

2022 FINANCIAL INFORMATION RETURN

Municipality: **Brockton M**
Tier: **Lower-Tier**
Area: **Bruce Co**

MSO Office: **Western Ontario**
Asmt Code: **4104**
MAH Code: **41622**

Submitting: **FIR Schedules Only**
Version: **2022.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	Trish Serratore
0022	Telephone	519-881-2223
0024	Fax	519-881-2991
0028	Email (Required)	tserratore@brockton.ca
0030	Website address of Municipality	www.brockton.ca
0091	Municipal Auditor	John Bujold
0092	Municipal Audit Firm	Baker Tilly SGB LLP
0095	Municipal Auditor's Email (Required)	jbujold@bakertilly.ca
0090	Municipal Treasurer	Trish Serratore
0093	Municipal Treasurer's Email (Required)	tserratore@brockton.ca
0094	Date	11/4/2024

Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	1
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	4,468 MPAC
0041	Population	9,785 Stats Can
0042	Youth Population	1,710 Stats Can

2022.01

FIR2022: Brockton M

Schedule 10

Asmt Code: 4104

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41622

for the year ended December 31, 2022

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	10,340,137
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	10,064
9940	Subtotal	10,350,201
0510	Estimated tax revenue	
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	1,576,500
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other	
0696	Other Modernization Intake Funding	53,424
0697	Other	
0698	Other	
0699	Subtotal	1,629,924
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	548,465
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	279,767
0820	Canada conditional grants (SLC 12 9910 02)	5,800
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	707,764
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	0
0899	Subtotal	1,541,796
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	1,033,591
1299	Total User Fees and Service Charges (SLC 12 9910 04)	6,127,998
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	14,412
1430	Rents, concessions and franchises	306,057
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	320,469
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	76,343
1698	Other	
1699	Subtotal	76,343
	Other revenue	
1805	Investment income	287,281
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	411,220
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1815	Deferred revenue earned (Community Benefits) (SLC 60 1036 01)	0
1830	Donations	106,499
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	439,670
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Capital Contributions	915,580
1891	Other	490,233
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	2,650,483
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	

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Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41622

for the year ended December 31, 2022

1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	23,730,805
Continuity of Accumulated Surplus/(Deficit)		
		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	23,730,805
2020	LESS: Total Expenses (SLC 40 9910 11)	20,478,987
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	3,251,818
2060	Accumulated surplus/(deficit) at the beginning of year	60,989,284
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	60,989,284
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	64,241,102
Continuity of Government Business Enterprise Equity		
		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6065	LESS: Dividends paid	
6090	Government Business Enterprise Equity, end of year	0
Total of line 0899 includes:		
Provincial Gas Tax Funding		
		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0
Total of line 0899 includes:		
Canada Community - Building Fund - (Federal Gas Tax)		
		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Community - Building Fund used for Capital Investments	0
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	Canada Community - Building Fund Recognized in the year	0

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2022

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government				70,295	59,360		
Protection services							
0410 Fire			6,039	194,618			
0420 Police	278,120			7,687			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				339,982			
0445 Building permit and inspection services	13,764						
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	291,884	0	6,039	542,287	0	0	0
Transportation services							
0611 Roads - Paved			1,912	22,810	133,682	546,179	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs			128,443	40,575			
0640 Parking							
0650 Street lighting							
0660 Air transportation				37,643			
0698 Other							
0699 Subtotal	0	0	130,355	101,028	133,682	546,179	0
Environmental services							
0811 Wastewater collection/conveyance				146,483			
0812 Wastewater treatment & disposal				1,286,794			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				1,307,435			
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal				965,473	62,705		
0860 Waste diversion			123,442	386,269			
0898 Other							
0899 Subtotal	0	0	123,442	4,092,454	62,705	0	0
Health services							
1010 Public health services							
1020 Hospitals			120,925				
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				39,354			
1098 Other							
1099 Subtotal	0	0	120,925	39,354	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care			638,661	955,534			
1298 Other							
1299 Subtotal	0	0	638,661	955,534	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				54,031		97,860	
1620 Recreation programs	95,701		14,169	76,157		63,725	
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	2,361	5,800		180,024	24,020		
1640 Libraries							
1645 Museums							
1650 Cultural services				28			
1698 Other							
1699 Subtotal	98,062	5,800	14,169	310,240	24,020	161,585	0
Planning and development							
1810 Planning and zoning				16,806			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	158,519						
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	158,519	0	0	16,806	0	0	0
1910 Other							
9910 TOTAL	548,465	5,800	1,033,591	6,127,998	279,767	707,764	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N
0225	Other <input type="text"/>	

2. Capping Parameters and Results

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

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	Installments	INTERIM Billing Installments		FINAL Billing Installments			
		First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	#	3	4	5	6	7	
		YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20220331	20220531	2	20220929	20221130
1220	M Multi-Residential	2	20220331	20220531	2	20220929	20221130
1230	F Farmland	2	20220331	20220531	2	20220929	20221130
1240	T Managed Forest	2	20220331	20220531	2	20220929	20221130
1250	C Commercial	2	20220331	20220531	2	20220929	20221130
1260	I Industrial	2	20220331	20220531	2	20220929	20221130
1270	P Pipeline	2	20220331	20220531	2	20220929	20221130
1298	Other <input type="text"/>						

FIR2022: Brockton M

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,640,302,638	10,457,372	5,153,386	2,396,659	18,007,417

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Brockton M													
0010	RT	0 Residential	Full Occupied	1.000000	100%	865,458,053	865,458,053	0.890368%	0.438773%	0.153000%	1.482141%	7,705,762	3,797,396	1,324,151	12,827,309
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	50,000	50,000	0.890368%	0.438773%	0.153000%	1.482141%	445	219	77	741
0050	MT	0 Multi-Residential	Full Occupied	1.000000	100%	31,548,500	31,548,500	0.890368%	0.438773%	0.153000%	1.482141%	280,898	138,426	48,269	467,593
0110	FT	0 Farmland	Full Occupied	0.250000	100%	650,666,706	650,666,706	0.222592%	0.109693%	0.038250%	0.370535%	1,448,332	713,736	248,880	2,410,948
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	5,092,100	5,092,100	0.222592%	0.109693%	0.038250%	0.370535%	11,335	5,586	1,948	18,869
0210	CT	0 Commercial	Full Occupied	1.233100	100%	52,068,845	52,068,845	1.097912%	0.541051%	0.880000%	2.518963%	571,670	281,719	458,206	1,311,595
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.233100	100%	2,895,000	2,895,000	1.097912%	0.541051%	0.980000%	2.618963%	31,785	15,663	28,371	75,819
0240	CU	0 Commercial	Excess Land	1.233100	100%	164,800	164,800	1.097912%	0.541051%	0.880000%	2.518963%	1,809	892	1,450	4,151
0270	CX	0 Commercial	Vacant Land	1.233100	100%	546,500	546,500	1.097912%	0.541051%	0.880000%	2.518963%	6,000	2,957	4,809	13,766
0340	ST	0 Shopping Centre	Full Occupied	1.233100	100%	204,034	204,034	1.097912%	0.541051%	0.880000%	2.518963%	2,240	1,104	1,795	5,139
0510	IT	0 Industrial	Full Occupied	1.747700	100%	4,023,300	4,023,300	1.556095%	0.766844%	0.880000%	3.202939%	62,606	30,852	35,405	128,863
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.747700	100%	134,300	134,300	1.556095%	0.766844%	1.250000%	3.572939%	2,090	1,030	1,679	4,799
0540	IU	0 Industrial	Excess Land	1.747700	100%	88,500	88,500	1.556095%	0.766844%	0.880000%	3.202939%	1,377	679	779	2,835
0570	IX	0 Industrial	Vacant Land	1.747700	100%	786,700	786,700	1.556095%	0.766844%	0.880000%	3.202939%	12,242	6,033	6,923	25,198
0575	IJ	0 Industrial	Vacant Land, Shared PIL	1.747700	100%	14,800	14,800	1.556095%	0.766844%	1.250000%	3.572939%	230	113	185	528
0610	LT	0 Large Industrial	Full Occupied	1.747700	100%	1,727,400	1,727,400	1.556095%	0.766844%	0.880000%	3.202939%	26,880	13,246	15,201	55,327
0620	LU	0 Large Industrial	Excess Land	1.747700	100%	19,200	19,200	1.556095%	0.766844%	0.880000%	3.202939%	299	147	169	615
0710	PT	0 Pipeline	Full Occupied	1.016400	100%	2,796,000	2,796,000	0.904970%	0.445969%	0.880000%	2.230939%	25,303	12,469	24,605	62,377
2140	JT	0 Industrial, NConstr.	Full Occupied	1.747700	100%	5,310,600	5,310,600	1.556095%	0.766844%	0.880000%	3.202939%	82,638	40,724	46,733	170,095
2440	XT	0 Commercial, NConstr.	Full Occupied	1.233100	100%	16,707,300	16,707,300	1.097912%	0.541051%	0.880000%	2.518963%	183,431	90,395	147,024	420,850
9201						Subtotal	1,640,302,638	1,640,302,638				10,457,372	5,153,386	2,396,659	18,007,417

2022.01

FIR2022: Brockton M

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2022

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)				0
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	10,457,372	5,153,386	2,396,659	18,007,417
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	10,457,372	5,153,386	2,396,659	18,007,417

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**Schedule 24
PAYMENTS-IN-LIEU of TAXATION**

for the year ended December 31, 2022

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		11,510,800	126,096	62,140	38,749	226,985

KIC DTN 1	Tax Rank 2	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6	PIL CVA Assessment 7	PIL Phased-In Assessment 16	Tax Rates				Municipal PILS		Education	TOTAL	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	PILS 14	TOTAL 15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Brockton M														
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	122,900	122,900	0.890368%	0.438773%		1.329141%	1,094	539	0	1,633
1210	CF	0	Commercial	PIL: Full Occupied	1.233100	100%	3,617,200	3,617,200	1.097912%	0.541051%	0.980000%	2.618963%	39,714	19,571	35,449	94,734
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	7,292,100	7,292,100	1.097912%	0.541051%		1.638963%	80,061	39,454	0	119,515
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.233100	100%	141,900	141,900	1.097912%	0.541051%		1.638963%	1,558	768	0	2,326
5010	HF	0	Landfill	PIL: Full Occupied	1.223945	100%	336,700	336,700	1.089761%	0.537034%	0.980000%	2.606795%	3,669	1,808	3,300	8,777
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201							Subtotal	11,510,800	11,510,800				126,096	62,140	38,749	226,985

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001											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
9401						Subtotal	0				0			0

2022.01

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	PILS	
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	30,311			30,311
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	156,407	62,140	38,749	257,296
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				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	6,300			6,300
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province	3,764			3,764
8098	Other <input type="text"/>				0
9892	Subtotal	10,064	0	0	10,064
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	166,471	62,140	38,749	267,360

FIR2022: Brockton M **Schedule 26**
Asmt Code: 4104 **TAXATION and PAYMENTS-IN-LIEU SUMMARY**
MAH Code: 41622 **for the year ended December 31, 2022**

						TOTAL							
						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)							77.146%	0.528%	21.079%	1.247%	0.000%		
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16	2	18	17	3	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	4	5	\$	7	8	9	10	11
0010 Residential	865,508,053	865,508,053	865,508,053	865,508,053	12,828,050	7,706,207	3,797,615	1,324,228	969,630	285	352,185	2,051	77
0050 Multi-residential	31,548,500	31,548,500	31,548,500	31,548,500	467,593	280,898	138,426	48,269	44,364	4	3,737	164	
0110 Farmland	650,666,706	162,666,677	650,666,706	162,666,677	2,410,948	1,448,332	713,736	248,880	198,124	0	50,533	223	
0140 Managed Forests	5,092,100	1,273,025	5,092,100	1,273,025	18,869	11,335	5,586	1,948	1,602	3	336	7	
9110 Subtotal	1,552,815,359	1,060,996,255	1,552,815,359	1,060,996,255	15,725,460	9,446,772	4,655,363	1,623,325	1,213,720	292	406,791	2,445	77
0210 Commercial	55,675,145	68,653,021	55,675,145	68,653,021	1,405,331	611,264	301,231	492,836	380,203	2,602	103,885	6,146	0
0215 Commercial New Construction	16,707,300	20,601,772	16,707,300	20,601,772	420,850	183,431	90,395	147,024	113,423	776	30,991	1,833	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	204,034	251,594	204,034	251,594	5,139	2,240	1,104	1,795	1,385	9	378	22	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	72,586,479	89,506,387	72,586,479	89,506,387	1,831,320	796,935	392,730	641,655	495,011	3,388	135,254	8,001	0
0510 Industrial	5,047,600	8,821,691	5,047,600	8,821,691	162,223	78,545	38,707	44,971	34,693	237	9,479	561	0
0515 Industrial New Construction	5,310,600	9,281,336	5,310,600	9,281,336	170,095	82,638	40,724	46,733	36,053	247	9,851	583	0
0610 Large Industrial	1,746,600	3,052,533	1,746,600	3,052,533	55,942	27,179	13,393	15,370	11,857	81	3,240	192	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	12,104,800	21,155,559	12,104,800	21,155,559	388,260	188,362	92,824	107,074	82,603	565	22,570	1,335	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	2,796,000	2,841,854	2,796,000	2,841,854	62,377	25,303	12,469	24,605	18,982	130	5,186	307	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0					
9170 Supplementary Taxes	0	0	0	0	0	0	0	0					
9180 Total Levied by Rate					18,007,417	10,457,372	5,153,386	2,396,659	1,810,316	4,375	569,802	12,088	77
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0					
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0					
9199 TOTAL before Adj.	1,640,302,638	1,174,500,055	1,640,302,638	1,174,500,055	18,007,417	10,457,372	5,153,386	2,396,659	1,810,316	4,375	569,802	12,088	77

		PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
Property Class Group	16	2	18	17	3	LT / ST	UT	6	
	\$	\$	\$	\$	\$	4	5	\$	
1010 Residential	122,900	122,900	122,900	122,900	1,633	1,094	539	0	
1050 Multi-residential	0	0	0	0	0	0	0	0	
1110 Farmland	0	0	0	0	0	0	0	0	
1140 Managed Forests	0	0	0	0	0	0	0	0	
9210 Subtotal	122,900	122,900	122,900	122,900	1,633	1,094	539	0	
1210 Commercial	11,051,200	13,627,235	11,051,200	13,627,235	216,575	121,333	59,793	35,449	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Construct	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	
9220 Subtotal	11,051,200	13,627,235	11,051,200	13,627,235	216,575	121,333	59,793	35,449	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0	
9230 Subtotal	0	0	0	0	0	0	0	0	
1705 Landfill	336,700	412,102	336,700	412,102	8,777	3,669	1,808	3,300	
1718 Pipelines	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	
9270 Supplementary PILS	0	0	0	0	30,311	30,311	0	0	
9280 Total Levied by Rate					257,296	156,407	62,140	38,749	
9290 Amts Added to PILS	0	0	0	0	0	0	0	0	
9292 Other PIL Amounts	0	0	0	0	10,064	10,064	0	0	
9299 TOTAL before Adj.	11,510,800	14,162,237	11,510,800	14,162,237	267,360	166,471	62,140	38,749	

Part 3 contains Distribution of PILS by School Boards

2022.01

FIR2022: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2022

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and cultural services											
1610 Parks	215,733	827	167,749	24,045			20,374	428,728			428,728
1620 Recreation programs	45,442		47,898	5,088			0	98,428			98,428
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill							0	0			0
1634 Rec. Fac. - All Other	641,138	15,352	680,607	115,264			139,360	1,591,721			1,591,721
1640 Libraries	22,303		26,949	17,111			6,019	72,382			72,382
1645 Museums							0	0			0
1650 Cultural services	8,037		8,268	4,175			0	20,480			20,480
1698 Other							0	0			0
1699 Subtotal	932,653	16,179	931,471	165,683	0	0	165,753	2,211,739	0	0	2,211,739
Planning and development											
1810 Planning and zoning	26,885		13,265				0	40,150			40,150
1820 Commercial and Industrial	98,399	33,545	169,124				0	301,068			301,068
1830 Residential development							0	0			0
1840 Agriculture and reforestation			179,616				0	179,616			179,616
1850 Tile drainage/shoreline assistance							0	0			0
1898 Other							0	0			0
1899 Subtotal	125,284	33,545	362,005	0	0	0	0	520,834	0	0	520,834
1910 Other							0	0			0
9910 TOTAL	6,198,204	286,362	5,647,960	5,409,902	318,312	442,329	2,175,918	20,478,987	0	0	20,478,987

2022.01

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2022

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	4,906,982
5020	Employee benefits	1,291,222
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	6,198,204
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	6,198,204
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2022: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				
2022 Opening Net Book Value		2022 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2022 Closing Cost Balance	2022 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2022 Closing Amortization Balance	2022 Closing Net Book Value
1		2	3	4	5	6	7	8	9	10	11
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General government	2,868,168	3,263,734	1,221,053		4,484,787	395,566	27,336		422,902	4,061,885
Protection services											
0410	Fire	1,774,892	3,436,123	100,381	1,856	3,534,648	1,661,231	149,704	1,392	1,809,543	1,725,105
0420	Police	0	0			0	0			0	0
0421	Court Security	0	0			0	0			0	0
0422	Prisoner Transportation	0	0			0	0			0	0
0430	Conservation authority	0	0			0	0			0	0
0440	Protective inspection and control	0	0			0	0			0	0
0445	Building permit and inspection services	0	0			0	0			0	0
0450	Emergency measures	0	0			0	0			0	0
0460	Provincial Offences Act (POA)	0	0			0	0			0	0
0498	Other	0	0			0	0			0	0
0499	Subtotal	1,774,892	3,436,123	100,381	1,856	3,534,648	1,661,231	149,704	1,392	1,809,543	1,725,105
Transportation services											
0611	Roads - Paved	17,514,538	46,511,469	1,868,959	911,663	47,468,765	28,996,931	1,021,204	891,009	29,127,126	18,341,639
0612	Roads - Unpaved	0	0			0	0			0	0
0613	Roads - Bridges and Culverts	2,735,140	5,800,411	5,125,050	103,266	10,822,195	3,065,271	96,636	102,342	3,059,565	7,762,630
0614	Roads - Traffic Operations & Roadside	0	0			0	0			0	0
0621	Winter Control - Except sidewalks, Parking Lots	0	0			0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0			0	0			0	0
0631	Transit - Conventional	0	0			0	0			0	0
0632	Transit - Disabled & special needs	0	91,402	217	30,561	61,058	91,402		30,344	61,058	0
0640	Parking	185,552	185,552			185,552	0			0	185,552
0650	Street lighting	239,130	591,133		982	590,151	352,003	17,256	982	368,277	221,874
0660	Air transportation	291,297	1,285,052	20,580	840	1,304,792	993,755	16,952	840	1,009,867	294,925
0698	Other	0	0			0	0			0	0
0699	Subtotal	20,965,657	54,465,019	7,014,806	1,047,312	60,432,513	33,499,362	1,152,048	1,025,517	33,625,893	26,806,620
Environmental services											
0811	Wastewater collection/conveyance	4,487,669	6,894,668	691,880	36,382	7,550,166	2,406,999	169,951		2,576,950	4,973,216
0812	Wastewater treatment & disposal	1,556,396	4,638,031	7,367		4,645,398	3,081,635	86,758		3,168,393	1,477,005
0821	Urban storm sewer system	4,749,805	7,726,620	650,800		8,377,420	2,976,815	122,117	19,161	3,079,771	5,297,649
0822	Rural storm sewer system	0	0			0	0			0	0
0831	Water treatment	8,415,290	12,637,172	1,587,635		14,224,807	4,221,882	82,614		4,304,496	9,920,311
0832	Water distribution/transmission	0	0			0	0			0	0
0840	Solid waste collection	112,567	618,648			618,648	506,081	110,379		616,460	2,188
0850	Solid waste disposal	2,596,144	3,108,180			3,108,180	512,036	7,680		519,716	2,588,464
0860	Waste diversion	152,545	166,994	37,190		204,184	14,449			14,449	189,735
0898	Other tile drain	86,037	115,254			115,254	29,217	28,386		57,603	57,651
0899	Subtotal	22,156,453	35,905,567	2,974,872	36,382	38,844,057	13,749,114	607,885	19,161	14,337,838	24,506,219
Health services											
1010	Public health services	0	0			0	0			0	0
1020	Hospitals	0	0			0	0			0	0
1030	Ambulance services	0	0			0	0			0	0
1035	Ambulance dispatch	0	0			0	0			0	0
1040	Cemeteries	185,293	362,571	17,155	8,390	371,336	177,278	2,855	3,006	177,127	194,209
1098	Other	0	0			0	0			0	0
1099	Subtotal	185,293	362,571	17,155	8,390	371,336	177,278	2,855	3,006	177,127	194,209
Social and family services											
1210	General assistance	0	0			0	0			0	0
1220	Assistance to aged persons	0	0			0	0			0	0
1230	Child care	173,775	780,424		51,471	728,953	606,649	70,337	51,471	625,515	103,438
1298	Other	0	0			0	0			0	0
1299	Subtotal	173,775	780,424	0	51,471	728,953	606,649	70,337	51,471	625,515	103,438
Social Housing											
1410	Public Housing	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0
1430	Rent Supplement Programs	0	0			0	0			0	0
1497	Other	0	0			0	0			0	0
1498	Other	0	0			0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	753,358	1,177,193	5,787		1,182,980	423,835	20,374		444,209	738,771
1620	Recreation programs	0	0			0	0			0	0

FIR2022: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				
		2022 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2022 Closing Cost Balance	2022 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2022 Closing Amortization Balance	2022 Closing Net Book Value
		2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0
1634	Rec. Fac. - All Other	3,232,927	5,788,105	235,466	27,799	5,995,772	2,555,178	139,360	27,799	2,666,739	3,329,033
1640	Libraries	131,566	327,451			327,451	195,885	6,019		201,904	125,547
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other <input type="text"/>	0	0			0	0			0	0
1699	Subtotal	4,117,851	7,292,749	241,253	27,799	7,506,203	3,174,898	165,753	27,799	3,312,852	4,193,351
Planning and development											
1810	Planning and zoning	976	37,620			37,620	36,644			36,644	976
1820	Commercial and Industrial	29,964	30,495			30,495	531			531	29,964
1830	Residential development	0	0			0	0			0	0
1840	Agriculture and reforestation	0	0			0	0			0	0
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0
1898	Other <input type="text"/>	0	0			0	0			0	0
1899	Subtotal	30,940	68,115	0	0	68,115	37,175	0	0	37,175	30,940
1910	Other <input type="text"/>	0	0			0	0			0	0
9910	Total Tangible Capital Assets	52,273,029	105,574,302	11,569,520	1,173,210	115,970,612	53,301,273	2,175,918	1,128,346	54,348,845	61,621,767

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

SEGMENTED BY ASSET CLASS

		2022 Opening Net Book Value (NBV)	2022 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	3,288,032	6,874,158
2010	Land Improvements	1,889,865	1,898,115
2020	Buildings	3,834,353	3,627,266
2030	Machinery & Equipment	4,735,197	5,464,190
2040	Vehicles	854,735	865,135
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	14,602,182	18,728,864

		2022 Opening Net Book Value (NBV)	2022 Closing Net Book Value (NBV)
		1	11
		\$	\$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	37,670,847	42,892,903
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	37,670,847	42,892,903

9920	Total Tangible Capital Assets	52,273,029	61,621,767
------	--------------------------------------	------------	------------

2405	Construction-in-progress	6,663,252	6,801,602
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9921	Total Tangible Capital Assets and Construction-in-progress	58,936,281	68,423,369
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FIR2022: Brockton M

Schedule 51

Asmt Code: 4104

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41622

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2022 Opening Balance	Expenditures in 2022	Less Assets Capitalized	2022 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	4,790,833	6,605,699	6,879,879	4,516,653
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	4,790,833	6,605,699	6,879,879	4,516,653
	Environmental services				
0811	Wastewater collection/conveyance	199,675			199,675
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	1,400,251	2,068,049	1,704,007	1,764,293
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other tile drain	1,802			1,802
0899	Subtotal	1,601,728	2,068,049	1,704,007	1,965,770
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	27,776	48,488		76,264
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	27,776	48,488	0	76,264
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	242,915			242,915
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	242,915	0	0	242,915
1910	Other	0			0
9910	Total Construction-In-Progress	6,663,252	8,722,236	8,583,886	6,801,602

2022.01001

FIR2022: Brockton M

Schedule 53

Asmt Code: 4104

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 41622

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2022

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,251,818
1020	Acquisition of tangible capital assets	-11,707,871
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,175,918
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-411,220
1050	Proceeds on sale of tangible capital assets	456,083
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-9,487,090
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-400,225
1230	Other <input type="text"/>	
1299	Subtotal	-400,225
1410	(Increase)/decrease in net financial assets/net debt	-6,635,497
1420	Net financial assets (net debt), beginning of year	1,950,013
1422	Prior period adjustment	
1423	Restated Net Financial Assets (Net Debt), beginning of year	1,950,013
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	-4,685,484

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03)	1,465,408
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0417	Community Benefit Charges (SLC 60 1036 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	1,465,408
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	707,764
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	279,767
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	987,531
0499	Subtotal	2,452,939
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	2,452,939
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-9,254,932

FIR2022: Brockton M

Schedule 54

Asmt Code: 4104
MAH Code: 41622

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD
for the year ended December 31, 2022

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2022 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2022 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

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

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2022

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2022 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,251,818
2020	Non-cash items including amortization	1,933,573
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	
2040	Change in deferred revenue	467,528
2096	Other <input type="text" value="working capital"/>	367,008
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	6,019,927
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	456,083
0620	Cash used to acquire tangible capital assets	-11,707,871
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-11,251,788
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="long-term receivables"/>	16,366
0899	Cash provided by / (applied to) investing transactions	16,366
Financing Transactions		
1010	Proceeds from long term debt issues	6,647,174
1020	Principal long term debt repayment	-846,100
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	5,801,074
1210	Increase in cash and cash equivalents	585,579
1220	Cash and cash equivalents, beginning of year	8,959,671
9920	Cash and cash equivalents, end of year	9,545,250

		2022 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	9,545,250
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	9,545,250
Cash:		
1501	Unrestricted	7,202,081
1502	Restricted	2,343,169
1503	Unallocated	
9950	Cash and cash equivalents, end of year	9,545,250

2022.01

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	1,040,462	11,291,016	1,759,474
0312 Contribution from Operations:		3,629,036	200,088
Development Charges Act			
0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03)	0		
0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0834 Community Benefit Charges			
0841 Investment Income	21,433	181,025	
0842 Interest earned on Development Charges Receivable (SLC 61 0299 18)	0		
0860 Gasoline Tax - Province	300,057		
0861 Building Code Act, 1992			
0862 Canada Community - Building Fund (Federal Gas Tax)			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	321,490	3,810,061	200,088

Less: Utilization of reserve funds and reserves (transfers)

1012 For acquisition of tangible capital asset	568,492	1,465,408	
1015 For current operations		228,176	699,104
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1036 Community Benefit Charges			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)			
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	568,492	1,693,584	699,104
2099 Balance, end of year	793,460	13,407,493	1,260,458

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds			445,965
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment		10,087,424	
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-employment benefits			
5091 Tax rate stabilization			
5630 Lot levies			
5660 Parking revenues		12,107	
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			
5210 Protection services		216,838	

2022.01

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

Transportation services:				
5215	Roadways			
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			6,060
Environmental services:				
5225	Wastewater system		2,915,714	
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			
5245	Solid waste disposal			518,471
5246	Waste diversion			197,991
5250	Health services			91,971
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks			
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			
5275	Libraries			
5276	Museums			
5277	Cultural services		175,410	
5280	Planning and development			
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5635	Development Charges (SLC 61 0299 14)	0		
5636	Development Charge Installments Receivable (Uncollected) (SLC 61 0299 13)	0		
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	40,410		
5655	Community Benefit Charges			
5661	Building Code Act, 1992			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal GasTax)	753,050		
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	793,460	13,407,493	1,260,458

B: Parkland Special Account

Parkland provided in the year

Special Account

5801	Commercial / Industrial		
5802	Residential (standard rate)		
5803	Residential (alternative rate)		
5804	Other		

Amount of Land	Value of Land
1	2
#	\$

C: Community Benefit Charges

In Kind Contributions for the year

Special Account

5901	In Kind Contributions (reported in year building permit issued)	
------	---------------------------------------------------------------------------	--

Value of In Kind Contributions
1
\$

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2022

FIR2022: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2022

Financial Assets		1
		\$
0299	Cash and cash equivalents	9,545,250
Accounts receivable		
0410	Canada	344,483
0420	Ontario	
0430	Upper-tier	173,377
0440	Other municipalities	
0450	School boards	1,625
0490	Other receivables	1,822,991
0499	Subtotal	2,342,476
Taxes receivable		
0610	Current year's levies	539,334
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	Subtotal	539,334
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other westario Power	2,303,593
0829	Subtotal	2,303,593
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	34,566
0835	Notes receivable	74,618
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0852	Development Charge Installments Receivable (SLC 60 5636 01)	0
0890	Other	
0891	Other	
0898	Subtotal	109,184
9930	TOTAL Financial Assets	14,839,837

8010 * Market value of Investments included in Line 0829 2,303,593

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	
2290	Other	2,916,750
2299	Subtotal	2,916,750
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	793,460
2490	Other	1,549,707
2499	Subtotal	2,343,167
Long term liabilities		
2610	Debt issued	13,067,549
2620	Debt payable to others	

FIR2022: Brockton M

Schedule 70

Asmt Code: 4104

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41622

for the year ended December 31, 2022

2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text" value="tile drains"/>	50,461
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	13,118,010
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,069,417
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other <input type="text" value="Post-Employment"/>	77,977
2899	Subtotal post employment benefits	77,977
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	19,525,321
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-4,685,484

Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	68,423,369
6250	Inventories of Supplies	
6260	Prepaid Expenses	503,217
6261	Intangible Assets	
6262	Other <input type="text"/>	
6299	Total Non-Financial Assets	68,926,586
9970	Total Accumulated Surplus/(Deficit)	64,241,102

Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	55,401,528
6411	Investment in Intangible Assets	
6412	Other <input type="text"/>	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	14,667,951
6430	General Surplus/ (Deficit)	-4,680,983
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-77,977
6602	Unfunded Landfill closure costs	-1,069,417
6603	Unfunded Remediation costs of contaminated sites	
6610	Other <input type="text"/>	
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-1,147,394
9971	Total Accumulated Surplus/(Deficit)	64,241,102

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

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

for the year ended December 31, 2022

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	647,978
0215	PLUS: Amounts added to tax bills for collection purposes only	1,029,788
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	18,007,417
0225	PLUS: Current Year Penalties and Interest	74,060
0240	LESS: Total cash collections (SLC 72 0699 09)	19,069,011
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	150,898
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	539,334
Cash Collections		9
		\$
0610	Current year's tax	18,551,867
0620	Previous year's tax	449,317
0630	Penalties and interest	67,827
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	19,069,011

2022.01

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2022

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353)					0			0	
1010	Write-off of taxes (Mun. Act 354)					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 353)	1,326	5	-184	11	0	1,158	15,980	7,724	24,862
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)						0			0
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB decision						0			0
1050	RFR (Assessment Act 39.1)	163	0	205	0	0	368	2,189	1,075	3,632
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1)						0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	-171	0	0	0	0	-171	-995	-490	-1,656
1080	Special Amended Notice (SAN) (Assessment Act)						0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	-17,779	1	23	1	0	-17,754	100,061	49,176	131,483
1099	Subtotal	-16,461	6	44	12	0	-16,399	117,235	57,485	158,321
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 353)						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)	-724	-5	-199	-12	0	-940	0	0	-940
2299	Vacant Unit Rebates (Mun. Act 364)	-4,994	-34	-1,374	-81	0	-6,483	0	0	-6,483
2301	Contaminated Property (Mun. Act 365.1)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2400	Change in Assessment (Mun. Act 365.3)						0			0
2890	Other						0			0
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
2899	Tax adjustments before allowances	-22,179	-33	-1,529	-81	0	-23,822	117,235	57,485	150,898

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	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 353)						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		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,832,495	4,408	571,331	12,169	77	2,420,481			

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2022

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	13,067,549
0297	Other <input type="text" value="Tile Drains"/>	50,461
0298	Other <input type="text"/>	
0299	Subtotal	13,118,010
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	13,118,010

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	13,067,549
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="tile drains"/>	50,461
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	13,118,010

3. Debt burden of the municipality: Analysed by function

1405	General government	33,160
1410	Protection services	58,680
Transportation services:		
1415	Roadways	4,092,482
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	90,858
Environmental services:		
1425	Wastewater system	1,351,385
1430	Storm water system	32,527
1435	Waterworks system	370,970
1440	Solid Waste collection	
1445	Solid Waste disposal	687,500
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	489,574
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	5,860,413
1490	Other long term liabilities	50,461
9930	TOTAL Net Long Term Liabilities of the Municipality	13,118,010

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

4. Debt payable in foreign currencies (net of sinking fund holdings)		
		1
		\$
US Dollars:		
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	
5. Interest earned on sinking funds and on debt retirement funds during the year		
1810	Own funds	<input type="text"/>
6. Details of sinking fund balance		
2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
Balance of own sinking funds at year end		
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>
7. Long term commitments at year end		
2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

2022.01001

FIR2022: Brockton M

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2023	2,609,582	524,036						
3220	Year 2024	1,047,629	226,401						
3230	Year 2025	444,191	188,161						
3240	Year 2026	1,673,163	166,296						
3250	Year 2027	2,016,868	71,360						
3260	Years 2028 to 2032	5,326,577	165,585						
3270	Years 2033 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	13,118,010	1,341,839	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2022: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2022

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2022.01001

FIR2022: Brockton M

Schedule 79

Asmt Code: 4104

COMMUNITY IMPROVEMENT PLANS

MAH Code: 41622

for the year ended December 31, 2022

Community Improvement Plans (Section 28 of the Planning Act)

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1	2
\$	#

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Loans

- 2210 Loans issued in current year (2022)
- 2220 Outstanding Loans as of 2022

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2022

- 2610 Year: 2023
- 2620 Year: 2024
- 2630 Year: 2025
- 2640 Year: 2026
- 2650 Year: 2027
- 2660 Years beyond 2027

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2022

4. Building permit information

		Number of Building Permits 1 #	Total Value of Building Permits 2 \$
1210	Residential properties	84	23,565,700
1220	Multi-Residential properties	17	28,950,000
1230	All other property classes	62	11,592,638
1299	Subtotal	163	64,108,338

5. Insured value of physical assets

		1 \$	
1410	Buildings	20,763,013	
1420	Machinery and equipment	7,755,420	
1430	Vehicles	933,085	
1497	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Furniture & Fixtures</td></tr></table>	Furniture & Fixtures	209,209
Furniture & Fixtures			
1498	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Playground equipment</td></tr></table>	Playground equipment	877,842
Playground equipment			
1499	Subtotal	30,538,569	

6. Total Dollar Losses due to Structural Fires

		1 \$
1510	Losses due to structural fires, averaged over 3 yrs (2020 - 2022)	1,573,400

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

7. Alternate service delivery arrangements

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

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

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

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 LIST	2	4 %	5 \$	6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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

2022.01001

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2022

	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%		

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2022

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

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

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2022 based on permits issued.

1 \$
64,108,338

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

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

Median Number of Working Days 1 #

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

--

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days

--

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
		0

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

		0
--	--	---

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

		0
--	--	---

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**

		0
--	--	---

1322 **Subtotal**

0	0	0
---	---	---

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

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

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

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2022.

Hectares 1 #

11. Transportation Services

1710 Roads : Total Paved Lane Km

1 #

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

--

FIR2022: Brockton M

Asmt Code: 4104

MAH Code: 41622

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2022

	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?			
1725	Indicate the rating system used and the year the rating was conducted			
1730	Roads : Total UnPaved Lane Km			
1740	Winter Control : Total Lane Km maintained in winter			
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area			
1755	Transit : Population of Service Area			
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts			
	Number of structures where the condition of primary components is rated as good to very good, requiring only repair 1 #		Total Number 2 #	
	Rating Of Bridges And Culverts			
1765	Bridges			
1766	Culverts			
1767	Subtotal		0	0
	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?			
1769	Indicate the rating system used and the year the rating was conducted			
12. Environmental Services				
	1 #			
1810	Wastewater Main Backups : Total number of backed up wastewater mains			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater			
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)			
1845	Water Treatment : Total Megalitres of Drinking Water Treated			
1850	Water Main Breaks : Number of water main breaks in a year			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe			
1860	Solid Waste Collection : Total tonnes collected from all property classes			
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes			
1870	Waste Diversion : Total tonnes diverted from all property classes			
13. Recreation Services				
	1 #			
1910	Trails : Total kilometres of trails (owned by municipality and third parties)			
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)			
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)			
14. Other Revenue (Used for the calculation of Operating Cost)				
	1 \$			
2310	Fire Services: Other revenue			
2320	Paved Roads : Other revenue			
2330	Solid Waste Disposal : Other revenue			
2340	Waste Diversion : Other Revenue			
2370	Assessment on Exempt Properties (Enter data from returned roll)			

FIR2022: Brockton M **Schedule 81**
Asmt Code: 4104 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 41622 based on the information reported for the year ended December 31, 2022

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2024
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	846,100
0220	Interest (SLC 74 3099 02)	286,362
0299	Subtotal	1,132,462
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	1,132,462

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	1,132,462

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	23,730,805
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	2,458,156
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	713,564
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,033,591
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	411,220
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	Deferred revenue earned (Community Benefits) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	1,405,813
2299	Subtotal	6,022,344
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	17,708,461
2620	25% of Net Revenues	4,427,115
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	3,294,653

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
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2022.01

FIR2022: Brockton M

Schedule 83

Asmt Code: 4104

NOTES

MAH Code: 41622

for the year ended December 31, 2022

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**