

2003 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: **2003-V01**

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, 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	John Moore, CA
0092	Municipal Audit Firm	BDO Dunwoody
0090	Municipal Treasurer	D. Steven Robinson
0094	Date	31/Jan/05

Signature of Municipal Treasurer

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01)	\$	21,693,208
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)		22,191,519
0054	Total Assets (SLC 70 9930 01)		39,200,774
0070	Outstanding In-Year Critical Errors		0

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Schedule 10 REVENUE FUND RECEIPTS for the year ended December 31, 2003

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)	13,729,787
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	132,366
Ontario Unconditional Grants		
0610	Community reinvestment fund	659,000
0695	Other <input type="text"/>	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	659,000
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	38,000
0820	Canada conditional grants (SLC 12 9910 02)	0
0899	Subtotal	38,000
1099	Revenue from other municipalities (SLC 12 9910 03)	262,601
1299	User fees and service charges (SLC 12 9910 04)	4,848,615
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	338,469
1430	Rents, concessions and franchises	100,985
1499	Subtotal	439,454
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	40,018
1620	Penalties and interest on taxes	303,747
1699	Subtotal	343,765
Other revenue		
Investment income		
1810	From own funds	751,870
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 <input type="text"/> Sale of industrial land	112,732
1897	Other <input type="text"/> Sale of water	0
1898	Other <input type="text"/>	
1899	Subtotal	864,602
9910	TOTAL Revenue fund revenues	21,318,190
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)	375,018
9920	TOTAL Transfers	375,018
9930	TOTAL Revenue fund receipts	21,693,208
Continuity of Revenue Fund Balance		\$
5010	Accumulated net revenue (deficit), beginning of year	4,941,465
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	21,693,208
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	22,191,519
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Accumulated net revenue (deficit), end of year	4,443,154
Continuity of Government Business Enterprise Equity		\$
6010	Government Business Enterprise Equity, beginning of year	14,442,184
6020	PLUS: Net Income for Government Business Enterprise for year	2,333,112
6060	PLUS: <input type="text"/>	
6090	Government Business Enterprise Equity, end of year	16,775,296

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Schedule 12

CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2003

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$
0299 General government				30,488
Protection services				
0410 Fire				11,841
0420 Police				23,675
0430 Conservation authority				
0440 Protective inspection and control			4,785	750
0450 Emergency measures				
0460 Provincial Offences Act (POA)				
0498 Other <input type="text"/>				
0499 Subtotal	0	0	4,785	36,266
Transportation services				
0610 Roadways			28,799	
0620 Winter control				
0630 Transit				91,683
0640 Parking				28,257
0650 Street lighting				
0660 Air transportation				
0698 Other <input type="text"/>				
0699 Subtotal	0	0	28,799	119,940
Environmental services				
0810 Sanitary sewer system				227,186
0820 Storm sewer system				
0830 Waterworks system			28,075	2,705,557
0840 Waste collection				
0850 Waste disposal				
0860 Recycling				
0898 Other <input type="text"/>				
0899 Subtotal	0	0	28,075	2,932,743
Health services				
1010 Public health services				
1020 Hospitals				
1030 Ambulance services				
1035 Ambulance dispatch				
1040 Cemeteries				
1098 Other <input type="text"/>				
1099 Subtotal	0	0	0	0
Social and family services				
1210 General assistance				
1220 Assistance to aged persons				
1230 Child care				
1298 Other <input type="text"/>				
1299 Subtotal	0	0	0	0
1499 Social housing				
Recreation and cultural services				
1610 Parks				14,307
1620 Recreation programs				
1630 Recreation facilities				1,143,002
1640 Libraries	28,000		200,942	326,902
1650 Cultural services				156,639
1698 Other <input type="text"/>				
1699 Subtotal	28,000	0	200,942	1,640,850
Planning and development				
1810 Planning and zoning				59,875
1820 Commercial and industrial	10,000			28,453
1830 Residential development				
1840 Agriculture and reforestation				
1850 Tile drainage/shoreline assistance				
1898 Other <input type="text"/>				
1899 Subtotal	10,000	0	0	88,328
3099 Electricity				
3299 Gas				
3499 Telephone				
9910 TOTAL	38,000	0	262,601	4,848,615

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2003

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	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	
0430	C Commercial	N	
0440	I Industrial	N	

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			
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	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	2	20030922	20031124
1260	I Industrial	2	20030303	2	20030922	20031124
1270	P Pipeline	1	20030303	2	20030602	20030902
1298	Other <input type="text"/>					

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2003

1. GENERAL PURPOSE LEVY INFORMATION

		Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	1,084,496,185	13,250,177	5,915,112	8,023,664	27,188,953

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Cobourg T												
0010	RT	0 Residential	Full Occupied	1.0000	100%	811,021,992	1.015460%	0.453320%	0.335000%	1.803780%	8,235,604	3,676,525	2,716,924	14,629,053
0050	MT	0 Multi-Residential	Full Occupied	2.2160	100%	51,208,300	2.250250%	1.004563%	0.335000%	3.589813%	1,152,315	514,420	171,548	1,838,283
0110	FT	0 Farmland	Full Occupied	0.2500	100%	1,204,380	0.253860%	0.113331%	0.083750%	0.450941%	3,057	1,365	1,009	5,431
0210	CT	0 Commercial	Full Occupied	1.5152	100%	115,745,353	1.538620%	0.686860%	2.149776%	4.375256%	1,780,881	795,009	2,488,266	5,064,156
0240	CU	0 Commercial	Excess Land	1.5152	70%	3,069,475	1.077040%	0.480812%	1.504843%	3.062695%	33,059	14,758	46,191	94,008
0270	CX	0 Commercial	Vacant Land	1.5152	70%	7,765,800	1.077040%	0.480812%	1.504843%	3.062695%	83,641	37,339	116,863	237,843
0340	ST	0 Shopping Centre	Full Occupied	1.5152	100%	30,802,495	1.538620%	0.686860%	2.149776%	4.375256%	473,933	211,570	662,185	1,347,688
0350	SU	0 Shopping Centre	Excess Land	1.5152	70%	14,170	1.077040%	0.480812%	1.504843%	3.062695%	153	68	213	434
0320	DT	0 Office Building	Full Occupied	1.5152	100%	1,307,000	1.538620%	0.686860%	2.149776%	4.375256%	20,110	8,977	28,098	57,185
0275	CJ	0 Commercial	Vacant Land, Shared PIL	1.5152	70%	64,000	1.077040%	0.480812%	1.504843%	3.062695%	689	308	963	1,960
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.6300	100%	149,800	2.670650%	1.192219%	3.357449%	7.220318%	4,001	1,786	5,029	10,816
0510	IT	0 Industrial	Full Occupied	2.6300	100%	11,258,655	2.670650%	1.192219%	3.357449%	7.220318%	300,679	134,228	378,004	812,911
0540	IU	0 Industrial	Excess Land	2.6300	65%	1,413,205	1.735930%	0.774955%	2.182342%	4.693227%	24,532	10,952	30,841	66,325
0570	IX	0 Industrial	Vacant Land	2.6300	65%	1,131,250	1.735930%	0.774955%	2.182342%	4.693227%	19,638	8,767	24,688	53,093
0610	LT	0 Large Industrial	Full Occupied	2.6300	100%	16,746,031	2.670650%	1.192219%	3.357449%	7.220318%	447,228	199,649	562,239	1,209,116
0620	LU	0 Large Industrial	Excess Land	2.6300	65%	206,119	1.735930%	0.774955%	2.182342%	4.693227%	3,578	1,597	4,498	9,673
0710	PT	0 Pipeline	Full Occupied	1.1981	100%	3,696,000	1.216620%	0.543126%	1.694402%	3.454148%	44,966	20,074	62,625	127,665
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.5152	100%	6,608,360	1.538620%	0.686860%	2.149776%	4.375256%	101,678	45,390	142,065	289,133
0228	CM	0 Commercial	'General' Only (No Educ.)	1.5152	100%	3,766,630	1.538620%	0.686860%	0.000000%	2.225480%	57,954	25,871	0	83,825
0600	LH	0 Large Industrial	Full Occupied, Shared PIL	2.6300	100%	17,317,170	2.670650%	1.192219%	3.357449%	7.220318%	462,481	206,459	581,415	1,250,355
9201			Subtotal			1,084,496,185					13,250,177	5,915,112	8,023,664	27,188,953

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2003

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

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

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

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Asmt Code: 1421

MAH Code: 61403

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2003

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2003

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 444)	309,667	138,966	319,462	768,095
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	13,559,844	6,054,078	8,343,126	27,957,048
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements	-10,796	618,599		607,803
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	118,024			118,024
8097	Other <input type="text" value="Sewer surcharge on direct water billing"/>	565,588			565,588
9890	Subtotal	672,816	618,599	0	1,291,415
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	8,492	3,849	12,490	24,831
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	8,492	3,849	12,490	24,831
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	14,241,152	6,676,526	8,355,616	29,273,294

2003-V01

FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2003

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

							PIL Assessment				LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL						4,341,250				64,518	28,802	22,238	115,558

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT			
1 LIST	2 LIST	3	4	5	6 %	7 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	Cobourg T													
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%		1.015460%	0.453320%	0.000000%	1.468780%	0	0	0	0
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.0000	100%	388,000	1.015460%	0.453320%	0.000000%	1.468780%	3,940	1,759	0	5,699
1210	CF	0	Commercial	PIL: Full Occupied	1.5152	100%	997,000	1.538620%	0.686875%	2.149776%	4.375271%	15,340	6,848	21,433	43,621
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.5152	100%	2,902,750	1.538620%	0.686875%	0.000000%	2.225495%	44,662	19,938	0	64,600
1250	CV	0	Commercial	PIL: Excess Land	1.5152	70%	53,500	1.077040%	0.480812%	1.504843%	3.062695%	576	257	805	1,638
												0	0	0	0
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9201	Subtotal						4,341,250					64,518	28,802	22,238	115,558

FIR2003: Cobourg T **Schedule 24**
Asmt Code: 1421 **PAYMENTS-IN-LIEU of TAXATION**
MAH Code: 61403 **for the year ended December 31, 2003**

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

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

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	PIL Assessment \$	Tax Rates				Municipal PILS			TOTAL \$
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS	
							0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	12	13	14	15
											\$	\$	\$	\$
4001														
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%					0			0
											0			0
											0			0
											0			0
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											0			0
9401				Subtotal			0				0			0

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2003

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

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

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

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2003

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	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			
		64,518	28,802	22,238	115,558
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="width: 100px;" type="text"/>				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)	16,692	3,108		19,800
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	16,692	3,108	0	19,800
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		81,210	31,910	22,238	135,358

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2003

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%	73.337%	0.000%	26.528%	0.135%	0.000%		
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	3 \$	LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	811,021,992	811,021,992	14,629,053	8,235,604	3,676,525	2,716,924	2,297,360	4,487	407,630	7,447	
0050 Multi-residential	51,208,300	113,477,593	1,838,283	1,152,315	514,420	171,548	157,751	377	13,420	0	
0110 Farmland	1,204,380	301,095	5,431	5,431	1,365	1,009	832	0	177		
0140 Managed Forests	0	0	0	0	0	0					
9110 Subtotal	863,434,672	924,800,680	16,472,767	9,390,976	4,192,310	2,889,481	2,455,943	4,864	421,227	7,447	0
0210 Commercial	137,019,618	202,657,751	5,770,925	2,057,902	918,675	2,794,348	2,049,291	0	741,285	3,772	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	1,307,000	1,980,366	57,185	20,110	8,977	28,098	20,606	0	7,454	38	0
0340 Shopping Centre	30,816,665	46,686,970	1,348,122	474,086	211,638	662,398	485,783	0	175,721	894	0
9120 Subtotal	169,143,283	251,325,087	7,176,232	2,552,098	1,139,290	3,484,844	2,555,680	0	924,459	4,705	0
0510 Industrial	13,952,910	34,353,982	943,145	348,850	155,733	438,562	321,628	0	116,342	592	0
0610 Large Industrial	34,269,320	89,938,579	2,469,144	913,287	407,705	1,148,152	842,020	0	304,582	1,550	0
9130 Subtotal	48,222,230	124,292,562	3,412,289	1,262,137	563,438	1,586,714	1,163,648	0	420,923	2,142	0
0710 Pipelines	3,696,000	4,428,178	127,665	44,966	20,074	62,625	45,927	0	16,613	85	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	0	0	0					
9170 Supplementary Taxes			768,095	309,667	138,966	319,462	234,284		84,747	431	
9180 Total Levied by Rate			27,957,048	13,559,844	6,054,078	8,343,126	6,455,483	4,864	1,867,970	14,809	0
9190 Amts Added to Tax Bill			1,291,415	672,816	618,599	0					
9192 Other Taxation Amounts			24,831	8,492	3,849	12,490	9,160		3,313	17	
9199 TOTAL before Adj.	1,084,496,185	1,304,846,506	29,273,294	14,241,152	6,676,526	8,355,616	6,464,643	4,864	1,871,283	14,826	0
2. Payments-In-Lieu of Taxation		Total PILS Levied			Municipal PILS			Education PILS			
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	3 \$	LT / ST 4 \$	UT 5 \$	6 \$					
1010 Residential	388,000	388,000	5,699	3,940	1,759	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	5,699	3,940	1,759	0					
1210 Commercial	3,953,250	5,965,645	109,859	60,578	27,043	22,238					
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	3,953,250	5,965,645	109,859	60,578	27,043	22,238					
1510 Industrial	0	0	0	0	0	0					
1610 Large Industrial	0	0	0	0	0	0					
9230 Subtotal	0	0	0	0	0	0					
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			115,558	64,518	28,802	22,238					
9290 Amts Added to PILs			0	0	0	0					
9292 Other PIL Amounts			19,800	16,692	3,108	0					
9299 TOTAL before Adj.	4,341,250	6,353,645	135,358	81,210	31,910	22,238					

Part 3 contains Distribution of PILS by School Boards

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Asmt Code: 1421
MAH Code: 61403

Schedule 40
REVENUE FUND EXPENDITURES
for the year ended December 31, 2003

		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	127,836		199,473	81,867			409,176		22,000		24,467		455,643	455,643	
0250	Corporate Management	213,332		6,287	52,046	156,010		427,675		5,762		35,091		468,528	468,528	
0260	Program Support	715,428		326,248	54,040			1,095,716		96,777		-1,095,716		96,777	96,777	
0299	Subtotal	1,056,596	0	532,008	187,953	156,010	0	1,932,567	0	124,539	0	-1,036,158	0	1,020,948	1,020,948	
Protection services																
0410	Fire	1,242,458		97,209	10,052			1,349,719		139,259		117,866		1,606,844	1,606,844	
0420	Police	3,430,883		91,156	96,523			3,618,562		213,614		296,907		4,129,083	4,129,083	
0430	Conservation authority						108,864	108,864						108,864	108,864	
0440	Protective inspection and control	160,779		18,448	54,975			234,202		55,706		19,217		309,125	309,125	
0450	Emergency measures			908	5,000			5,908		16,093		485		22,486	22,486	
0460	Provincial Offences Act (POA)							0						0	0	
0498	Other							0						0	0	
0499	Subtotal	4,834,120	0	207,721	166,550	0	108,864	5,317,255	0	424,672	0	434,475	0	6,176,402	6,176,402	
Transportation services																
0610	Roadways	935,122	112,883	345,735	267,428			1,661,168	166,227	555,232	0	130,324		2,512,951	2,512,951	
0620	Winter control	71,862		297,369	7,602			376,833		1,941		30,920		409,694	409,694	
0630	Transit	6,183		14,065	313,653			333,901		42,000		27,397		403,298	403,298	
0640	Parking	26,474		11,099	18,696			56,269		22,006		4,617		82,892	82,892	
0650	Street lighting	0		105,738	90,534			196,272				16,104		212,376	212,376	
0660	Air transportation							0						0	0	
0698	Other							0						0	0	
0699	Subtotal	1,039,641	112,883	774,006	697,913	0	0	2,624,443	166,227	621,179	0	209,362	0	3,621,211	3,621,211	
Environmental services																
0810	Sanitary sewer system	821,598	36,538	93,445	463,079			1,414,660	120,000	505,657		154,567		2,194,884	2,194,884	
0820	Storm sewer system	22,205		49,430	13,234			84,869		6,964		6,964		91,833	91,833	
0830	Waterworks system	793,854		858,320				1,652,174		1,747,774				3,399,948	3,399,948	
0840	Waste collection	8,481		-420	51,352			59,413				4,875		64,288	64,288	
0850	Waste disposal							0						0	0	
0860	Recycling							0						0	0	
0898	Other							0						0	0	
0899	Subtotal	1,646,138	36,538	1,000,775	527,665	0	0	3,211,116	120,000	2,253,431	0	166,406	0	5,750,953	5,750,953	
Health services																
1010	Public health services							0						0	0	
1020	Hospitals							0						0	0	
1030	Ambulance services							0						0	0	
1035	Ambulance dispatch							0						0	0	
1040	Cemeteries							0						0	0	
1098	Other							0						0	0	
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Social and family services																
1210	General assistance						77,529	77,529		5,400				82,929	82,929	
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	77,529	77,529	0	5,400	0	0	0	82,929	82,929	
1499	Social housing							0						0	0	
Recreation and cultural services																
1610	Parks	465,526	11,880	266,780	46,167			790,353	18,105	350,860		63,875		1,223,193	1,223,193	
1620	Recreation programs							150,095		30,000				180,095	180,095	
1630	Recreation facilities	638,807		659,956	52,320		19,960	1,371,043		152,531		110,858		1,634,432	1,634,432	
1640	Libraries		23,153	755,337				778,490	189,000	134,000				1,101,490	1,101,490	
1650	Cultural services	78,999	0	20,542	1,214		54,477	155,232		2,134		8,267		165,633	165,633	
1698	Other							0						0	0	
1699	Subtotal	1,183,332	35,033	1,702,615	99,701	0	224,532	3,245,213	207,105	669,525	0	183,000	0	4,304,843	4,304,843	
Planning and development																
1810	Planning and zoning	151,493		28,760	6,460			186,713		4,091		15,320		206,124	206,124	
1820	Commercial and Industrial	297,292		162,914	8,276			468,484		532,030		27,595		1,028,109	1,028,109	
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	448,785	0	191,674	14,736	0	0	655,197	0	536,121	0	42,915	0	1,234,233	1,234,233	
3099	Electricity															
3299	Gas															
3499	Telephone															
5099	Non-Functionalized Amounts													0	0	
9910	TOTAL	10,208,612	184,454	4,408,799	1,694,520	156,010	410,925	17,063,320	493,332	4,634,867	0	0	0	22,191,519	22,191,519	

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

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MAH Code: 61403

Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2003

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	8,576,306
5020	Employee benefits	1,632,306
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	10,208,612
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of columns 2 and 8 includes:		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans	0
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)	0
Total of column 5 includes:		
5610	Short term interest costs	65,534
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	302,061
5820	Grants to universities and colleges	0
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 <input type="text"/>	
5898	Other <input type="text" value="Conservation Authority"/>	108,864
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 or C (Exclude debt charges reported in columns 2 and 8)	0
Line 0610 of column 11 includes:		
6105	Storm water	0
Line 0630 of column 11 includes:		
6110	Conventional transit services	403,298
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	843,382
6220	Sanitary sewer treatment and disposal	1,351,502
6299	Subtotal	2,194,884
Line 0820 of column 11 includes:		
6410	Storm sewer collection	91,833
6420	Storm sewer treatment and disposal	0
6499	Subtotal	91,833
Line 0820 of column 11 includes:		
6510	Urban storm water management	91,833
6520	Rural storm water management	0
6599	Subtotal	91,833
Line 0830 of column 11 includes:		
6610	Waterworks treatment	
6620	Waterworks distribution	
6699	Subtotal	0

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Schedule 42

Asmt Code: 1421

ADDITIONAL REVENUE FUND INFORMATION

MAH Code: 61403

for the year ended December 31, 2003

		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		
6840	Construction Financing Debentures		
6890	Other <input type="text"/>		
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	

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Asmt Code: 1421

MAH Code: 61403

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2003

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	2,000,000
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Ontario Municipal Economic Infrastructure Financing Authority (OMEIFA)	
0298	Other <input type="text"/>	
0299	Subtotal	2,000,000
Grants and loan forgiveness:		
0410	Ontario (SLC 52 9910 03)	10,000
0420	Canada (SLC 52 9910 04)	417,437
0499	Subtotal	427,437
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	29,910
Other financing:		
0810	Prepaid special charges	0
0820	Proceeds from sale of land	99,988
0830	Proceeds from sale of hydro utilities	
0840	Proceeds from sale of other capital assets	
Investment income		
0850	From own funds	
0860	From other	95,099
0870	Donations	5,000
0897	Other <input type="text"/> Developer Contributions	1,488,177
0898	Other <input type="text"/> Rental Income	20,205
0899	Subtotal	1,708,469
9910	TOTAL Capital Fund Revenues	4,165,816
Transfers from own funds to capital fund		
2010	Contributions from revenue fund (SLC 52 9910 01)	2,886,472
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	3,050,247
9920	TOTAL Transfers from own funds to capital fund	5,936,719
9930	TOTAL Sources of capital financing	10,102,535

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	12,294,139
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)	699,000
3499	Subtotal	699,000
9940	TOTAL Applications of capital financing	12,993,139

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Asmt Code: 1421

MAH Code: 61403

Schedule 50

CAPITAL FUND OPERATIONS

for the year ended December 31, 2003

CONTINUITY of CAPITAL FUND OPERATIONS

		1
		\$
5010	Capital fund balance, beginning of year	-5,370,637
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	10,102,535
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	12,993,139
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	-8,261,241

Capital fund balance, end of year, reported in line 5090 is analyzed as follows:

		\$
5200	Unexpended Capital Financing	1,872,859
LESS: Unfinanced capital outlay to be recovered from:		
5410	Taxation or user charges within term of council	0
5420	Proceeds from long term liabilities	10,134,100
5430	Transfers from reserves and reserve funds	0
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	10,134,100
9950	Capital fund balance, end of year	-8,261,241

Total of line 3098 includes:

		\$
6010	Short term interest costs	

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MAH Code: 61403

SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2003

	SOURCES OF CAPITAL FUND FINANCING						Expenditures		
	Contributions from Own Funds		Capital Grants		Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada					
1	2	3	4	5	6	8	7	9	
	\$	\$	\$	\$	\$	\$	\$	\$	
0299 General government	74,000	140,000			7,510	5,000		361,302	361,302
Protection services									
0410 Fire	93,000	1,646					7,206	7,206	
0420 Police	114,435						82,527	82,527	
0430 Conservation authority								0	
0440 Protective inspection and control	51,363						163,345	163,345	
0450 Emergency measures	12,000	600	10,000			0	1,125	1,125	
0460 Provincial Offences Act (POA)								0	
0498 Other								0	
0499 Subtotal	270,798	2,246	10,000	0	0	0	0	254,203	254,203
Transportation services									
0610 Roadways	418,400	280,000		17,437	22,400	1,244,003		3,340,633	3,340,633
0620 Winter control								0	
0630 Transit	10,000							0	
0640 Parking							63,498	63,498	
0650 Street lighting								0	
0660 Air transportation								0	
0698 Other								0	
0699 Subtotal	428,400	280,000	0	17,437	22,400	1,244,003	0	3,404,131	3,404,131
Environmental services									
0810 Sanitary sewer system		1,703,000				4,500		2,107,974	2,107,974
0820 Storm sewer system							370,089	370,089	
0830 Waterworks system	1,747,774					95,099	1,842,873	1,842,873	
0840 Waste collection								0	
0850 Waste disposal						6,150	252,052	252,052	
0860 Recycling								0	
0898 Other								0	
0899 Subtotal	1,747,774	1,703,000	0	0	0	105,749	0	4,572,988	4,572,988
Health services									
1010 Public health services								0	
1020 Hospitals		352,900					311,700	311,700	
1030 Ambulance services								0	
1035 Ambulance dispatch								0	
1040 Cemeteries								0	
1098 Other								0	
1099 Subtotal	0	352,900	0	0	0	0	0	311,700	311,700
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	270,500	97,451				0	2,699,257	2,699,257	
1620 Recreation programs								0	
1630 Recreation facilities	30,000	340,650				0	383,680	383,680	
1640 Libraries		134,000					134,000	134,000	
1650 Cultural services	50,500						48,903	48,903	
1698 Other								0	
1699 Subtotal	351,000	572,101	0	0	0	0	0	3,265,840	3,265,840
Planning and development									
1810 Planning and zoning							103,187	103,187	
1820 Commercial and industrial	14,500	0		400,000		286,217	20,788	20,788	
1830 Residential development						67,500		0	
1840 Agriculture and reforestation								0	
1850 Tile drainage/shoreline assistance								0	
1898 Other								0	
1899 Subtotal	14,500	0	0	400,000	0	353,717	0	123,975	123,975
3099 Electricity									
3299 Gas									
3499 Telephone									
3699 Government Business Enterprise								0	
5099 Non-Functionalized Amounts									0
9910 TOTAL	2,886,472	3,050,247	10,000	417,437	29,910	1,708,469	0	12,294,139	12,294,139

FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2003

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	1,801,865	0	3,522,617
Revenues				
0410	Contributions from revenue fund	0		1,748,395
0420	Contributions from capital fund			699,000
0499	Subtotal	0	0	2,447,395
Development Charges Act				
0610	Non-discounted services	404,533		
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	Subtotal Development Charges Act	404,533		
0810	Lot levies			
0820	Subdivider contributions	0		
0830	Recreational land (the Planning Act)	9,350		
Investment income				
0840	From own funds	51,353		30,588
0850	From other			
9910	TOTAL Revenues	465,236	0	2,477,983
Expenditures				
1010	Transferred to capital fund	1,054,000		1,996,247
1020	Transferred to revenue fund	0		375,018
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)			
9920	TOTAL Expenditures	1,054,000	0	2,371,265
2099	Balance, end of year	1,213,101	0	3,629,335

FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2003

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			
5630	Lot levies			
5660	Parking revenues			167,265
5670	Debenture repayment			
5680	Exchange rate stabilization			
Current purposes				
5205	General government			419,094
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			6,000
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5270	Recreation facilities			2,433
5275	Libraries			
5280	Planning and development			2,000
5290	Other <input type="text" value="Cultural"/>			13,028
Capital purposes				
5405	General government			-7,206
5410	Protection services			446,362
	Transportation services:			
5415	Roadways			733,666
5420	Transit			24,882
	Environmental services:			
5425	Sanitary sewer system			310,686
5430	Storm sewer system			
5435	Waterworks system			435,985
5440	Waste collection			27,269
5445	Waste disposal			
5450	Health services			
5455	Social and family services			5,400
5460	Social housing			
	Recreation and cultural services:			
5465	Parks			45,295
5470	Recreation facilities			421,373
5475	Libraries			35,134
5480	Planning and development			189,401
5490	Other <input type="text" value=""/>			
Obligatory reserve funds / Deferred revenue:				
5610	Development Charges Act - Non-discounted services	1,100,103		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	112,998		
9930	TOTAL	1,213,101	0	3,629,335

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2003

Financial Assets		1
		\$
0299	Cash and temporary investments	3,140,270
Accounts receivable		
0410	Canada	10,645
0420	Ontario	68,999
0430	Upper-tier	
0440	Other municipalities	513
0450	School boards	21,002
0490	Other receivables	3,386,237
0499	Subtotal	3,487,396
Taxes receivable		
0610	Current year's levies	619,166
0620	Previous year's levies	502,675
0630	Prior year's levies	885,212
0640	Penalties and interest	786,393
0690	LESS: Allowance for uncollectables	486,000
0699	Subtotal	2,307,446
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	15,598,171
0828	Other <input type="text" value="Industrial Property"/>	14,626,846
0829	Subtotal	30,225,017
Debt Recoverable from Others		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	7,372
0835	Notes receivable	18,991
0840	Mortgages receivable	5,919
0850	Deferred taxes receivable	2,490
0890	Other <input type="text"/>	
0898	Subtotal	34,772
9910	TOTAL Financial Assets	39,194,901
Other Assets		
1010	Inventories of materials and supplies, and prepaid expenses	5,873
9920	TOTAL Other Assets	5,873
9930	TOTAL Assets	39,200,774
8010	* Market value of Investments included in Line 0829	

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2003

Liabilities

		1
		\$
Temporary loans		
2010	Current purposes	5,474,037
Capital purposes:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	5,474,037
Accounts payable and accrued liabilities		
2210	Canada	
2220	Ontario	23,937
2230	Upper-tier	7,462
2240	Other municipalities	131,372
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	2,290,292
2290	Other	
2299	Subtotal	2,453,063
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,213,101
2490	Other	
2499	Subtotal	1,213,101
Long term liabilities		
2610	Debt issued	16,664,044
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	16,664,044
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	25,804,245
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	13,390,656

Municipal Position

		1
		\$
Fund balances		
Revenue fund		
5010	General revenue	4,443,154
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	4,443,154
5299	Capital fund balance (SLC 50 5090 01)	-8,261,241
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	3,629,335
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	16,775,296
9950	TOTAL Fund balances	16,586,544
LESS: Amounts to be recovered in future years		
5610	Long term liabilities	3,190,015
5615	Solid waste landfill closure and post-closure liabilities	
5620	Post employment benefits	
5630	Interest	
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other	
5699	Subtotal	3,190,015
6099	Municipal Position	13,396,529
9960	TOTAL Liabilities and Municipal Position	39,200,774

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FIR2003: Cobourg T

Asmt Code: 1421

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Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2003

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	2,708,645
0215	PLUS: Amounts added to tax bills for collection purposes only	221,614
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	29,273,294
0225	PLUS: Current Year Penalties and Interest	307,236
0240	LESS: Total cash collections (SLC 72 0699 09)	29,223,915
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	979,428
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	2,307,446

Cash Collections

		9
		\$
0610	Current year's tax	27,733,107
0620	Previous year's tax	1,226,178
0630	Penalties and interest	264,630
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	29,223,915

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

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

for the year ended December 31, 2003

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	237,518	0	85,916	437	0	323,871	478,949	82,394	885,214
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons(Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)	34,552	0	12,498	64	0	47,114	32,416	14,684	94,214
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	272,070	0	98,414	501	0	370,985	511,365	97,078	979,428

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons(Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	6,192,573	4,864	1,772,869	14,325	0	7,984,631			

FIR2003: Cobourg T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

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	16,664,045
0299	Subtotal	16,664,045
0499	PLUS: All debt assumed by the municipality from others	0
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	1
0699	Subtotal	1
	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	16,664,044

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

1210	Sinking fund debentures	0
1220	Installment (serial) debentures	479,000
1230	Long term bank loans	2,695,904
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	13,489,140
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1280	Construction Financing Debentures	
1298	Other <input type="text"/>	
9920	TOTAL Debt burden of the municipality	16,664,044

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	2,364,009
1420	Transit	
	Environmental services:	
1425	Sanitary sewer system	275,000
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	331,895
1470	Recreation facilities	
1475	Libraries	204,000
1480	Planning and development	
1485	Electricity	
1486	Gas	
1487	Telephone	
1490	Other long term liabilities	13,489,140
9930	TOTAL Debt burden of the municipality	16,664,044

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

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"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<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

2003-V01

FIR2003: Cobourg T

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

8. Contingent liabilities		Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		1 Y or N	2 \$	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 <input type="text"/>			
2699	TOTAL		0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1 \$	2 \$	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	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the consolidated revenue fund				
3012	General Tax Rates	493,332	184,454	
3014	Other			
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	493,332	184,454	
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	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

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FIR2003: Cobourg T

Asmt Code: 1421

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2004	1,181,098	950,384						
3220	Year 2005	1,089,618	830,715						
3230	Year 2006	999,309	763,666						
3240	Year 2007	1,055,909	707,104						
3250	Year 2008	1,116,139	646,873						
3260	Years 2009 to 2013	6,041,702	2,242,636						
3270	Years 2014 onwards	5,180,269	634,782						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	16,664,044	6,776,160	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.

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FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2003

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration	28.00	7.00	3.00	56,580
0210 Fire	16.00	13.00		34,899
0215 Police	46.00	19.00		121,474
0220 Transit			0.00	
0225 Public Works	15.00		1.00	31,383
0230 Health Services				
0235 Homes for the Aged				
0240 Other Social Services				
0245 Parks and Recreation	15.00	14.00	55.00	56,190
0250 Libraries				
0255 Planning	2.00			3,640
0290 Other	11.00	10.00	6.00	31,412
0298 Subtotal	133.00	63.00	65.00	335,578

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	74%	60%	79%
--	-----	-----	-----

Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305 Administration				
0310 Fire				
0315 Police		1.00		840
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	1.00	0.00	840

0399 TOTAL	133.00	64.00	65.00	336,418
-------------------	---------------	--------------	--------------	----------------

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

	Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own sinking funds				

3. Municipal procurement this year

	Number of Contracts 1 #	Value of Contracts 2 \$
1010 Total construction contracts awarded	10	4,965,000
1020 Construction contracts awarded at \$100,000 or greater	9	4,915,000

4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m ²
1210 Residential properties	206	9,155,526	1
1220 Multi-Residential properties			
1230 All other property classes	64	11,764,387	1
1299 Subtotal	270	20,919,913	2

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

	1 \$
1410 Buildings	109,007,325
1420 Machinery and equipment	5,925,675
1498 Other <input type="text"/>	
1499 Subtotal	114,933,000

6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2001 - 2003)	150,000

2003-V01

FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2003

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					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2003-V01

FIR2003: Cobourg T

Asmt Code: 1421

MAH Code: 61403

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2003

(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%		

2003-V01

FIR2003: Cobourg T

Asmt Code: 1421

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Schedule 82 MUNICIPAL USER CHARGES for the year ended December 31, 2003

1. User Fee Revenues by Function

		USER FEES and SERVICE CHARGES		Percentage Change
		Previous Year	Current Year (S12)	(Prev. Year to Current Year)
		2	3	4
		\$	\$	%
S12 Functional Headings				
0299	General government	411,961	30,488	-92.6%
Protection services				
0410	Fire	10,824	11,841	9.4%
0420	Police	18,724	23,675	26.4%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	5,448	750	-86.2%
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)	0	0	-
0498	Other <input type="text"/>	0	0	-
0499	Subtotal	34,996	36,266	3.6%
Transportation services				
0610	Roadways	0	0	-
0620	Winter control	0	0	-
0630	Transit	116,583	91,683	-21.4%
0640	Parking	44,162	28,257	-36.0%
0650	Street lighting	0	0	-
0660	Air transportation	0	0	-
0698	Other <input type="text"/>	0	0	-
0699	Subtotal	160,745	119,940	-25.4%
Environmental services				
0810	Sanitary sewer system	129,328	227,186	75.7%
0820	Storm sewer system	0	0	-
0830	Waterworks system	0	2,705,557	100.0%
0840	Waste collection	0	0	-
0850	Waste disposal	1,091	0	-100.0%
0860	Recycling	0	0	-
0898	Other <input type="text"/>	0	0	-
0899	Subtotal	130,419	2,932,743	2148.7%
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 <input type="text"/>	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 <input type="text"/>	0	0	-
1299	Subtotal	0	0	-
1499	Social housing	0	0	-
Recreation and cultural services				
1610	Parks	9,717	14,307	47.2%
1620	Recreation programs	0	0	-
1630	Recreation facilities	1,238,296	1,143,002	-7.7%
1640	Libraries	0	326,902	100.0%
1650	Cultural services	135,188	156,639	15.9%
1698	Other <input type="text"/>	0	0	-
1699	Subtotal	1,383,201	1,640,850	18.6%
Planning and development				
1810	Planning and zoning	84,387	59,875	-29.0%
1820	Commercial and industrial	5,274	28,453	439.5%
1830	Residential development	0	0	-
1840	Agriculture and reforestation	0	0	-
1850	Tile drainage/shoreline assistance	0	0	-
1898	Other <input type="text"/>	0	0	-
1899	Subtotal	89,661	88,328	-1.5%
3099	Electricity	0		-
3299	Gas	0		-
3499	Telephone	0		-
9910	TOTAL	2,210,983	4,848,615	119.3%

2003-V01

FIR2003: Cobourg T

Asmt Code: 1421

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Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2003

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							
5012							
5013							
5014							
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5040							
5041							
5042							
5043							
5044							
5045							
5046							
5047							
5048							
5049							
5999							
6099							
9920							
Subtotal						0	
Other User Fees						4,848,615	
TOTAL User fees and service charges						4,848,615	