2002 FINANCIAL INFORMATION RETURN

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

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

Submitting: FIR and MPMP
Version: 2002-01

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
0022	Telephone	(905) 372-4301 Ext 4201
0024	Fax	(905) 372-7421
0028	Email **(Required)**	idavey@town.cobourg.on.ca
0030	Website address of Municipality	www.town.cobourg.on.ca
0091	Municipal Auditor	John Moore
0092	Municipal Audit Firm	BDO Dunwoody LLP
0090	Municipal Treasurer	D.S. Robinson
0094	Date	31/Jan/05

Signature of Municipal Treasurer

Signature Date

		$
0050	Total Revenue Fund Receipts (SLC 10 9930 01)	21,382,800
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	20,192,217
0054	Total Assets (SLC 70 9930 01)	25,026,614
0070	Outstanding In-Year Critical Errors	0

Schedule 10
REVENUE FUND RECEIPTS
for the year ended December 31, 2002

Code	Revenue Fund Revenues	Own Purposes Revenue 1 $
0299	**Taxation - Own Purposes** (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	12,860,769
0499	**Payments-In-Lieu of Taxation** (SLC 26 9599 08) For UT (SLC 28 0299 08)	282,346
	Ontario Unconditional Grants	
0610	Community reinvestment fund	333,000
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	**Subtotal**	333,000
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	0
0820	Canada conditional grants (SLC 12 9910 02)	0
0899	**Subtotal**	0
1099	**Revenue from other municipalities** (SLC 12 9910 03)	456,558
1299	**User fees and service charges** (SLC 12 9910 04)	4,893,924
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	741,534
1430	Rents, concessions and franchises	138,599
1499	**Subtotal**	880,133
	Fines and penalties	
1605	Provincial Offences Act (POA) *Municipality which administers POA only*	
1610	Other fines	44,341
1620	Penalties and interest on taxes	280,399
1699	**Subtotal**	324,740
	Other revenue	
	Investment income	
1810	From own funds	714,949
1820	From other	
1830	Donations	
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	
1896	Other: Sale of water	0
1897	Other	
1898	Other	
1899	**Subtotal**	714,949
9910	**TOTAL Revenue fund revenues**	20,746,419
	Transfers from Own Funds	
3010	Contributions from capital fund (SLC 50 3410 01)	0
3020	Contributions from reserves, reserve funds and deferred revenue (SLC 60 1020 01 + 02 + 03)	636,381
9920	**TOTAL Transfers**	636,381
9930	**TOTAL Revenue fund receipts**	21,382,800

Code	Continuity of Revenue Fund Balance	$
5010	Accumulated net revenue (deficit), beginning of year	3,750,882
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	21,382,800
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	20,192,217
5050	PLUS: Adjustments for PSAB	
5060	PLUS:	
5090	Accumulated net revenue (deficit), end of year	4,941,465

Code	Continuity of Government Business Enterprise Equity	$
6010	Government Business Enterprise Equity, beginning of year	14,227,006
6020	PLUS: Net Income for Government Business Enterprise for year	215,178
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	14,442,184

Schedule 12
CURRENT REVENUE FOR SPECIFIC FUNCTIONS
for the year ended December 31, 2002

		Ontario Conditional Grants 1 $	Canada Conditional Grants 2 $	Other Municipalities 3 $	User Fees and Service Charges 4 $
0299	**General government**				411,961
	Protection services				
0410	Fire			87,176	10,824
0420	Police				18,724
0430	Conservation authority				
0440	Protective inspection and control			112,476	5,448
0450	Emergency measures				
0460	Provincial Offences Act (POA)				
0498	Other				
0499	**Subtotal**	0	0	199,652	34,996
	Transportation services				
0610	Roadways			37,275	
0620	Winter control				
0630	Transit				116,583
0640	Parking				44,162
0650	Street lighting				
0660	Air transportation				
0698	Other				
0699	**Subtotal**	0	0	37,275	160,745
	Environmental services				
0810	Sanitary sewer system				129,328
0820	Storm sewer system				
0830	Waterworks system			35,136	2,682,941
0840	Waste collection				
0850	Waste disposal				1,091
0860	Recycling				
0898	Other				
0899	**Subtotal**	0	0	35,136	2,813,360
	Health services				
1010	Public health services				
1020	Hospitals				
1030	Ambulance services				
1035	Ambulance dispatch				
1040	Cemeteries				
1098	Other				
1099	**Subtotal**	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
1499	**Social housing**				
	Recreation and cultural services				
1610	Parks				9,717
1620	Recreation programs				
1630	Recreation facilities				1,238,296
1640	Libraries			184,495	
1650	Cultural services				135,188
1698	Other				
1699	**Subtotal**	0	0	184,495	1,383,201
	Planning and development				
1810	Planning and zoning				84,387
1820	Commercial and industrial				5,274
1830	Residential development				
1840	Agriculture and reforestation				
1850	Tile drainage/shoreline assistance				
1898	Other				
1899	**Subtotal**	0	0	0	89,661
3099	Electricity				
3299	Gas				
3499	Telephone				
9910	**TOTAL**	0	0	456,558	4,893,924

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2002

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0205	G Parking Lot (Includes CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N

2. 5% Capping Limit Program

		Is a Portion of 5% Limit Funded by Mun.?	Decrease - Percentage Retained	Amount of Protection
		2	3	4
		Y, N or NA	%	$
0420	M Multi-Residential	N	0.0000%	95,204
0430	C Commercial	N	6.4680%	262,928
0440	I Industrial	N	74.6573%	10,039

3. Graduated Taxation (Tax Bands)

				Low Band		Middle Band	
		Grad. Tax Rates in Effect?	Number of Tax Bands	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					
0620	I Industrial	N					

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

		Phase-In in Effect?	Year Phase-In Initiated	Term of 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%

Single / Lower-tier Municipalities Only

6. Property Tax Due Dates for Current Year

		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	20030303		2	20030602	20030902
1220	M Multi-Residential	2	20030303	20030602	2	20030922	20031124
1230	F Farmland	1	20030303		2	20030602	20030902
1240	T Managed Forest	1	20030303		2	20030602	20030902
1250	C Commercial	2	20030303	20030602	2	20030922	20031124
1260	I Industrial	2	20030303	20030602	2	20030922	20031124
1270	P Pipeline	1	20030303		2	20030602	20030902
1298	Other						

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2002

1. GENERAL PURPOSE LEVY INFORMATION

		Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	998,163,920	12,405,137	5,618,408	8,116,578	26,140,123

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	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	1.0000	100%	744,606,737	1.028400%	0.465800%	0.373000%	1.867200%	7,657,536	3,468,378	2,777,383	13,903,297
0050	MT	0	Multi-Residential	Full Occupied	2.2160	100%	48,231,995	2.279000%	1.032100%	0.373000%	3.684100%	1,099,207	497,802	179,905	1,776,915
0110	FT	0	Farmland	Full Occupied	0.2500	100%	1,423,694	0.257100%	0.116400%	0.093250%	0.466750%	3,660	1,657	1,328	6,645
0210	CT	0	Commercial	Full Occupied	1.5152	100%	105,463,001	1.558300%	0.705700%	2.286479%	4.550479%	1,643,430	744,252	2,411,389	4,799,072
0240	CU	0	Commercial	Excess Land	1.5152	70%	3,190,030	1.090800%	0.494000%	1.600535%	3.185335%	34,797	15,759	51,058	101,613
0270	CX	0	Commercial	Vacant Land	1.5152	70%	9,233,620	1.090800%	0.494000%	1.600535%	3.185335%	100,720	45,614	147,787	294,122
0340	ST	0	Shopping Centre	Full Occupied	1.5152	100%	27,279,904	1.558300%	0.705700%	2.286479%	4.550479%	425,103	192,514	623,749	1,241,366
0350	SU	0	Shopping Centre	Excess Land	1.5152	70%	75,980	1.090800%	0.494000%	1.600535%	3.185335%	829	375	1,216	2,420
0320	DT	0	Office Building	Full Occupied	1.5152	100%	1,244,830	1.558300%	0.705700%	2.286479%	4.550479%	19,398	8,785	28,463	56,646
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.5152	100%	62,000	1.558300%	0.705700%	2.286479%	4.550479%	966	438	1,418	2,821
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.6300	100%	4,100	2.704800%	1.224900%	3.571485%	7.501185%	111	50	146	308
0510	IT	0	Industrial	Full Occupied	2.6300	100%	10,447,714	2.704800%	1.224900%	3.571485%	7.501185%	282,590	127,974	373,139	783,702
0540	IU	0	Industrial	Excess Land	2.6300	65%	1,273,614	1.758100%	0.796200%	2.321465%	4.875765%	22,391	10,141	29,567	62,098
0570	IX	0	Industrial	Vacant Land	2.6300	65%	880,050	1.758100%	0.796200%	2.321465%	4.875765%	15,472	7,007	20,430	42,909
0610	LT	0	Large Industrial	Full Occupied	2.6300	100%	18,632,335	2.704800%	1.224900%	3.571485%	7.501185%	503,967	228,227	665,451	1,397,646
0620	LU	0	Large Industrial	Excess Land	2.6300	65%	279,786	1.758100%	0.796200%	2.321465%	4.875765%	4,919	2,228	6,495	13,642
0710	PT	0	Pipeline	Full Occupied	1.1981	100%	3,398,000	1.232200%	0.558000%	1.828160%	3.618360%	41,870	18,961	62,121	122,952
0600	LH	0	Large Industrial	Full Occupied, Shared PIL	2.6300	100%	17,317,170	2.704800%	1.224900%	3.571485%	7.501185%	468,395	212,118	618,480	1,298,993
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.5152	100%	5,119,360	1.558300%	0.705700%	2.286479%	4.550479%	79,775	36,127	117,053	232,955
												0	0	0	0
9201				Subtotal			998,163,920					12,405,137	5,618,408	8,116,578	26,140,123

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2002

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

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	TOTAL	0			0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001															
0010	RT	0	Residential	Full Occupied	1.0000	100%						0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
												0			0
												0			0
9401				Subtotal			0					0			0

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2002

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001															
0010	RT	0	Residential	Full Occupied	1.0000	100%							0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
9601				Subtotal			0						0		0

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2002

		Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
	4. ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,138	0	-1,138	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 444)	195,243	88,037	203,383	486,663
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	12,601,518	5,706,445	8,318,823	26,626,786
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements		345,877		345,877
8010	Sewer and water service charges	1,304			1,304
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	81,528			81,528
8097	Other: Sewer surcharge on direct water billing	911,229			911,229
9890	**Subtotal**	994,061	345,877	0	1,339,938
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)	8,515	3,856	12,495	24,866
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	**Subtotal**	8,515	3,856	12,495	24,866
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	13,604,094	6,056,178	8,331,318	27,991,590

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2002

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	12,561,305	196,018	88,770	159,956	444,744

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Cobourg T													
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%	0	1.028400%	0.465800%	0.000000%	1.494200%	0	0	0	0
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.0000	100%	388,000	1.028400%	0.465800%	0.000000%	1.494200%	3,990	1,807	0	5,797
1210	CF	0	Commercial	PIL: Full Occupied	1.5152	100%	6,608,390	1.558300%	0.705700%	2.286479%	4.550479%	102,979	46,635	151,099	300,713
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.5152	100%	5,288,165	1.558300%	0.705700%	0.000000%	2.264000%	82,405	37,319	0	119,724
1250	CV	0	Commercial	PIL: Excess Land	1.5152	70%	52,150	1.090762%	0.494046%	1.600500%	3.185308%	569	258	835	1,661
1510	IF	0	Industrial	PIL: Full Occupied	2.6300	100%	224,600	2.704800%	1.224900%	3.571485%	7.501185%	6,075	2,751	8,022	16,848
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												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201				Subtotal			12,561,305					196,018	88,770	159,956	444,744

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2002

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

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	**TOTAL**	0			0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%						0			0
												0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
9401				**Subtotal**			0					0			0

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2002

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

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal			0						0		0

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2002

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		$	$	$	$
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	**TOTAL PILS Levied by Tax Rate**	196,018	88,770	159,956	444,744
	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				0
9890	**Subtotal**	0	0	0	0
	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 157, 158)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	**Subtotal**	0	0	0	0
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	196,018	88,770	159,956	444,744

FIR2002: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2002

1. Municipal and School Board Taxation

		TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	74.785%	0.000%	25.113%	0.102%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	744,606,737	744,606,737	13,903,297	7,657,536	3,468,378	2,777,383	2,333,110	5,591	431,684	6,879	119
0050	Multi-residential	48,231,995	106,882,101	1,776,915	1,099,207	497,802	179,905	163,925	363	15,617		
0110	Farmland	1,423,694	355,924	6,645	3,660	1,657	1,328	1,172	156			
0140	Managed Forests	0	0	0	0	0	0					
9110	**Subtotal**	794,262,426	851,844,761	15,686,857	8,760,403	3,967,838	2,958,616	2,498,207	6,110	447,301	6,879	119
0210	Commercial	123,068,011	180,825,356	5,430,583	1,859,688	842,190	2,728,705	2,040,662	0	685,260	2,783	0
0310	Parking Lot	0	0	0	0	0	0	0	0	0	0	0
0320	Office Building	1,244,830	1,886,166	56,646	19,398	8,785	28,463	21,286	0	7,148	29	0
0340	Shopping Centre	27,355,884	41,415,098	1,243,787	425,932	192,890	624,965	467,380	0	156,948	637	0
9120	**Subtotal**	151,668,725	224,126,620	6,731,016	2,305,018	1,043,864	3,382,133	2,529,328	0	849,355	3,450	0
0510	Industrial	12,605,478	31,169,959	889,017	320,564	145,172	423,282	316,551	0	106,299	432	0
0610	Large Industrial	36,229,291	95,025,492	2,710,281	977,281	442,573	1,290,426	965,045	0	324,065	1,316	0
9130	**Subtotal**	48,834,769	126,195,452	3,599,298	1,297,845	587,745	1,713,708	1,281,596	0	430,363	1,748	0
0710	Pipelines	3,398,000	4,071,144	122,952	41,870	18,961	62,121	46,457	0	15,600	63	0
0810	Other Property Classes	0	0	0	0	0	0					
9160	Adj. for shared PIL properties			0	1,138	0	-1,138	-851	0	-286	-1	
9170	Supplementary Taxes			486,663	195,243	88,037	203,383	152,100	0	51,076	207	
9180	**Total Levied by Rate**			26,626,786	12,601,518	5,706,445	8,318,823	6,506,838	6,110	1,793,410	12,346	119
9190	Amts Added to Tax Bill			1,339,938	994,061	345,877	0					
9192	Other Taxation Amounts			24,866	8,515	3,856	12,495	9,344	0	3,138	13	
9199	**TOTAL before Adj.**	998,163,920	1,206,237,977	27,991,590	13,604,094	6,056,178	8,331,318	6,516,182	6,110	1,796,548	12,359	119

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 6 $
1010	Residential	388,000	388,000	5,797	3,990	1,807	0
1050	Multi-residential	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0
9210	**Subtotal**	388,000	388,000	5,797	3,990	1,807	0
1210	Commercial	11,948,705	18,080,973	422,099	185,953	84,212	151,934
1310	Parking Lot	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0
9220	**Subtotal**	11,948,705	18,080,973	422,099	185,953	84,212	151,934
1510	Industrial	224,600	590,698	16,848	6,075	2,751	8,022
1610	Large Industrial	0	0	0	0	0	0
9230	**Subtotal**	224,600	590,698	16,848	6,075	2,751	8,022
1718	Pipelines	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0
9270	Supplementary PILS			0	0	0	0
9280	**Total Levied by Rate**			444,744	196,018	88,770	159,956
9290	Amts Added to PILs			0	0	0	0
9292	Other PIL Amounts			0	0	0	0
9299	**TOTAL before Adj.**	12,561,305	19,059,671	444,744	196,018	88,770	159,956

Part 3 contains Distribution of PILS by School Boards

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2002

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	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	**Canada**	49,377	22,362	72,452	144,191	-108,350	35,841	35,841							
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	0	0	0	0		0								
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				0		0								
	Ontario Enterprises														
5410	Ontario Housing Corp.				0		0								
5430	Liquor Control Board of Ont.	3,740	1,694		5,434		5,434	5,434							
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	88,183	39,935	8,110	136,228	18,828	155,056	152,138	2,918						
5610	**Municipal Enterprises**				0		0								
5910	**Other Munic., Enterprises**	54,718	24,779	79,394	158,891	-69,958	88,933	88,933							
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	196,018	88,770	159,956	444,744	-159,480	285,264	282,346	2,918	0	0	0	0	0	0

FIR2002: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Upper-Tier ONLY **Schedule 28**

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2002

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4 $	5 $	6 $	7 $	13 $	8 $	9 $	10 $	11 $	12 $
0201			-										0
0202			-										0
0203			-										0
0204			-										0
0205			-										0
0206			-										0
0207			-										0
0208			-										0
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0299	**TOTAL Upper-Tier Entitlement**			0	0	0	0	0	0	0	0	0	0

Schedule 40
REVENUE FUND EXPENDITURES
for the year ended December 31, 2002

		Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities
		1	2	3	4	5	6	7	8	9	12	13	14	11	15
	General government	$	$	$	$	$	$	$	$	$	$	$	$	$	$
0240	Governance	115,507		127,204	62,020	0	0	304,731		22,000		24,979		351,710	351,710
0250	Corporate Management	199,181		5,009	79,550	474,459	0	758,199		42,153		62,150		862,502	862,502
0260	Program Support	643,274		388,759	78,608	0	0	1,110,641		257,946		-1,110,641		257,946	257,946
0299	**Subtotal**	957,962	0	520,972	220,178	474,459	0	2,173,571	0	322,099	0	-1,023,512	0	1,472,158	1,472,158
	Protection services														
0410	Fire	1,237,547	0	158,568	7,400	0	0	1,403,515		174,956		115,047		1,693,518	1,693,518
0420	Police	3,162,352		394,811	99,865			3,657,028		248,909		299,770		4,205,707	4,205,707
0430	Conservation authority	0		0	0		102,702	102,702		0		0		102,702	102,702
0440	Protective inspection and control	148,283		40,206	155,572			344,061		7,121		28,203		379,385	379,385
0450	Emergency measures	0		600	4,326			4,926		0		404		5,330	5,330
0460	Provincial Offences Act (POA)	0						0						0	0
0498	Other	0						0						0	0
0499	**Subtotal**	4,548,182	0	594,185	267,163	0	102,702	5,512,232	0	430,986	0	443,424	0	6,386,642	6,386,642
	Transportation services														
0610	Roadways	850,471	62,103	333,443	296,983	0	0	1,543,000	75,650	388,226		121,390		2,128,266	2,128,266
0620	Winter control	34,604	0	180,281	0	0	0	214,885	0	1,475		17,614		233,974	233,974
0630	Transit	4,842	0	10,621	279,538	0	0	295,001		32,000		24,182		351,183	351,183
0640	Parking	28,642	0	15,041	9,662	0	0	53,345	0	24,959		4,373		82,677	82,677
0650	Street lighting	0	0	116,316	44,365	0	0	160,681				13,171		173,852	173,852
0660	Air transportation							0						0	0
0698	Other							0						0	0
0699	**Subtotal**	918,559	62,103	655,702	630,548	0	0	2,266,912	75,650	446,660	0	180,730	0	2,969,952	2,969,952
	Environmental services														
0810	Sanitary sewer system	739,861	86,302	204,863	230,801	0	0	1,261,827	538,000	419,200		96,359		2,315,386	2,315,386
0820	Storm sewer system	22,696	0	28,399	20,855	0	0	71,950	0	0	0	5,898		77,848	77,848
0830	Waterworks system	719,094		727,406				1,446,500		270,461		0		1,716,961	1,716,961
0840	Waste collection	91	0	12,105	42,819	10,488	0	65,503				5,369		70,872	70,872
0850	Waste disposal	10,794	0	11,026	97,626	0	0	119,446				9,791		129,237	129,237
0860	Recycling							0						0	0
0898	Other							0						0	0
0899	**Subtotal**	1,492,536	86,302	983,799	392,101	10,488	0	2,965,226	538,000	689,661	0	117,417	0	4,310,304	4,310,304
	Health services														
1010	Public health services							0						0	0
1020	Hospitals							0		0		0		0	0
1030	Ambulance services							0						0	0
1035	Ambulance dispatch							0						0	0
1040	Cemeteries							0						0	0
1098	Other							0						0	0
1099	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Social and family services														
1210	General assistance	0	0	0	0	0	78,934	78,934		4,800				83,734	83,734
1220	Assistance to aged persons							0						0	0
1230	Child care							0						0	0
1298	Other							0						0	0
1299	**Subtotal**	0	0	0	0	0	78,934	78,934	0	4,800	0	0	0	83,734	83,734
1499	**Social housing**							0						0	0
	Recreation and cultural services														
1610	Parks	409,547	0	250,463	27,262	0	0	687,272	0	108,657		56,336		852,265	852,265
1620	Recreation programs	0	0	0	0	0	150,095	150,095				0		150,095	150,095
1630	Recreation facilities	639,624	0	636,905	38,283	0	19,960	1,334,772		135,344		107,776		1,577,892	1,577,892
1640	Libraries	425,382	36,803	320,119	0	0	0	782,304	175,000	15,067		61,109		1,033,480	1,033,480
1650	Cultural services	74,218	0	32,196	1,104	0	49,400	156,918	0	3,164		8,813		168,895	168,895
1698	Other							0						0	0
1699	**Subtotal**	1,548,771	36,803	1,239,683	66,649	0	219,455	3,111,361	175,000	262,232	0	234,034	0	3,782,627	3,782,627
	Planning and development														
1810	Planning and zoning	142,692	0	18,558	6,203	0	0	167,453	0	6,083		13,726		187,262	187,262
1820	Commercial and Industrial	275,330	0	133,293	8,334	0	3,163	420,120	0	545,237		34,181		999,538	999,538
1830	Residential development							0						0	0
1840	Agriculture and reforestation							0						0	0
1850	Tile drainage/shoreline assistance							0						0	0
1898	Other							0						0	0
1899	**Subtotal**	418,022	0	151,851	14,537	0	3,163	587,573	0	551,320	0	47,907	0	1,186,800	1,186,800
3099	Electricity							0						0	0
3299	Gas							0						0	0
3499	Telephone							0						0	0
5099	Non-Functionalized Amounts													0	0
9910	**TOTAL**	9,884,032	185,208	4,146,192	1,591,176	484,947	404,254	16,695,809	788,650	2,707,758	0	0	0	20,192,217	20,192,217

* Column 13, designated for Allocation of Program Support (Line 0260), may also include amounts allocated for Corporate Management (Line 0250)

Schedule 42
ADDITIONAL REVENUE FUND INFORMATION
for the year ended December 31, 2002

Additional information contained in Schedule 40

		1 $
	Total of column 1 and 14 includes:	
5010	Salaries and wages	8,977,858
5020	Employee benefits	906,174
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	**Subtotal**	9,884,032
	Total of column 4 includes:	
5210	Municipal Property Assessment Corporation (MPAC)	
	Total of columns 2 and 8 includes:	
5410	Payments to Ontario in respect of Downtown Revitalization Program loans	
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)	
5430	Interest portion of transit debt charges (Included on line 0630)	
	Total of column 5 includes:	
5610	Short term interest costs	27,475
	Total of column 6 includes:	
5810	Grants to charitable and non-profit organizations	301,552
5820	Grants to universities and colleges	
5830	GT Transit	
	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	
5897	Other: Conservation	102,702
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
	Total of column 11 includes:	
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB oı (Exclude debt charges reported in columns 2 and 8)	
	Line 0630 of column 11 includes:	
6110	Conventional transit services	351,183
	Line 0810 of column 11 includes:	
6210	Sanitary sewer collection	1,039,630
6220	Sanitary sewer treatment and disposal	1,275,756
6299	**Subtotal**	2,315,386
	Line 0820 of column 11 includes:	
6410	Storm sewer collection	71,950
6420	Storm sewer treatment and disposal	
6499	**Subtotal**	71,950
	Line 0820 of column 11 includes:	
6510	Urban storm water management	71,950
6520	Rural storm water management	0
6599	**Subtotal**	71,950
	Line 0830 of column 11 includes:	
6610	Waterworks treatment	
6620	Waterworks distribution	

Schedule 42
ADDITIONAL REVENUE FUND INFORMATION
for the year ended December 31, 2002

6699	**Subtotal**	0

Schedule 42
ADDITIONAL REVENUE FUND INFORMATION
for the year ended December 31, 2002

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
	Total of column 14 includes:	$	$
6810	Unfunded Post-Employment Benefits		
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities		
6830	Accrued Interest		
6890	Other		
6899	**Subtotal**	0	0

Additional information contained in Schedule 12 (CMSM's only)

		1
	Total of column 3 includes:	$
8210	Revenue received from other municipalities for services delivered by CMSM	

Schedule 50
CAPITAL FUND OPERATIONS
for the year ended December 31, 2002

SOURCES of CAPITAL FUND FINANCING

Capital Fund Revenues

		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	
0225	Ontario Clean Water Agency (OCWA)	
0230	Tile drainage and shoreline property assistance 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)	
0298	Other	
0299	**Subtotal**	0
	Grants and loan forgiveness:	
0410	Ontario (SLC 52 9910 03)	10,266
0420	Canada (SLC 52 9910 04)	0
0499	**Subtotal**	10,266
0699	**Other municipalities - Grants and fees** (SLC 52 9910 05)	891,778
	Other financing:	
0810	Prepaid special charges	
0820	Proceeds from sale of land	157,194
0830	Proceeds from sale of hydro utilities	
0840	Proceeds from sale of other capital assets	19,260
	Investment income	
0850	From own funds	
0860	From other	294,629
0870	Donations	64,504
0897	Other: Rental of capital assets	12,800
0898	Other: Cost sharing of capital projects	122,326
0899	**Subtotal**	670,713
9910	**TOTAL Capital Fund Revenues**	1,572,757
	Transfers from own funds to capital fund	
2010	Contributions from revenue fund (SLC 52 9910 01)	1,086,886
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	2,001,732
9920	**TOTAL Transfers from own funds to capital fund**	3,088,618
9930	**TOTAL Sources of capital financing**	4,661,375

	APPLICATIONS of CAPITAL FUND FINANCING	$
3098	**Capital expenditures LESS Unfunded Liabilities** (SLC 52 9910 09)	6,933,861
	Transfers of proceeds from long term liabilities to:	
3210	Other municipalities	
3220	Unconsolidated local boards	
3230	Individuals	
3299	**Subtotal**	0
	Transfers from capital fund to own funds	
3410	Transfers to revenue fund	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03)	19,260
3499	**Subtotal**	19,260
9940	**TOTAL Applications of capital financing**	6,953,121

Schedule 50
CAPITAL FUND OPERATIONS
for the year ended December 31, 2002

	CONTINUITY of CAPITAL FUND OPERATIONS	1 $
5010	Capital fund balance, beginning of year	-3,078,891
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	4,661,375
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	6,953,121
5050	PLUS: Adjustments for PSAB	
5060	PLUS:	
5090	Capital fund balance, end of year	-5,370,637

	Capital fund balance, end of year, reported in line 5090 is analyzed as follows:	$
5200	Unexpended Capital Financing	141,442
	LESS: Unfinanced capital outlay to be recovered from:	
5410	Taxation or user charges within term of council	
5420	Proceeds from long term liabilities	970,000
5430	Transfers from reserves and reserve funds	4,542,079
5498	Other	
5400	**Unfinanced Capital Outlay**	5,512,079
9950	**Capital fund balance, end of year**	-5,370,637

	Total of line 3098 includes:	$
6010	Short term interest costs	

FIR2002: Cobourg T

Asmt Code: 1421
MAH Code: 61403

Schedule 52

SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2002

		SOURCES of CAPITAL FUND FINANCING						Expenditures		
		Contributions from Own Funds		Capital Grants						
		Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
		1	2	3	4	5	6	8	7	9
		$	$	$	$	$	$	$	$	$
0299	**General government**	223,000	7,500	0	0	0	44,784		334,908	334,908
	Protection services									
0410	Fire	109,500	75,000	0	0	0	0		477,410	477,410
0420	Police	114,100	0	10,266	0	0			113,701	113,701
0430	Conservation authority									0
0440	Protective inspection and control									0
0450	Emergency measures	0	33,831	0	0	0	0		55,588	55,588
0460	Provincial Offences Act (POA)									0
0498	Other									0
0499	**Subtotal**	223,600	108,831	10,266	0	0	0	0	646,699	646,699
	Transportation services									
0610	Roadways	233,800	154,200	0	0	891,778	78,267		2,378,498	2,378,498
0620	Winter control	0	20,000	0	0	0	0		15,006	15,006
0630	Transit	0	134,000	0	0	0	19,260		0	0
0640	Parking	0	70,000	0	0	0	0		83,402	83,402
0650	Street lighting									0
0660	Air transportation									0
0698	Other									0
0699	**Subtotal**	233,800	378,200	0	0	891,778	97,527	0	2,476,906	2,476,906
	Environmental services									
0810	Sanitary sewer system	0	851,000	0	0	0	0		467,222	467,222
0820	Storm sewer system	0	0	0	0	0	0		35,756	35,756
0830	Waterworks system	270,461					294,629		565,090	565,090
0840	Waste collection									0
0850	Waste disposal	0	0	0	0	0	4,950		76,851	76,851
0860	Recycling									0
0898	Other									0
0899	**Subtotal**	270,461	851,000	0	0	0	299,579	0	1,144,919	1,144,919
	Health services									
1010	Public health services	0	352,990	0	0	0	0		966,542	966,542
1020	Hospitals									0
1030	Ambulance services									0
1035	Ambulance dispatch									0
1040	Cemeteries									0
1098	Other									0
1099	**Subtotal**	0	352,990	0	0	0	0	0	966,542	966,542
	Social and family services									
1210	General assistance									0
1220	Assistance to aged persons									0
1230	Child care									0
1298	Other									0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0
1499	**Social housing**									0
	Recreation and cultural services									
1610	Parks	89,025	276,475	0	0	0	98,962		1,027,556	1,027,556
1620	Recreation programs									0
1630	Recreation facilities	0	24,650	0	0	0	34,600		73,930	73,930
1640	Libraries	0	2,086	0	0	0	0		20,086	20,086
1650	Cultural services	32,000	0	0	0	0	0		23,312	23,312
1698	Other									0
1699	**Subtotal**	121,025	303,211	0	0	0	133,562	0	1,144,884	1,144,884
	Planning and development									
1810	Planning and zoning									0
1820	Commercial and industrial	15,000	0	0	0	0	36,909		219,003	219,003
1830	Residential development	0	0	0	0	0	58,352		0	0
1840	Agriculture and reforestation									0
1850	Tile drainage/shoreline assistance									
1898	Other									0
1899	**Subtotal**	15,000	0	0	0	0	95,261	0	219,003	219,003
3099	Electricity									0
3299	Gas									0
3499	Telephone									0
3699	Government Business Enterprise									0
5099	Non-Functionalized Amounts									0
9910	**TOTAL**	1,086,886	2,001,732	10,266	0	891,778	670,713	0	6,933,861	6,933,861

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2002

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	2,325,791	0	3,571,389
	Revenues			
0410	Contributions from revenue fund	24,959		1,595,913
0420	Contributions from capital fund			19,260
	Development Charges Act			
0610	Non-discounted services	302,110		
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	**Subtotal Development Charges Act**	302,110		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)	4,160		
	Investment income			
0840	From own funds	54,656		28,356
0850	From other			
0895	Other Share Services			36,000
0896	Other			
0897	Other			
0898	Other			
9910	**TOTAL Revenues**	385,885	0	1,679,529
	Expenditures			
1010	Transferred to capital fund	765,761		1,235,971
1020	Transferred to revenue fund			636,381
1030	Charges for long term liabilities - principal and interest			
1040	Development Charges Act - Credits utilized (Capital Fund)			
1050	Development Charges Act - Credits utilized (Revenue Fund)			
1096	Other			
1097	Other			
1098	Other			
9920	**TOTAL Expenditures**	765,761	0	1,872,352
2099	**Balance, end of year**	1,945,915	0	3,378,566

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2002

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		$	$	$
5010	Working funds			317,200
5020	Contingencies			33,662
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
	Current purposes			
5205	General government			336,717
5210	Protection services			406
	Transportation services:			
5215	Roadways			
5220	Transit			
	Environmental services:			
5225	Sanitary sewer system			
5230	Storm sewer system			
5235	Waterworks system			
5240	Waste collection			
5245	Waste disposal			
5250	Health services			4,000
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5270	Recreation facilities			2,433
5275	Libraries			0
5280	Planning and development			2,000
5290	Other and unspecified			13,028
	Capital purposes			
5405	General government			22,794
5410	Protection services			344,405
	Transportation services:			
5415	Roadways			749,947
5420	Transit			24,882
	Environmental services:			
5425	Sanitary sewer system			837,232
5430	Storm sewer system			
5435	Waterworks system			281,385
5440	Waste collection			27,269
5445	Waste disposal			
5450	Health services			
5455	Social and family services			
5460	Social housing			
	Recreation and cultural services:			
5465	Parks			45,746
5470	Recreation facilities			228,698
5475	Libraries			21,361
5480	Planning and development			85,401
5490	Other and unspecified			
	Obligatory reserve funds / Deferred revenue:			
	Development Charges Act			
5610	Non-discounted services	1,701,089		
5620	Discounted services			
5630	Lot levies			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	100,776		
5660	Parking revenues	144,050		
5670	Debenture repayment			
5680	Exchange rate stabilization			
5697	Other			
5698	Other			
9930	**TOTAL**	1,945,915	0	3,378,566

Schedule 70
CONSOLIDATED FINANCIAL POSITION
for the year ended December 31, 2002

		1 $
	Financial Assets	
0299	**Cash and temporary investments**	3,052,516
	Accounts receivable	
0410	Canada	4,469
0420	Ontario	1,406,696
0430	Upper-tier	
0440	Other municipalities	47,306
0450	School boards	277,843
0490	Other receivables	3,030,816
0499	**Subtotal**	4,767,130
	Taxes receivable	
0610	Current year's levies	978,480
0620	Previous year's levies	469,850
0630	Prior year's levies	877,450
0640	Penalties and interest	743,787
0690	LESS: Allowance for uncollectables	360,922
0699	**Subtotal**	2,708,645
	Other financial assets	
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	14,442,184
0828	Other	
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0845	Debt recoverable from others	
0850	Deferred taxes receivable	
0890	Other	56,139
0899	**Subtotal**	14,498,323
9910	**TOTAL Financial Assets**	25,026,614
	Other Assets	
1010	Inventories of materials and supplies, and prepaid expenses	
9920	**TOTAL Other Assets**	0
9930	**TOTAL Assets**	25,026,614

		1 $
	Liabilities	
	Temporary loans	
2010	Current purposes	4,475,624
	Capital purposes:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	**Subtotal**	4,475,624
	Accounts payable and accrued liabilities	
2210	Canada	32,000
2220	Ontario	2,681
2230	Upper-tier	
2240	Other municipalities	47,058
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,152,823
2290	Other	
2299	**Subtotal**	1,234,562
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	1,945,915
2490	Other	
2499	**Subtotal**	1,945,915
	Long term liabilities	
2610	Debt issued	1,668,236
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	**Subtotal**	1,668,236
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	
2898	Other	
2899	**Subtotal**	0
9940	**TOTAL Liabilities**	9,324,337
9945	**TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)**	15,702,277

Schedule 70
CONSOLIDATED FINANCIAL POSITION
for the year ended December 31, 2002

		1 $
	Municipal Position	
	Fund balances	
	Revenue fund	
5010	General revenue	4,941,464
	Special charges and special areas	
5026	Other	
5027	Other	
5028	Other	
5029	Other	
	Local boards	
5030	Transit operations	
5035	Water operations	
5040	Sewer operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5099	**Revenue fund balance**	4,941,464
5299	**Capital fund balance** (SLC 50 5090 01)	-5,370,637
5499	**Reserves and Discretionary reserve funds balance** (SLC 60 2099 02 + 03)	3,378,566
5080	**Equity in Government Business Enterprises** (SLC 10 6090 01)	14,442,184
9950	**TOTAL Fund balances**	17,391,577
	LESS: Amounts to be recovered in future years	
5610	Long term liabilities	1,668,236
5615	Solid waste landfill closure and post-closure liabilities	
5620	Post employment benefits	
5630	Interest	21,064
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other	
5699	**Subtotal**	1,689,300
6099	**Municipal Position**	15,702,277
9960	**TOTAL Liabilities and Municipal Position**	25,026,614
8010	* Market value of Investments included in lines 0805 to 0828	

Single/Lower-Tier ONLY

Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2002

	Continuity of Taxes Receivable	9
		$
0210	Taxes receivable, beginning of year	2,931,043
0215	PLUS: Amounts added to tax bills for collection purposes only	-40,185
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	27,991,590
0225	PLUS: Current Year Penalties and Interest	284,710
0240	LESS: Total cash collections (SLC 72 0699 09)	27,005,975
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,312,223
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Allowance adjustment	-140,315
0290	Taxes receivable, end of year	2,708,645

	Cash Collections	9
		$
0610	Current year's tax	24,230,710
0620	Previous year's tax	1,227,448
0630	Penalties and interest	207,879
0640	Amounts added to tax bills for collection purposes only	1,339,938
0690	Other	
0699	**TOTAL Cash Collections**	27,005,975

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MAH Code: 61403

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2002

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
1099	Municipal Act 421, 441, 442, 442.6, 443, ARB's, RFR's	271,491	0	91,167	370		363,028	252,703	112,430	728,161
1299	Discounts allowed (Mun. Act 399 (5))									0
1499	Tax Credit (Municipal Elderly Residents' Assistance Act)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act	28		9			37	102	46	185
1810	Rebates to Commercial properties (Mun. Act 442.2)						0			0
1820	Rebates to Industrial properties (Mun. Act 442.2)						0			0
1899	**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates to Eligible Charities (Mun. Act 442.1)						0			0
2299	Vacant Unit Rebates (Mun. Act 442.5)	53,951		18,116	74		72,141	47,674	21,216	141,031
2399	Reduction for Heritage Property (Mun. Act 442.8)						0	17,198		17,198
2890	Other						0			0
2891	Other						0	425,648		425,648
2899	**Tax adjustments before allowances**	325,470	0	109,292	444	0	435,206	743,325	133,692	1,312,223

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 373						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	0	0	0

Additional Information

		1	2	3	4	5	6	7	8	9
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	6,190,712	6,110	1,687,256	11,915	119	7,896,112			

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2002

1. Debt burden of the municipality

		1 $
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	1,668,236
0299	Subtotal	1,668,236
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	
0699	Subtotal	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer	
0820	Water	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1099	Subtotal	0
9910	**TOTAL Debt burden of the municipality**	1,668,236

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,668,236
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1298	Other	
9920	**TOTAL Debt burden of the municipality**	1,668,236

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	880,236
1420	Transit	
	Environmental services:	
1425	Sanitary sewer system	395,000
1430	Storm sewer system	
1435	Waterworks system	
1440	Waste collection	
1445	Waste disposal	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1470	Recreation facilities	
1475	Libraries	393,000
1480	Planning and development	
1485	Electricity	
1486	Gas	
1487	Telephone	
1490	Other long term liabilities	
9930	**TOTAL Debt burden of the municipality**	1,668,236

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2002

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

		1 $
	US Dollars:	
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in	

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

1810	Own funds	
	Ontario Clean Water Agency	
1820	Sewer	
1830	Water	

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	**TOTAL**	0

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2002

8. Contingent liabilities

		Is Value in Column 2 Estimated? 1 Y or N	Value 2 $	Number of Years Payable Over 3 Years
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			
2699	TOTAL		0	

9. Ontario Clean Water Agency Provincial Projects

		Accumulated Surplus / Deficit 1 $	Total Outstanding Capital Obligation 2 $	Debt Charges 3 $
	Water projects:			
2810	For this Municipality only			
2820	Share of integrated project(s)			
	Sewer projects:			
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year

		Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the consolidated revenue fund			
3012	General Tax Rates	788,650	185,208	
3014	Other			
3020	Recovered from reserve funds			
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	TOTAL	788,650	185,208	
	Line 3099 includes:			
3110	Lump sum (balloon) repayments of long term debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

11. Long term debt refinanced

		Principal 1 $	Interest 2 $
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2002

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	Year 2003	389,877	116,566						
3220	Year 2004	421,199	85,024						
3230	Year 2005	236,359	58,714						
3240	Year 2006	98,802	38,951						
3250	Year 2007	105,534	32,219						
3260	Years 2008 to 2012	416,465	50,647						
3270	Years 2013 onwards								
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	**TOTAL**	1,668,236	382,121	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.gov.on.ca**

3601

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

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2002

		Full-Time Funded Positions	Part-Time Funded Positions	Seasonal Employees	Total Person Hours Worked
	1. Municipal workforce profile	1	2	3	4
	Employees of the Municipality	#	#	#	# of Hours
0205	Administration	28.00	7.00	1.00	55,044
0210	Fire	16.00	13.00		34,873
0215	Police	43.00	17.00		118,122
0220	Transit				
0225	Public Works	14.00		1.00	29,128
0230	Health Services				
0235	Homes for the Aged				
0240	Other Social Services				
0245	Parks and Recreation	15.00	10.00	62.00	59,486
0250	Libraries				
0255	Planning	2.00			3,640
0290	Other	11.00	11.00	5.00	30,128
0298	**Subtotal**	129.00	58.00	69.00	330,421
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	75%	40%	9%	
	Employees of Joint Local Boards				
0305	Administration				
0310	Fire				
0315	Police				
0320	Transit				
0325	Public Works				
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	0
0399	**TOTAL**	129.00	58.00	69.00	330,421

		Own Municipality	Other Munic., School Boards	Provincial	Federal
	2. Selected investments of own sinking funds as at Dec. 31	1	2	3	4
		$	$	$	$
0610	Own sinking funds				

		Number of Contracts	Value of Contracts
	3. Municipal procurement this year	1	2
		#	$
1010	Total construction contracts awarded	10	2,180,000
1020	Construction contracts awarded at $100,000 or greater	8	2,050,000

		Number of Building Permits	Total Value of Building Permits	Square metres of New Construction
	4. Building permit information	1	2	3
		#	$	m²
1210	Residential properties	185	8,904,847	1
1220	Multi-Residential properties			
1230	All other property classes	58	59,593,924	1
1299	**Subtotal**	243	68,498,771	2

1 Square Foot = 0.0929 m²

	5. Insured value of physical assets	1
		$
1410	Buildings	103,816,500
1420	Machinery and equipment	5,643,500
1498	Other	0
1499	**Subtotal**	109,460,000

	6. Total Dollar Losses due to Structural Fires	1
		$
1510	Losses due to structural fires, averaged over 3 yrs (2000 - 2002)	223,229

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2002

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Rev. Fund Expenditures

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Rev. Fund Expenditure 4 $	Comments 5
1601	Animal Control	Protective inspection and control	0440	150,016	*Joint Pub. /NT.*
1602	Street Sweeping	Roadways	0610	71,152	*Contract*
1603	Transit	Transit	0630	271,852	*Contract*
1604					
1605					
1606					
1607					
1608					
1609					
1610					

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2002

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	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3	2	4	5	6
		LIST		%	$	$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2002

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

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3	2	4	5	6
		LIST		%	$	$
0851	DBIA of Cobourg	Business Improvement Area	1805	100%		
0852	Cobourg Public Library	Library Board	1604	100%		
0853	Waterworks of the Town of Cobourg	Water - Public Utility	0801	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%		

FIR2002: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 82
MUNICIPAL USER CHARGES
for the year ended December 31, 2002

1. User Fee Revenues by Function

	S12 Functional Headings	USER FEES and SERVICE CHARGES Previous Year 2 $	Current Year (S12) 3 $	Percentage Change (Prev. Year to Current Year) 4 %
0299	**General government**	496,726	411,961	-17.1%
	Protection services			
0410	Fire	15,789	10,824	-31.4%
0420	Police	13,904	18,724	34.7%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	900	5,448	505.3%
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)		0	-
0498	Other	0	0	-
0499	**Subtotal**	30,593	34,996	14.4%
	Transportation services			
0610	Roadways	62,344	0	-100.0%
0620	Winter control	0	0	-
0630	Transit	112,340	116,583	3.8%
0640	Parking	33,360	44,162	32.4%
0650	Street lighting	0	0	-
0660	Air transportation	0	0	-
0698	Other	0	0	-
0699	**Subtotal**	208,044	160,745	-22.7%
	Environmental services			
0810	Sanitary sewer system	89,322	129,328	44.8%
0820	Storm sewer system	0	0	-
0830	Waterworks system	0	2,682,941	100.0%
0840	Waste collection	0	0	-
0850	Waste disposal	915	1,091	19.2%
0860	Recycling	0	0	-
0898	Other	0	0	-
0899	**Subtotal**	90,237	2,813,360	3017.7%
	Health services			
1010	Public health services	0	0	-
1020	Hospitals	0	0	-
1030	Ambulance services	0	0	-
1035	Ambulance dispatch		0	-
1040	Cemeteries	0	0	-
1098	Other	0	0	-
1099	**Subtotal**	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	-
1499	**Social housing**	0	0	-
	Recreation and cultural services			
1610	Parks	27,185	9,717	-64.3%
1620	Recreation programs	0	0	-
1630	Recreation facilities	1,151,813	1,238,296	7.5%
1640	Libraries	155,171	0	-100.0%
1650	Cultural services	144,963	135,188	-6.7%
1698	Other	0	0	-
1699	**Subtotal**	1,479,132	1,383,201	-6.5%
	Planning and development			
1810	Planning and zoning	67,600	84,387	24.8%
1820	Commercial and industrial	12,839	5,274	-58.9%
1830	Residential development	0	0	-
1840	Agriculture and reforestation	0	0	-
1850	Tile drainage/shoreline assistance	0	0	-
1898	Other	0	0	-
1899	**Subtotal**	80,439	89,661	11.5%
3099	**Electricity**	0	0	-
3299	**Gas**	0	0	-
3499	**Telephone**	0	0	-
9910	**TOTAl**	2,385,171	4,893,924	105.2%

FIR2002: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 82

MUNICIPAL USER CHARGES

for the year ended December 31, 2002

2. Detailed information of NEW user fees only

Please provide a brief description of all NEW User Fees included under the Functional Categories in Part 1 of Schedule 82:

	S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
	1	2	3	4	5	6	7	8
	LIST	#		$	$	LIST	$	
5001								
5002								
5003								
5004								
5005								
5006								
5007								
5008								
5009								
5010								
5011								
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5049								
5999						**Subtotal**	0	
6099						Other User Fees	4,893,924	
9920						**TOTAL User fees and service charges**	4,893,924	