value="changes in other receivables"/>	-3,194,882
2098	Other <input type="text" value="change in AP/ accrued liabilities"/>	1,470,215
2099	Cash provided by operating transactions	13,942,442
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-11,122,663
0630	Change in construction-in-progress	-4,721,403
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-15,844,066
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	1,076,179
0898	Other <input type="text" value="change in Town of Cobourg Holdings"/>	-286,570
0899	Cash provided by / (applied to) investing transactions	789,609
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-1,365,785
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	-1,365,785
1210	Increase in cash and cash equivalents	-2,477,800
1220	Cash and cash equivalents, beginning of year	6,220,120
9920	Cash and cash equivalents, end of year	3,742,320

		2020 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	3,742,320
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	3,742,320
Cash:		
1501	Unrestricted	3,742,320
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	3,742,320

FIR2020: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2020

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	13,033,530	0	9,368,654
0310 Allocation of Surplus		0	5,831,208
0315 Allocation of Surplus : for operating			5,831,208
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services	2,361,413		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	2,361,413		
0810 Lot levies			
0820 Subdivider contributions	122,104		
0830 Recreational land (the Planning Act)	20,600		
0841 Investment Income	93,196		12,702
0860 Gasoline Tax - Province	203,868		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	555,684		
0862 Gasoline Tax - Federal	639,296		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other OCIF	638,141		
0896 Other Transit SRA	97,780		
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	4,732,082	0	5,843,910
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	1,370,817		2,146,804
1015 For current operations	74,560		2,693,883
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	3,995,107		
1026 Development Charges earned to operations (SLC 61 0299 07)	369,686		
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)	205,000		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	1,498,780		
1048 Deferred revenue earned (Canada Gas Tax for Operating - Capacity Building)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	7,513,950	0	4,840,687
2099 Balance, end of year	10,251,662	0	10,371,877

FIR2020: Cobourg T

Asmt Code: 1421

MAH Code: 61403

**Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2020

		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	-29,767	52,636	430		53,066	6,686				6,686	16,613
0210 Fire Protection	647,155	65,624	4,189		69,813					0	716,968
0215 Police Protection	493,390	72,219	3,052		75,271					0	568,661
0220 Roads and Structures	5,724,339	1,170,695	35,232		1,205,927		3,875,107			3,875,107	3,055,159
0225 Transit	266,447		1,622		1,622					0	268,069
0230 Wastewater	2,718,656	81,986	16,674		98,660					0	2,817,316
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	43,749	199,811	363		200,174	276,000				276,000	-32,077
0270 GO Transit	0				0					0	0
0275 Library	-109,755	131,502	408		131,910	87,000				87,000	-64,845
0280 Recreation	-1,538,843	586,940	902		587,842		120,000			120,000	-1,071,001
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	8,215,371	2,361,413	62,872	0	2,424,285	369,686	3,995,107	0	0	4,364,793	6,274,863

2020.01001

FIR2020: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2020

2020.01

FIR2020: Cobourg T

Schedule 70

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2020

Financial Assets		1
		\$
0299	Cash and cash equivalents	3,742,320
Accounts receivable		
0410	Canada	50,000
0420	Ontario	731,050
0430	Upper-tier	121,400
0440	Other municipalities	
0450	School boards	541,738
0490	Other receivables	6,196,341
0499	Subtotal	7,640,529
Taxes receivable		
0610	Current year's levies	23,395
0620	Previous year's levies	464,322
0630	Prior year's levies	1,709,704
0640	Penalties and interest	543,672
0690	LESS: Allowance for uncollectables	66,000
0699	Subtotal	2,675,093
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	19,735,086
0828	Other <input type="text" value="GIC - New Amherst"/>	3,882,502
0829	Subtotal	23,617,588
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	479,394
0831	Land held for resale	1
0835	Notes receivable	147,921
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	627,316
9930	TOTAL Financial Assets	38,302,846
8010	* Market value of Investments included in Line 0829	3,882,502

2020.01

FIR2020: Cobourg T

Schedule 70

Asmt Code: 1421

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 61403

for the year ended December 31, 2020

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	88,123
2220	Ontario	15,417
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	11,545,192
2290	Other	
2299	Subtotal	11,648,732
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	10,251,662
2490	Other	207,016
2499	Subtotal	10,458,678
Long term liabilities		
2610	Debt issued	5,164,358
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text"/> Promissory note payable	405,000
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	5,569,358
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	2,756,203
2820	Accrued vacation pay	1,383,460
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other <input type="text"/>	
2899	Subtotal post employment benefits	4,139,663
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	31,816,431
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	6,486,415
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	200,982,190
6250	Inventories of Supplies	190,903
6260	Prepaid Expenses	1,261,123
6299	Total Non-Financial Assets	202,434,216
9970	Total Accumulated Surplus/(Deficit)	208,920,631
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	195,412,832
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	10,371,877
6430	General Surplus/ (Deficit)	-704,066
6431	Unexpended capital financing	-14,705,120
Local boards		
5030	Transit operations	
5035	Water operations	1,421,326
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	-30,032
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	174,931
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	1,566,225
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	19,735,086
6601	Unfunded Employee Benefits	-2,756,203
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other <input type="text"/>	
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-2,756,203
9971	Total Accumulated Surplus/(Deficit)	208,920,631

2020.01001

FIR2020: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2020

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	2,603,164
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	47,424,799
0225	PLUS: Current Year Penalties and Interest	331,070
0240	LESS: Total cash collections (SLC 72 0699 09)	47,177,953
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,656,874
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Adjustments"/>	1,150,887
0290	Taxes receivable, end of year	2,675,093

Cash Collections

		9
		\$
0610	Current year's tax	45,663,033
0620	Previous year's tax	1,092,467
0630	Penalties and interest	362,685
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text" value="Other"/>	59,768
0699	TOTAL Cash Collections	47,177,953

2020.01

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MAH Code: 61403

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2020

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	3,296,919
0220	To Canada and agencies	
0230	To Others	1,867,439
0297	Other <input type="text" value="Promissory Note"/>	405,000
0298	Other <input type="text"/>	
0299	Subtotal	5,569,358
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	5,569,358

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	3,296,919
1230	Long term bank loans	1,867,439
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Promissory Note"/>	405,000
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	5,569,358

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	1,120,463
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	405,000
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	496,631
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	3,547,264
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	5,569,358

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2020

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2020

8. Contingent liabilities

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

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
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"/>
3099	TOTAL

Principal 1 \$	Interest 2 \$	Total 3 \$
1,365,785	196,068	
1,365,785	196,068	

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 \$

2020.01001

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2020

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 2021	1,311,655	163,545						
3220	Year 2022	1,345,747	126,937						
3230	Year 2023	411,758	100,423						
3240	Year 2024	248,010	87,606						
3250	Year 2025	254,868	78,318						
3260	Years 2026 to 2030	1,997,320	277,250						
3270	Years 2031 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	5,569,358	834,079	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.

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2020

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 #
14,840	

Loans

2210	Loans issued in current year (2020)
2220	Outstanding Loans as of 2020

145,896	

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2020

2610	Year: 2021
2620	Year: 2022
2630	Year: 2023
2640	Year: 2024
2650	Year: 2025
2660	Years beyond 2025

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2020

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	28.00		
0210 Fire	18.00	21.00	0.00
0211 Uniform	14.00	21.00	
0212 Civilian	4.00		
0215 Police	41.00	38.00	0.00
0216 Uniform	33.00		
0217 Civilian	8.00	38.00	
0260 Court Security	1.00	21.00	0.00
0261 Uniform			
0262 Civilian	1.00	21.00	
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	23.00		1.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	34.00	8.00	32.00
0250 Libraries			
0255 Planning	8.00		
0290 Other	16.00	16.00	3.00
0298 Subtotal	169.00	104.00	36.00
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	169.00	104.00	36.00

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2020

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 \$
7	8,491,570
5	8,359,936

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 \$
126	17,479,491
18	9,711,072
41	7,474,377
185	34,664,940

5. Insured value of physical assets

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

1 \$
220,742,300
220,742,300

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2018 - 2020)

1 \$
991,633

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2020

7. Alternate service delivery arrangements

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

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

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2020

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						
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0820						
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0843						
0844						
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0846						
0847						
0848						
0849						

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2020

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

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

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2020

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Estimation

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2020 based on permits issued.

1	\$
	34,664,940

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

Median Number of Working Days
1
#
8

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

10

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

15

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
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 Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
85	22	107
23	15	38
5	3	8
		0
Subtotal	40	153

Number Of Building Permit Applications
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
1322 **Subtotal**

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

10. Planning and Development

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

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1 #	2 #	3 #
0	0	0

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2020.

Hectares
1
#

11. Transportation Services

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

1
#
247
247

1722 Has the entire municipal road system been rated?
1725 Indicate the rating system used and the year the rating was conducted

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			2018- Ont Good Roads Assoc PCI

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Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2020

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	58,667
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	
Subtotal	35	35

Rating Of Bridges And Culverts

1765	Bridges	14
1766	Culverts	21
1767	Subtotal	35

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			2020-OSIM with BCI

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	4,758,460
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).	0
1845	Water Treatment : Total Megalitres of Drinking Water Treated	3,049,370
1850	Water Main Breaks : Number of water main breaks in a year.	8
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	168
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,902
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	5,236
1870	Waste Diversion : Total tonnes diverted from all property classes.	3,300

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).	18,395
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	120

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

		1
		\$
2310	Fire Services: Other revenue.	10,091
2320	Paved Roads : Other revenue.	51,438
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	192,635,260

2020.01

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2020

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2022

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

Debt Charges for the Current Year		1
		\$
0210	Principal (SLC 74 3099 01)	1,365,785
0220	Interest (SLC 74 3099 02)	196,068
0299	Subtotal	1,561,853
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	1,561,853

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	1,561,853

Total Revenues		1
		\$
1610	Total Revenues (SLC 10 9910 01)	60,665,191
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)	2,972,288
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	69,165
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	205,000
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	1,498,780
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	932,758
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-2,761
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	4,364,793
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	2,137,478
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	286,570
2255	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)	1,388,233
2299	Subtotal	13,852,304
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	46,812,887
2620	25% of Net Revenues	11,703,222
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	10,141,369

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =
<input type="text"/>		<input type="text"/>	<input type="text"/>

2020.01

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MAH Code: 61403

Schedule 83

NOTES

for the year ended December 31, 2020

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

General - \$359,037.91, Police - \$41,693.04, Transit - \$27,444.63, Environmental - \$9578.22

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**