

2018 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: **2018.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
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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	HEATHER MCDONALD
0092	Municipal Audit Firm	BAKER TILLY
0095	Municipal Auditor's Email (Required)	HAMCDONALD@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	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Modified Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data		Data Source	
	1 (#)		2 (List)	
0040	Households	4,368	MPAC	
0041	Population	9,432	MPAC	
0042	Youth Population	510	MPAC	

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2018

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)	8,354,424
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	206,341
9940	Subtotal	8,560,765
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,597,593
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,597,593
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	483,425
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	609,325
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	1,092,750
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	576,085
1299	Total User Fees and Service Charges (SLC 12 9910 04)	5,492,619
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	
1430	Rents, concessions and franchises	358,486
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	358,486
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	1,198
1620	Penalties and interest on taxes	102,675
1698	Other	
1699	Subtotal	103,873
	Other revenue	
1805	Investment income	74,751
1806	Interest earned on reserves and reserve funds	91,196
1811	Gain/Loss on sale of land & capital assets	-198,583
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
1814	Other Deferred revenue earned	
1830	Donations	208,465
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	173,021
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other adjust property taxes	-239,732
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	109,118

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Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2018

1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	17,891,289

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	17,891,289
2020	LESS: Total Expenses (SLC 40 9910 11)	17,466,105
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	425,184
2060	Accumulated surplus/(deficit) at the beginning of year	54,197,585
2061	Prior period adjustments	-428,409
2062	Restated accumulated surplus/(deficit) at the beginning of year	53,769,176
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	54,194,360

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:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
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:		1
Canada Gas Tax Funding		\$
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	
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	
4099	Canada Gas Tax	0

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2018

	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			51,658	196,049			
Protection services							
0410 Fire			41,382	51,401			
0420 Police	64,113			249,920			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				152,503			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	64,113	0	41,382	453,824	0	0	0
Transportation services							
0611 Roads - Paved				14,647	198,169		
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				51,918			
0640 Parking							
0650 Street lighting					99,815		
0660 Air transportation				33,101			
0698 Other							
0699 Subtotal	0	0	0	99,666	297,984	0	0
Environmental services							
0811 Wastewater collection/conveyance				112,119			
0812 Wastewater treatment & disposal				1,004,093			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				1,091,481			
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion	76,935			1,160,802	192,641		
0898 Other							
0899 Subtotal	76,935	0	0	3,368,495	192,641	0	0
Health services							
1010 Public health services							
1020 Hospitals			85,650				
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				12,795			
1098 Other			165,118				
1099 Subtotal	0	0	250,768	12,795	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care	239,856		232,277	763,529			
1298 Other							
1299 Subtotal	239,856	0	232,277	763,529	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				11,240			
1620 Recreation programs	50,803			122,917			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				455,926	106,540		
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	50,803	0	0	590,083	106,540	0	0
Planning and development							
1810 Planning and zoning				8,178	12,160		
1820 Commercial and industrial	2,500						
1830 Residential development							
1840 Agriculture and reforestation	49,218						
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	51,718	0	0	8,178	12,160	0	0
1910 Other							
9910 TOTAL	483,425	0	576,085	5,492,619	609,325	0	0

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**Schedule 20
TAXATION INFORMATION**
for the year ended December 31, 2018

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General Information

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

2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	Y									
0330	C Commercial	N	97.1%	0	0	10.0%	10.0%	500	500	Y	Y
0340	I Industrial	N	59.3%	0	0	10.0%	10.0%	500	500	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

5. Rebates for Eligible Charities		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20180330	20180531	2	20180928	20181130
1220	M Multi-Residential	2	20180330	20180531	2	20180928	20181130
1230	F Farmland	2	20180330	20180531	2	20180928	20181130
1240	T Managed Forest	2	20180330	20180531	2	20180928	20181130
1250	C Commercial	2	20180330	20180531	2	20180928	20181130
1260	I Industrial	2	20180330	20180531	2	20180928	20181130
1270	P Pipeline	2	20180330	20180531	2	20180928	20181130
1298	Other <input type="text"/>						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,365,981,189	7,983,667	3,998,050	2,470,408	14,452,125

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	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Brockton M													
0010	RT	Residential	Full Occupied	1.000000	100%	812,253,500	786,001,841	0.772681%	0.386942%	0.170000%	1.329623%	6,073,287	3,041,371	1,336,203	10,450,861
0012	RH	Residential	Full Occupied, Shared PIL	1.000000	100%	50,000	50,000	0.772681%	0.386942%	0.170000%	1.329623%	386	193	85	664
0027	RD	Residential	Education Only	1.000000	100%	244,000	244,000	0.000000%	0.000000%	0.170000%	0.170000%	0	0	415	415
0050	MT	Multi-Residential	Full Occupied	1.000000	100%	29,116,500	26,520,500	0.772681%	0.386942%	0.170000%	1.329623%	204,919	102,619	45,085	352,623
0110	FT	Farmland	Full Occupied	0.250000	100%	642,675,000	470,232,494	0.193170%	0.096736%	0.042500%	0.332406%	908,348	454,884	199,849	1,563,081
0140	TT	Managed Forest	Full Occupied	0.250000	100%	4,088,500	3,036,804	0.193170%	0.096736%	0.042500%	0.332406%	5,866	2,938	1,291	10,095
0210	CT	Commercial	Full Occupied	1.233100	100%	54,433,300	53,040,574	0.952793%	0.477138%	1.090000%	2.519931%	505,367	253,077	578,142	1,336,586
0215	CH	Commercial	Full Occupied, Shared PIL	1.233100	100%	2,853,500	2,843,250	0.952793%	0.477138%	1.090000%	2.519931%	27,090	13,566	30,991	71,647
0240	CU	Commercial	Excess Land	1.233100	70%	274,900	274,750	0.666955%	0.333997%	0.763000%	1.763952%	1,832	918	2,096	4,846
0270	CX	Commercial	Vacant Land	1.233100	70%	651,500	650,250	0.666955%	0.333997%	0.763000%	1.763952%	4,337	2,172	4,961	11,470
0340	ST	Shopping Centre	Full Occupied	1.233100	100%	209,100	199,600	0.952793%	0.477138%	1.090000%	2.519931%	1,902	952	2,176	5,030
0510	IT	Industrial	Full Occupied	1.747700	100%	5,106,700	5,085,650	1.350414%	0.676259%	1.340000%	3.366673%	68,677	34,392	68,148	171,217
0515	IH	Industrial	Full Occupied, Shared PIL	1.747700	100%	137,700	137,200	1.350414%	0.676259%	1.340000%	3.366673%	1,853	928	1,838	4,619
0540	IU	Industrial	Excess Land	1.747700	65%	88,500	88,200	0.877769%	0.439568%	0.871000%	2.188337%	774	388	768	1,930
0570	IX	Industrial	Vacant Land	1.747700	65%	177,000	168,000	0.877769%	0.439568%	0.871000%	2.188337%	1,475	738	1,463	3,676
0610	LT	Large Industrial	Full Occupied	1.747700	100%	1,727,400	1,724,200	1.350414%	0.676259%	1.340000%	3.366673%	23,284	11,660	23,104	58,048
0620	LU	Large Industrial	Excess Land	1.747700	65%	19,200	19,200	0.877769%	0.439568%	0.871000%	2.188337%	169	84	167	420
0710	PT	Pipeline	Full Occupied	1.016400	100%	2,688,000	2,569,376	0.785353%	0.393288%	0.978158%	2.156799%	20,179	10,105	25,133	55,417
2140	JT	Industrial, NConstr.	Full Occupied	1.747700	100%	2,301,400	2,301,400	1.350414%	0.676259%	1.340000%	3.366673%	31,078	15,563	30,839	77,480
2440	XT	Commercial, NConstr.	Full Occupied	1.233100	100%	10,955,900	10,793,900	0.952793%	0.477138%	1.090000%	2.519931%	102,844	51,502	117,654	272,000
												0	0	0	0
9201			Subtotal			1,570,051,600	1,365,981,189					7,983,667	3,998,050	2,470,408	14,452,125

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2018

		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)	32,915		-32,915	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	111,350	56,045	39,361	206,756
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	8,127,932	4,054,095	2,476,854	14,658,881
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	215,305			215,305
8040	Business improvement area	83,800			83,800
8097	Other <input type="text"/>				0
9890	Subtotal	299,105	0	0	299,105
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	8,427,037	4,054,095	2,476,854	14,957,986

2018.01001

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		11,312,250	107,150	53,658	41,008	201,816

KIC DTC 1 LIST	Tax Band 2 LIST	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 PILS 14	TOTAL 15	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	PILS 14	TOTAL 15	
								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	116,050	0.772681%	0.386942%		1.159623%	897	449	0	1,346
1210	CF	0	Commercial	PIL: Full Occupied	1.233100	100%	3,614,500	3,453,700	0.952793%	0.477138%	1.090000%	2.519931%	32,907	16,479	37,645	87,031
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	7,292,100	7,292,100	0.952793%	0.477138%		1.429931%	69,479	34,793	0	104,272
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.233100	70%	141,900	141,900	0.666955%	0.333997%		1.000952%	946	474	0	1,420
5010	HF	0	Landfill	PIL: Full Occupied	1.225583	100%	336,700	308,500	0.946985%	0.474230%	1.090000%	2.511215%	2,921	1,463	3,363	7,747
													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						11,508,100	11,312,250					107,150	53,658	41,008	201,816

2018.01

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	107,150	53,658	41,008	201,816
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	13,358	6,726	34,762	54,846
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	6,300			6,300
8060	Hydro-electric Power Dams - from Province	3,764			3,764
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	23,422	6,726	34,762	64,910
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	130,572	60,384	75,770	266,726

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

1. Municipal and School Board Taxation

					TOTAL	Distribution of Education Taxes in column 6 by School Board							
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
						79.161%	0.296%	19.438%	1.105%	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	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	16	2	18	17	3	LT / ST	UT	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	812,547,500	812,547,500	786,295,841	786,295,841	10,451,940	6,073,673	3,041,564	1,336,703	969,002	310	365,308	1,998	85
0050 Multi-residential	29,116,500	29,116,500	26,520,500	26,520,500	352,623	204,919	102,619	45,085	42,139	2	2,935	9	
0110 Farmland	642,675,000	160,668,750	470,232,494	117,558,124	1,563,081	908,348	454,884	199,849	156,616	1	43,046	186	
0140 Managed Forests	4,088,500	1,022,125	3,036,804	759,201	10,095	5,866	2,938	1,291	1,116	1	170	4	
9110 Subtotal	1,488,427,500	1,003,354,875	1,286,085,639	931,133,666	12,377,739	7,192,806	3,602,005	1,582,928	1,168,873	314	411,459	2,197	85
0210 Commercial	58,213,200	71,439,994	56,808,824	69,708,776	1,424,549	538,626	269,733	616,190	487,782	1,824	119,775	6,809	0
0215 Commercial New Construction	10,955,900	13,509,720	10,793,900	13,309,958	272,000	102,844	51,502	117,654	93,136	348	22,870	1,300	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	209,100	257,841	199,600	246,127	5,030	1,902	952	2,176	1,723	6	423	24	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	69,378,200	85,207,555	67,802,324	83,264,860	1,701,579	643,372	322,187	736,020	582,641	2,179	143,068	8,133	0
0510 Industrial	5,509,900	9,467,247	5,479,050	9,419,019	181,442	72,779	36,446	72,217	57,168	214	14,038	798	0
0515 Industrial New Construction	2,301,400	4,022,157	2,301,400	4,022,157	77,480	31,078	15,563	30,839	24,412	91	5,994	341	0
0610 Large Industrial	1,746,600	3,040,788	1,743,400	3,035,196	58,468	23,453	11,744	23,271	18,422	69	4,523	257	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	9,557,900	16,530,192	9,523,850	16,476,372	317,390	127,310	63,753	126,327	100,002	374	24,555	1,396	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	2,688,000	2,732,083	2,569,376	2,611,514	55,417	20,179	10,105	25,133	19,896	74	4,885	278	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	32,915	0	-32,915	-26,056	-97	-6,398	-364	
9170 Supplementary Taxes					206,756	111,350	56,045	39,361	31,159	117	7,651	434	
9180 Total Levied by Rate					14,658,881	8,127,932	4,054,095	2,476,854	1,876,514	2,961	585,220	12,074	85
9190 Amts Added to Tax Bill					299,105	299,105	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	1,570,051,600	1,107,824,706	1,365,981,189	1,033,486,412	14,957,986	8,427,037	4,054,095	2,476,854	1,876,514	2,961	585,220	12,074	85

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16	2	18	17	3	LT / ST	UT	6
	\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential	122,900	122,900	116,050	116,050	1,346	897	449	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	116,050	116,050	1,346	897	449	0
1210 Commercial	11,048,500	13,571,412	10,887,700	13,373,130	192,723	103,332	51,746	37,645
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	11,048,500	13,571,412	10,887,700	13,373,130	192,723	103,332	51,746	37,645
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	412,654	308,500	378,092	7,747	2,921	1,463	3,363
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					201,816	107,150	53,658	41,008
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					64,910	23,422	6,726	34,762
9299 TOTAL before Adj.	11,508,100	14,106,966	11,312,250	13,867,272	266,726	130,572	60,384	75,770

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

	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	191,439			78,642			25,786	295,867		6,539	302,406
1620 Recreation programs	100,313			58,847		17,955		177,115	1,734		178,849
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	574,319	17,247		469,140		120,666	126,605	1,307,977		29,101	1,337,078
1640 Libraries	53,864			29,423			3,137	86,424	1,378		87,802
1645 Museums								0			0
1650 Cultural services	4,236			4,725				8,961		373	9,334
1698 Other								0			0
1699 Subtotal	924,171	17,247	0	640,777	0	138,621	155,528	1,876,344	0	39,125	1,915,469
Planning and development											
1810 Planning and zoning	80,666		17,577				3,183	101,426		1,909	103,335
1820 Commercial and Industrial	66,873	9,974	143,994					220,841	3,201		224,042
1830 Residential development								0			0
1840 Agriculture and reforestation			141,619	12,030				153,649		567	154,216
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	147,539	9,974	303,190	12,030	0	0	3,183	475,916	0	5,677	481,593
1910 Other								0			0
9910 TOTAL	5,145,005	170,039	4,965,389	4,469,340	229,093	314,919	2,172,320	17,466,105	0	0	17,466,105

2018.01

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	4,110,063
5020	Employee benefits	1,034,942
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,145,005
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,145,005
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:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST					AMORTIZATION				2018 Closing Net Book Value
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	
0299 General government	2,799,761	3,125,172	161,888	24,450		3,262,610	325,411	23,838	24,450	324,799	2,937,811
Protection services											
0410 Fire	1,942,971	3,267,384	71,041			3,338,425	1,320,384	128,913		1,449,297	1,889,128
0420 Police	4,029					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	1,947,000	3,267,384	71,041	0	0	3,338,425	1,320,384	128,913	0	1,449,297	1,889,128
Transportation services											
0611 Roads - Paved	17,005,796	44,518,514	883,338	649,483		44,752,369	27,512,718	1,063,497	473,628	28,102,587	16,649,782
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	3,019,463	5,603,313				5,603,313	2,583,850	72,387		2,656,237	2,947,076
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	14,888	35,294	19,008		54,302	20,406	20,525		40,931	13,371	
0640 Parking	185,552	185,552			185,552	0	0		0	185,552	
0650 Street lighting	110,108	419,722	115,120		534,842	309,614	4,821		314,435	220,407	
0660 Air transportation	320,914	1,250,203	4,069		1,254,272	929,289	16,200		945,489	308,783	
0698 Other	0	0			0	0	0		0	0	
0699 Subtotal	20,656,721	52,012,598	1,021,535	649,483	0	52,384,650	31,355,877	1,177,430	473,628	32,059,679	20,324,971
Environmental services											
0811 Wastewater collection/conveyance	4,399,472	6,429,622				6,429,622	2,030,150	92,240	9,572	2,112,818	4,316,804
0812 Wastewater treatment & disposal	1,109,298	3,813,612	840,565	20,019		4,634,158	2,704,314	120,650		2,824,964	1,809,194
0821 Urban storm sewer system	5,190,898	7,690,103				7,690,103	2,499,205	125,249		2,624,454	5,065,649
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	8,995,388	12,549,875				12,549,875	3,554,487	164,253		3,718,740	8,831,135
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	235,000	582,390	29,747		612,137	347,390	43,000	29,753	360,637	251,500	
0850 Solid waste disposal	2,232,912	2,529,402			2,529,402	295,163	68,214		363,377	2,166,025	
0860 Waste diversion	141,707	140,380	28,223	31,037	137,566	0	0		0	137,566	
0898 Other [tile drain]	115,031	115,254			115,254	223			223	115,031	
0899 Subtotal	22,419,706	33,850,638	898,535	51,056	0	34,698,117	11,430,932	613,606	39,325	12,005,213	22,692,904
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	190,053	361,220	14,890	13,539	362,571	171,167	4,122	4,851	170,438	192,133	
1098 Other	0	0			0	0	0		0	0	
1099 Subtotal	190,053	361,220	14,890	13,539	0	362,571	171,167	4,122	4,851	170,438	192,133
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	438,471	780,424			780,424	341,953	65,700		407,653	372,771	
1298 Other	0	0			0	0	0		0	0	
1299 Subtotal	438,471	780,424	0	0	0	780,424	341,953	65,700	0	407,653	372,771
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

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 Closing Amortization Balance
		1	2	3	4	5	6	7	8	9		10
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1498	Other	0	0					0				0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	428,367	756,737				756,737	328,370	25,786		354,156	402,581
1620	Recreation programs	0	0				0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634	Rec. Fac. - All Other	1,887,040	4,026,327	20,273	10,684		4,035,916	2,139,287	126,605	1,068	2,264,824	1,771,092
1640	Libraries	92,480	270,541				270,541	178,061	3,138		181,199	89,342
1645	Museums	0	0				0	0			0	0
1650	Cultural services	0	0				0	0			0	0
1698	Other	0	0				0	0			0	0
1699	Subtotal	2,407,887	5,053,605	20,273	10,684	0	5,063,194	2,645,718	155,529	1,068	2,800,179	2,263,015
Planning and development												
1810	Planning and zoning	7,341	37,620				37,620	30,279	3,182		33,461	4,159
1820	Commercial and Industrial	32,180	32,711				32,711	531			531	32,180
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	0	0				0	0			0	0
1899	Subtotal	39,521	70,331	0	0	0	70,331	30,810	3,182	0	33,992	36,339
1910	Other	0	0				0	0			0	0
9910	Total Tangible Capital Assets	50,899,120	98,521,372	2,188,162	749,212	0	99,960,322	47,622,252	2,172,320	543,322	49,251,250	50,709,072

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	5,371,703	5,292,523
2010	Land Improvements	1,448,274	1,810,557
2020	Buildings	3,045,741	3,197,293
2030	Machinery & Equipment	4,370,537	4,220,782
2040	Vehicles	1,001,713	960,738
2097	Other <input type="text" value="Furniture and Fixtures"/>	58,587	63,067
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	15,296,555	15,544,960
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	35,602,565	35,164,112
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	35,602,565	35,164,112
9920	Total Tangible Capital Assets	50,899,120	50,709,072
2405	Construction-in-progress	539,623	836,552
9921	Total Tangible Capital Assets and Construction-in-progress	51,438,743	51,545,624

FIR2018: Brockton M

Schedule 51

Asmt Code: 4104

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41622

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0	117,456		117,456
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	117,456	0	117,456
	Transportation services				
0611	Roads - Paved	0	274,331		274,331
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	0	274,331	0	274,331
	Environmental services				
0811	Wastewater collection/conveyance	0	243,466		243,466
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
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 digester	539,623		537,821	1,802
0899	Subtotal	539,623	243,466	537,821	245,268
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0	199,497		199,497
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	199,497	0	199,497
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	539,623	834,750	537,821	836,552

FIR2018: 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, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	425,184
1020	Acquisition of tangible capital assets	-2,485,092
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,172,320
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	198,583
1050	Proceeds on sale of tangible capital assets	5,659
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-108,530
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-37,778
1230	Other <input type="text"/> prior period adjustment <input type="text"/>	-428,409
1299	Subtotal	-466,187
1410	(Increase)/decrease in net financial assets/net debt	-149,533
1420	Net financial assets (net debt), beginning of year	2,729,018
9910	Net financial assets (net debt), end of year	2,579,485

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	650,000
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	650,000
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	19,445
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	
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
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	19,445
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	609,325
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	609,325
0499	Subtotal	628,770
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,278,770
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-1,206,322

2018.01

FIR2018: Brockton M

Schedule 54

Asmt Code: 4104

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41622

for the year ended December 31, 2018

* 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

		2018 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	170,039
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	170,039
1210	Increase in cash and cash equivalents	170,039
1220	Cash and cash equivalents, beginning of year	521,587
9920	Cash and cash equivalents, end of year	691,626

		2018 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
Cash:		
1501	Unrestricted	1
1502	Restricted	\$
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2018

* 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

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	425,184
2020	Non-cash items including amortization	2,392,442
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	-37,778
2040	Change in deferred revenue	271,214
2096	Other <input type="text" value="working capital"/>	-401,339
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,649,723
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	5,658
0620	Cash used to acquire tangible capital assets	-2,485,092
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-2,479,434
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="long term receivables"/>	10,021
0899	Cash provided by / (applied to) investing transactions	10,021
Financing Transactions		
1010	Proceeds from long term debt issues	1,362,882
1020	Principal long term debt repayment	-736,794
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	626,088
1210	Increase in cash and cash equivalents	806,398
1220	Cash and cash equivalents, beginning of year	6,498,833
9920	Cash and cash equivalents, end of year	7,305,231

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	7,305,231
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	7,305,231

		1 \$
Cash:		
1501	Unrestricted	6,099,694
1502	Restricted	1,205,537
1503	Unallocated	
9950	Cash and cash equivalents, end of year	7,305,231

2018.01

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	715,152	8,080,265	1,186,688
0310 Allocation of Surplus		827,026	173,956
0315 Allocation of Surplus : for operating		827,026	173,956
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	7,155		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	363,533		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	370,688	827,026	173,956

Less: Utilization of reserve funds and reserves (transfers)

1012 For acquisition of tangible capital asset			
1015 For current operations	87,000		189,590
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		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	87,000	0	189,590
2099 Balance, end of year	998,840	8,907,291	1,171,054

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds			358,712
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment		6,120,208	
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			
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			
5210 Protection services		231,050	
Transportation services:			
5215 Roadways			

2018.01

FIR2018: Brockton M

Schedule 60

Asmt Code: 4104

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 41622

for the year ended December 31, 2018

5216	Winter Control			
5220	Transit			
5221	Parking		11,424	
5222	Street lighting			
5223	Air transportation			14,271
Environmental services:				
5225	Wastewater system		2,360,423	
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			352,851
5245	Solid waste disposal			412,784
5246	Waste diversion			
5250	Health services			32,436
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		184,186	
5280	Planning and development			
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	91,816		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal			
5692	Canada Transit Funding (Bill C-48)	817,454		
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/> community well being		43,234	
5696	Other <input type="text"/> main street		46,336	
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	998,840	8,907,291	1,171,054

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2018

2018.01001

FIR2018: Brockton M

Schedule 70

Asmt Code: 4104

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41622

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	7,305,230
Accounts receivable		
0410	Canada	183,442
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,134,071
0499	Subtotal	1,317,513
Taxes receivable		
0610	Current year's levies	486,890
0620	Previous year's levies	190,461
0630	Prior year's levies	39,621
0640	Penalties and interest	13,085
0690	LESS: Allowance for uncollectables	
0699	Subtotal	730,057
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="westario"/>	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 <input type="text" value="tile drains"/>	163,694
0845	Subtotal	163,694
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	22,678
0835	Notes receivable	88,626
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	111,304
9930	TOTAL Financial Assets	11,931,391

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	918,336
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	
2290	Other	
2299	Subtotal	918,336
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	998,840
2490	Other	206,696
2499	Subtotal	1,205,536
Long term liabilities		
2610	Debt issued	6,465,648
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text" value="tile drains"/>	163,694

2018.01001

FIR2018: Brockton M

Schedule 70

Asmt Code: 4104

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41622

for the year ended December 31, 2018

2650	Other		
2660	LESS: Debt issued on behalf of Government Business Enterprise		
2699		Subtotal	6,629,342
Solid Waste Management Facility Liabilities			
2799	Solid waste landfill closure and post-closure		467,118
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 post employment		131,574
2899		Subtotal post employment benefits	131,574
Liability for contaminated sites			
2910	Remediation costs of contaminated sites		
9940		TOTAL Liabilities	9,351,906
9945		Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	2,579,485

Non-Financial Assets			
			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		51,545,624
6250	Inventories of Supplies		
6260	Prepaid Expenses		69,251
6299		Total Non-Financial Assets	51,614,875
9970		Total Accumulated Surplus/(Deficit)	54,194,360

Analysis of the Accumulated Surplus/(Deficit)			
			1
			\$
6410	Equity in Tangible Capital Assets		45,168,593
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		10,078,345
6430	General Surplus/ (Deficit)		-489,314
6431	Unexpended capital financing		
Local boards			
5030	Transit operations		6,695
5035	Water operations		
5040	Wastewater operations		
5041	Solid waste operations		
5045	Libraries		
5050	Cemeteries		
5055	Recreation, community centres and arenas		3,703
5060	Business Improvement Area		2,353
5076	Other land held for sale		22,678
5077	Other		
5078	Other		
5079	Other		
5098		Total Local Boards	35,429
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
6601	Unfunded Employee Benefits		-131,575
6602	Unfunded Landfill closure costs		-467,118
6603	Unfunded Remediation costs of contaminated sites		
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		Total Other	-598,693
9971		Total Accumulated Surplus/(Deficit)	54,194,360

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	626,197
0215	PLUS: Amounts added to tax bills for collection purposes only	21,668
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	14,957,986
0225	PLUS: Current Year Penalties and Interest	14,588
0240	LESS: Total cash collections (SLC 72 0699 09)	14,777,105
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	149,851
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="reclass"/>	36,574
0290	Taxes receivable, end of year	730,057

Cash Collections

		9
		\$
0610	Current year's tax	14,372,409
0620	Previous year's tax	186,856
0630	Penalties and interest	196,152
0640	Amounts added to tax bills for collection purposes only	21,688
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	14,777,105

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

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

for the year ended December 31, 2018

		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 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	26,704	45	4,332	168	31,249	67,201	36,669	135,119	
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 345(10))					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	
2099	Rebates for Charities (Mun. Act 361)	259	1	61	3	324	267	136	727	
2299	Vacant Unit Rebates (Mun. Act 364)	4,991	18	1,166	67	6,242	5,145	2,618	14,005	
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	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	31,954	64	5,559	238	37,815	72,613	39,423	149,851	

		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 \$				
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 345(10))					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	

Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	1,844,560	2,897	579,661	11,836	85	2,439,039			

2018.01

FIR2018: Brockton M

Schedule 74

Asmt Code: 4104

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 41622

for the year ended December 31, 2018

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	6,465,648
0297	Other <input type="text"/>	
0298	Other <input type="text" value="tile drains"/>	163,694
0299	Subtotal	6,629,342
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	6,629,342

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	6,465,648
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="tile drains"/>	163,694
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	6,629,342

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	340,346
Transportation services:		
1415	Roadways	
1416	Winter Control	2,951,290
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	166,322
Environmental services:		
1425	Wastewater system	827,233
1430	Storm water system	187,576
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	937,500
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	387,000
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	358,570
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	309,811
1490	Other long term liabilities	163,694
9930	TOTAL Net Long Term Liabilities of the Municipality	6,629,342

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

	US Dollars:		1
			\$
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		
------	---------------------	--	--

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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 2019	636,458	217,364						
3220	Year 2020	644,164	197,307						
3230	Year 2021	640,108	173,846						
3240	Year 2022	637,537	156,547						
3250	Year 2023	631,474	135,723						
3260	Years 2024 to 2028	3,439,601	936,203						
3270	Years 2029 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	6,629,342	1,816,990	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.

FIR2018: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	
		\$	\$	\$	\$	\$	20
							\$
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

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2018)
- 2220 Outstanding Loans as of 2018

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019
- 2620 Year: 2020
- 2630 Year: 2021
- 2640 Year: 2022
- 2650 Year: 2023
- 2660 Years beyond 2023

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

2018.01

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	13.00	11.00	
0210 Fire	2.00	0.00	0.00
0211 Uniform	2.00		
0212 Civilian			
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	12.00	2.00	
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services	1.00	1.00	
0235 Homes for the Aged			
0240 Other Social Services	6.00	11.00	
0245 Parks and Recreation	7.00	12.00	17.00
0250 Libraries			
0255 Planning			
0290 Other			
0298 Subtotal	41.00	37.00	17.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	41.00	37.00	17.00

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		
1020 Construction contracts awarded at \$100,000 or greater		

4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$

2018.01

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2018

1210	Residential properties		
1220	Multi-Residential properties		
1230	All other property classes		
1299	Subtotal	0	0

5. Insured value of physical assets

		1	
		\$	
1410	Buildings		
1420	Machinery and equipment		
1430	Vehicles		
1497	Other <input type="text"/>		
1498	Other <input type="text"/>		
1499	Subtotal	0	

6. Total Dollar Losses due to Structural Fires

		1	
		\$	
1510	Losses due to structural fires, averaged over 3 yrs (2016 - 2018)	1,807,400	

2018.01001

FIR2018: Brockton M

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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					

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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

2018.01001

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

	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%		

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2018

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 2018 based on permits issued.

1	\$	0
---	----	---

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

Median Number of Working Days
1
#

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

--

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, 2018.

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.

--

Column	Column	Column	Description
--------	--------	--------	-------------

FIR2018: Brockton M

Asmt Code: 4104

MAH Code: 41622

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2018

	1	2	3	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)			

FIR2018: 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, 2018**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020
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)	736,794
0220	Interest (SLC 74 3099 02)	170,039
0299	Subtotal	906,833
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	906,833

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	906,833

1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	17,891,289
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)	2,690,343
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	0
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)	576,085
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-198,583
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
2253	Other Deferred revenue earned (SLC 10 1814 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
2299	Subtotal	3,067,845
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	14,823,444
2620	25% of Net Revenues	3,705,861
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,799,028

For Illustration Purposes Only

Annual Interest Rate @ Term years =

@

=

2018.01

FIR2018: Brockton M

Schedule 83

Asmt Code: 4104

NOTES

MAH Code: 41622

for the year ended December 31, 2018

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 :**