

2011 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR and MPMP**
Version: **2011-V01**

DECLARATION OF THE MUNICIPAL TREASURER

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

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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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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	Municipality of Brockton
0022	Telephone	519-881-2223
0024	Fax	519-881-2991
0028	Email (Required)	mgaynor@brockton.ca
0030	Website address of Municipality	www.brockton.ca
0091	Municipal Auditor	John Bujold
0092	Municipal Audit Firm	Gaviller and Company
0090	Municipal Treasurer	L. Mark Gaynor
0093	Municipal Treasurer Email (Required)	mgaynor@brockton.ca
0094	Date	17-Sep-2012

Signature of Municipal Treasurer

Signature	Date
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0070	Outstanding In-Year Critical Errors	#REF!
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT

Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	4,188 Other
0041	Population	8,875 MPAC
0042	Youth Population	890 Other

2011-W01

FIR2011: Brockton M

Asmt Code: 4104
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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2011

STATEMENT OF OPERATIONS: REVENUE

Own Purposes Revenue	
1	\$
	5,894,418

Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	5,894,418
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	132,062
9940	Subtotal	6,026,480
Ontario Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	2,487,900
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,487,900
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	237,492
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	701,056
0820	Canada conditional grants (SLC 12 9910 02)	924
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax)	
0831	Deferred revenue earned (Canada Gas Tax)	
0899	Subtotal	939,472
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	139,341
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,784,669
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	
1430	Rents, concessions and franchises	352,844
1498	Other	
1499	Subtotal	352,844
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	123,974
1698	Other miscellaneous	14,832
1699	Subtotal	138,806
Other revenue		
1805	Investment income	106,270
1806	Interest earned on reserves and reserve funds	39,461
1811	Gain/Loss on sale of land & capital assets	-73,944
1812	Deferred revenue earned (Development Charges)	
1813	Deferred revenue earned (Recreational land (The Planning Act))	
1814	Other Deferred revenue earned	
1830	Donations	22,106
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	93,893
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Personal Vehicle Tax, PVT (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	13,963,405

FIR2011: Brockton M

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2011

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	13,963,405
2020	LESS: Total Expenses (SLC 40 9910 11)	13,897,503
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	65,902
2060	Accumulated surplus/(deficit) at the beginning of year	52,631,077
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2060 01)	52,696,979

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:

4020	Provincial Gas Tax	1
		\$

Canada Gas Tax Funding

		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	
	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	
4099	Canada Gas Tax	0

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2011

		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				110,240			
Protection services								
0410	Fire				94,883			
0420	Police	44,224			191,282			
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation authority							
0440	Protective inspection and control							
0445	Building permit and inspection services				20,035			
0450	Emergency measures							
0460	Provincial Offences Act (POA)							
0498	Other							
0499	Subtotal	44,224	0	0	306,200	0	0	0
Transportation services								
0611	Roads - Paved				31,099	295,738		
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			94,961	62,877			
0640	Parking							
0650	Street lighting							
0660	Air transportation				29,355			
0698	Other							
0699	Subtotal	0	0	94,961	123,331	295,738	0	0
Environmental services								
0811	Wastewater collection/conveyance				69,159			
0812	Wastewater treatment & disposal				832,627			
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment	25,000			798,274			
0832	Water distribution/transmission							
0840	Solid waste collection							
0850	Solid waste disposal	52,295			369,228			
0860	Waste diversion				150,057			
0898	Other							
0899	Subtotal	77,295	0	0	2,219,345	0	0	0
Health services								
1010	Public health services							
1020	Hospitals			44,380				
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries				17,753			
1098	Other							
1099	Subtotal	0	0	44,380	17,753	0	0	0
Social and family services								
1210	General assistance							
1220	Assistance to aged persons							
1230	Child care				268,430			
1298	Other							
1299	Subtotal	0	0	0	268,430	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	3,462			25,808			
1620	Recreation programs							
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other	101,160			666,433	405,318		
1640	Libraries				75			
1645	Museums							
1650	Cultural services	399	924		905			
1698	Other							
1699	Subtotal	105,021	924	0	693,221	405,318	0	0
Planning and development								
1810	Planning and zoning				4,781			
1820	Commercial and industrial				368			
1830	Residential development							
1840	Agriculture and reforestation	10,952			41,000			
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	Subtotal	10,952	0	0	46,149	0	0	0
1910	Other							
9910	TOTAL	237,492	924	139,341	3,784,669	701,056	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2011

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)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

	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
	2	3	4	5	6	7	8	9	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	10.0%	250					N	N	N
0330	C Commercial	10.0%	250					N	N	N
0340	I Industrial	10.0%	250					N	N	N

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2	3	4	5	6	7
Y or N	#	\$	%	\$	%
0610	C Commercial	N			
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	Y	2009	4
0810	M Multi-Residential	Y	2009	4
0815	N New Multi-Residential	Y	2009	4
0820	C Commercial (Includes G, D, S)	Y	2009	4
0840	I Industrial (Includes L)	Y	2009	4
0850	F Farmland	Y	2009	4
0855	T Managed Forest	Y	2009	4
0860	P Pipeline	Y	2009	4

5. Rebates for Eligible Charities

	2
	%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)
	30.0%

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	20110330	20110531	2	20110930	20111130
1220	M Multi-Residential	2	20110330	20110531	2	20110930	20111130
1230	F Farmland	2	20110330	20110531	2	20110930	20111130
1240	T Managed Forest	2	20110330	20110531	2	20110930	20111130
1250	C Commercial	2	20110330	20110531	2	20110930	20111130
1260	I Industrial	2	20110330	20110531	2	20110930	20111130
1270	P Pipeline	2	20110330	20110531	2	20110930	20111130
1298	Other <input type="text"/> ALL OTHERS BIA	2	20110330	20110531	2	20110930	20111130

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2011

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		878,846,519	5,761,837	2,966,960	2,426,942	11,155,739

2001	RTC RTQ LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
									8	9	10	11	12	13	14	
	0		Brockton M						0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
0010	RT	0	Residential	Full Occupied	1.000000	100%		589,643,178	0.774229%	0.398676%	0.231000%	1.403905%	4,565,188	2,350,766	1,362,076	8,278,030
0027	RD	0	Residential	Education Only	1.000000	100%		263,500	0.000000%	0.000000%	0.231000%	0.231000%	0	0	609	609
0050	MT	0	Multi-Residential	Full Occupied	1.000000	100%		12,345,645	0.774229%	0.398676%	0.231000%	1.403905%	95,584	49,219	28,518	173,321
0110	FT	0	Farmland	Full Occupied	0.250000	100%		204,872,593	0.193557%	0.099669%	0.057750%	0.350976%	396,545	204,194	118,314	719,053
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%		1,292,072	0.193557%	0.099669%	0.057750%	0.350976%	2,501	1,288	746	4,535
0210	CT	0	Commercial	Full Occupied	1.233100	100%		52,167,720	0.954701%	0.491607%	1.225729%	2.672037%	498,046	256,460	639,435	1,393,941
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.233100	100%		2,820,750	0.954701%	0.491607%	1.225729%	2.672037%	26,930	13,867	34,575	75,372
0240	CU	0	Commercial	Excess Land	1.233100	70%		192,587	0.668291%	0.344125%	0.858010%	1.870426%	1,287	663	1,652	3,602
0270	CX	0	Commercial	Vacant Land	1.233100	70%		805,981	0.668291%	0.344125%	0.858010%	1.870426%	5,386	2,774	6,915	15,075
0340	ST	0	Shopping Centre	Full Occupied	1.233100	100%		180,768	0.954701%	0.491607%	1.225729%	2.672037%	1,726	889	2,216	4,831
0510	IT	0	Industrial	Full Occupied	1.747700	100%		6,840,480	1.353120%	0.696765%	1.930000%	3.979885%	92,560	47,662	132,021	272,243
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.747700	100%		116,750	1.353120%	0.696765%	1.930000%	3.979885%	1,580	813	2,253	4,646
0540	IU	0	Industrial	Excess Land	1.747700	65%		122,686	0.879528%	0.452897%	1.254500%	2.586925%	1,079	556	1,539	3,174
0570	IX	0	Industrial	Vacant Land	1.747700	65%		105,000	0.879528%	0.452897%	1.254500%	2.586925%	924	476	1,317	2,717
0610	LT	0	Large Industrial	Full Occupied	1.747700	100%		1,703,350	1.353120%	0.696765%	1.930000%	3.979885%	23,048	11,868	32,875	67,791
0620	LU	0	Large Industrial	Excess Land	1.747700	65%		19,064	0.879280%	0.452897%	1.254500%	2.586677%	168	86	239	493
0710	PT	0	Pipeline	Full Occupied	1.016400	100%		2,137,984	0.786926%	0.405214%	1.029696%	2.221836%	16,824	8,663	22,015	47,502
2140	JT	0	Industrial, NConstr.	Full Occupied	1.747700	100%		452,750	1.353120%	0.696765%	1.330000%	3.379885%	6,126	3,155	6,022	15,303
2440	XT	0	Commercial, NConstr.	Full Occupied	1.233100	100%		2,736,500	0.954701%	0.491607%	1.225729%	2.672037%	26,125	13,453	33,542	73,120
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%		27,161	0.774229%	0.398676%	0.231000%	1.403905%	210	108	63	381
9201				Subtotal			0	878,846,519					5,761,837	2,966,960	2,426,942	11,155,739

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FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2011

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

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

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 Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
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%	\$	\$	\$	\$
4001															
0010	RT	0	Residential	Full Occupied	1.000000	100%						0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
												0			0
												0			0
9401				Subtotal			0	0				0			0

2011-V01

FIR2011: Brockton M

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2011

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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 Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
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 \$
6001															
0010	RT	0	Residential	Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
9601							0	0					0		0
				Subtotal			0	0					0		0

2011-V01

FIR2011: Brockton M

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2011

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	36,895		-36,895	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	70,107	36,788	19,375	126,270
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	5,868,839	3,003,748	2,409,422	11,282,009
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	71,456			71,456
8097	Other <input type="text"/>				0
9890	Subtotal	71,456	0	0	71,456
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	5,940,295	3,003,748	2,409,422	11,353,465

2011-101

FIR2011: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2011

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		4,428,834	41,541	21,391	28,785	91,717

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS			TOTAL		
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS			
								8	9	10	11	12	13	14		15	
2001	0	Brockton M															
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%									0	0	0	0
1210	CF	0 Commercial	PIL: Full Occupied	1.233100	100%		2,348,419	0.954701%	0.491607%	1.225729%	2.672037%			22,420	11,545	28,785	62,750
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%		102,350	0.774229%	0.398676%		1.172905%			792	408	0	1,200
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.233100	70%		193,815	0.668291%	0.344125%		1.012416%			1,295	667	0	1,962
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%		1,784,250	0.954701%	0.491607%		1.446308%			17,034	8,771	0	25,805
														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
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														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				0	4,428,834						41,541	21,391	28,785	91,717

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2011

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

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

RTC 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 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
4001	1010	RF 0 Residential	PIL: Full Occupied	1.000000	100%										
9401			Subtotal				0	0				0			0

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2011

	Municipal PILS		Education PILS	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799 Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	TOTAL PILS Levied by Tax Rate			
	41,541	21,391	28,785	91,717
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	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	13,304	6,851	34,761	54,916
8051 Utility transmission and utility corridors (RTC = U) - from Province				0
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324)	10,200			10,200
8060 Hydro-electric Power Dams - from Province	3,472			3,472
8098 Other <input type="text"/>				0
9892	Subtotal			68,588
	26,976	6,851	34,761	68,588
8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied			
	68,517	28,242	63,546	160,305

FIR2011: Brockton M **Schedule 26**
Asmt Code: 4104 **TAXATION and PAYMENTS-IN-LIEU SUMMARY**
MAH Code: 41622 **for the year ended December 31, 2011**

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)				100.000%	83.167%	0.142%	16.297%	0.394%	0.000%					
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc 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 \$	17 \$	3 \$	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
0010 Residential	0	0	589,933,839	8,279,020	4,565,398	2,350,874	1,362,748	959,313	1,157	399,651	2,627	11			
0050 Multi-residential	0	0	12,345,645	173,321	95,584	49,219	28,518	25,290	1	3,225	2				
0110 Farmland	0	0	51,218,148	719,053	396,545	204,194	118,314	88,857		29,328	129				
0140 Managed Forests	0	0	323,018	4,535	2,501	1,288	746	641		104	1				
9110 Subtotal	0	0	653,820,650	9,175,929	5,060,028	2,605,575	1,510,326	1,074,101	1,158	432,308	2,759	0			
0210 Commercial	0	0	68,668,216	1,487,990	531,649	273,764	682,577	567,679	969	111,240	2,689	0			
0215 Commercial New Construction	0	0	3,374,378	73,120	26,125	13,453	33,542	27,896	48	5,466	132	0			
0310 Parking Lot	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			
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0			
0340 Shopping Centre	0	0	222,905	4,831	1,726	889	2,216	1,843	3	361	9	0			
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0			
9120 Subtotal	0	0	72,265,499	1,565,941	559,500	288,106	718,335	597,418	1,020	117,067	2,830	0			
0510 Industrial	0	0	12,417,803	282,780	96,143	49,507	137,130	114,047	195	22,348	540	0			
0515 Industrial New Construction	0	0	791,271	15,303	6,126	3,155	6,022	5,008	9	981	24	0			
0610 Large Industrial	0	0	2,998,602	68,284	23,216	11,954	33,114	27,540	47	5,397	130	0			
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0			
9130 Subtotal	0	0	16,207,676	366,367	125,485	64,616	176,266	146,595	250	28,726	694	0			
0710 Pipelines	0	0	2,173,047	47,502	16,824	8,663	22,015	18,309	31	3,588	87	0			
0810 Other Property Classes	0	0	0	0	0	0	0								
9160 Adj. for shared PIL properties				0	36,895	0	-36,895	-30,684	-52	-6,013	-146				
9170 Supplementary Taxes				126,270	70,107	36,788	19,375	18,899	-7	501	-18				
9180 Total Levied by Rate				11,282,009	5,868,839	3,003,748	2,409,422	1,824,638	2,401	576,177	6,206	0			
9190 Amts Added to Tax Bill				71,456	71,456	0	0								
9192 Other Taxation Amounts				0	0	0	0								
9199 TOTAL before Adj.	0	0	744,466,873	11,353,465	5,940,295	3,003,748	2,409,422	1,824,638	2,401	576,177	6,206	0			

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	0	0	102,350	1,200	792	408	0
1050 Multi-residential	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0
9210 Subtotal	0	0	102,350	1,200	792	408	0
1210 Commercial	0	0	5,263,289	90,517	40,749	20,983	28,785
1215 Commercial New Construction	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0
9220 Subtotal	0	0	5,263,289	90,517	40,749	20,983	28,785
1510 Industrial	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0
9270 Supplementary PILS				0	0	0	0
9280 Total Levied by Rate				91,717	41,541	21,391	28,785
9290 Amts Added to PILS				0	0	0	0
9292 Other PIL Amounts				68,588	26,976	6,851	34,761
9299 TOTAL before Adj.	0	0	5,365,639	160,305	68,517	28,242	63,546

Part 3 contains Distribution of PILS by School Boards

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2011

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240	Governance	105,617		17,942				123,559			123,559
0250	Corporate Management	737,189	10,876	173,811	112,631		26,915	1,097,913			1,097,913
0260	Program Support	64,973		65,808			71,267	202,048		-202,048	0
0299	Subtotal	907,779	10,876	257,561	112,631	71,267	36,491	26,915	0	-202,048	1,221,472
Protection services											
0410	Fire	225,556	25,048	75,549	221,107		115,365	662,625		12,244	674,869
0420	Police	21,396		14,132	2,362,271		1,273	2,399,072		48,616	2,447,688
0421	Court Security							0			0
0422	Prisoner Transportation							0			0
0430	Conservation authority						104,627	104,627			104,627
0440	Protective inspection and control							0			0
0445	Building permit and inspection services	166,229		31,979	8,904			207,112		4,104	211,216
0450	Emergency measures							0			0
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
0499	Subtotal	413,181	25,048	121,660	2,592,282	0	104,627	116,638	0	64,964	3,438,400
Transportation services											
0611	Roads - Paved	596,941	33,587	773,353			1,106,925	2,510,806	-32,121	-5,015	2,473,670
0612	Roads - Unpaved	89,282		323,119				412,401		8,172	420,573
0613	Roads - Bridges and Culverts	1,892		865			72,317	75,074		55	75,129
0614	Roads - Traffic Operations & Roadside							0			0
0621	Winter Control - Except sidewalks, Parking Lots	179,774		89,623				269,397		5,339	274,736
0622	Winter Control - Sidewalks, Parking Lots Only							0			0
0631	Transit - Conventional							0			0
0632	Transit - Disabled & special needs				99,074	59,773		177,895		1,185	179,080
0640	Parking							0			0
0650	Street lighting			145,261				145,261		2,879	148,140
0660	Air transportation					50,752		50,752		1,004	51,756
0698	Other Sidewalks							52,168			52,168
0699	Subtotal	867,889	33,587	1,332,221	99,074	110,525	0	1,250,458	-32,121	13,619	3,675,252
Environmental services											
0811	Wastewater collection/conveyance		4,081	30,509	30,356			82,716		630	150,128
0812	Wastewater treatment & disposal	83,561	4,585	236,667	328,149			669,864		248	836,171
0821	Urban storm sewer system							0			0
0822	Rural storm sewer system							0			0
0831	Water treatment	61,703	19,156	205,683	265,142			718,823		540	730,456
0832	Water distribution/transmission							0			0
0840	Solid waste collection							0			0
0850	Solid waste disposal	51,078		52,893	119,286		40,962	264,219	28,430	32,854	325,503
0860	Waste diversion			29,375	355,111			384,486		2,304	386,790
0898	Other							0			0
0899	Subtotal	196,342	27,822	555,127	1,098,044	0	0	460,681	29,848	61,184	2,429,048
Health services											
1010	Public health services							0			0
1020	Hospitals		5,875		117,300			123,175		2,324	125,499
1030	Ambulance services							0			0
1035	Ambulance dispatch							0			0
1040	Cemeteries	31,740		17,653	4,260		6,980	60,633	878	1,941	63,452
1098	Other							0			0
1099	Subtotal	31,740	5,875	17,653	121,560	0	0	6,980	878	4,265	188,951
Social and family services											
1210	General assistance							0			0
1220	Assistance to aged persons							0			0
1230	Child care	486,478		55,136			1,426	543,040		10,733	553,773
1298	Other							0			0
1299	Subtotal	486,478	0	55,136	0	0	0	1,426	0	10,733	553,773

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2011

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	100,559		63,418	15,696			20,065	199,738	1,395	4,956	206,089
1620 Recreation programs								0			0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	495,219		1,101,014	77,187	7,312		85,837	1,766,569		37,535	1,804,104
1640 Libraries	21,835		32,477	7,495			4,385	66,192		1,225	67,417
1645 Museums								0			0
1650 Cultural services	2,114		10,885	1,315				14,314		284	14,598
1698 Other								0			0
1699 Subtotal	619,727	0	1,207,794	101,693	7,312	0	110,287	2,046,813	1,395	44,000	2,092,208
Planning and development											
1810 Planning and zoning			6,460					6,460		128	6,588
1820 Commercial and Industrial	81,135	6,566	159,676	28,739			2,941	279,057		2,965	282,022
1830 Residential development								0			0
1840 Agriculture and reforestation			9,599					9,599		190	9,789
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	81,135	6,566	175,735	28,739	0	0	2,941	295,116	0	3,283	298,399
1910 Other								0			0
9910 TOTAL	3,604,271	109,774	3,722,887	4,154,023	189,104	141,118	1,976,326	13,897,503	0	0	13,897,503

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FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2011

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	2,683,288
5020	Employee benefits	920,983
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	3,604,271
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	0
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	3,604,271
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	45,876
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	0
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	36,491
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"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	
Line 0611 of column 11 (Total costs for paved roads) includes:		
6106	Urban storm water	
6107	Rural storm water	
Line 0612 of column 11 (Total costs for unpaved roads) includes:		
6108	Rural storm water	
Line 0831 of column 11 (Total costs for water treatment) includes:		
6611	Treatment costs for water not treated to drinking water standards	
Line 0832 of column 11 (Total costs for water distribution) includes:		
6612	Distribution/transmission costs for water not treated to drinking water standards	

FIR2011: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2011

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2011 Closing Net Book Value
	2011 Opening Net Book Value	2011 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2011 Closing Cost Balance	2011 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2011 Closing Amortization Balance	
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	
0299 General government	2,554,950	2,781,145	30,350	3,913		2,807,582	226,195	46,341	2,438	270,098	2,537,484
Protection services											
0410 Fire	1,971,268	3,012,637	17,409	112,479		2,917,567	1,041,369	82,659	92,378	1,031,650	1,885,917
0420 Police	11,667	12,728				12,728	1,061	1,273		2,334	10,394
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	1,982,935	3,025,365	17,409	112,479	0	2,930,295	1,042,430	83,932	92,378	1,033,984	1,896,311
Transportation services											
0611 Roads - Paved	18,470,527	38,874,000	553,341	218,335		39,209,006	20,403,473	1,072,005	194,422	21,281,056	17,927,950
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	3,280,285	5,419,219				5,419,219	2,138,934	72,317		2,211,251	3,207,968
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	0				0	0			0	0
0640 Parking	94,273	94,273				94,273	0			0	94,273
0650 Street lighting	1	302,502				302,502	302,501			302,501	1
0660 Air transportation	368,230	1,282,648	8,607	202		1,291,053	914,418	34,740	81	949,077	341,976
0698 Other Sidewalks	1,049,674	1,545,713	136,282	18,514		1,663,481	496,039	52,168	11,917	536,290	1,127,191
0699 Subtotal	23,262,990	47,518,355	698,230	237,051	0	47,979,534	24,255,365	1,231,230	206,420	25,280,175	22,699,359
Environmental services											
0811 Wastewater collection/conveyance	4,807,827	6,454,478	26,356	13,318		6,467,516	1,646,651	82,716	5,119	1,724,248	4,743,268
0812 Wastewater treatment & disposal	969,956	3,071,241				3,071,241	2,101,285	77,377		2,178,662	892,579
0821 Urban storm sewer system	5,506,922	7,398,950				7,398,950	1,892,028	92,487		1,984,515	5,414,435
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	8,569,330	11,050,822	118,093	12,829		11,156,086	2,481,492	167,139	4,958	2,643,673	8,512,413
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	263,027	486,357				486,357	223,330			223,330	263,027
0850 Solid waste disposal	937,204	1,150,536	235,297	41,745		1,344,088	213,332	73,670	39,394	247,608	1,096,480
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
0899 Subtotal	21,054,266	29,612,384	379,746	67,892	0	29,924,238	8,558,118	493,389	49,471	9,002,036	20,922,202
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	238,896	376,939				376,939	138,043	6,980		145,023	231,916
1098 Other	0	0				0	0			0	0
1099 Subtotal	238,896	376,939	0	0	0	376,939	138,043	6,980	0	145,023	231,916
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	17,199	134,958				134,958	117,759	1,426		119,185	15,773
1298 Other	0	0				0	0			0	0
1299 Subtotal	17,199	134,958	0	0	0	134,958	117,759	1,426	0	119,185	15,773

FIR2011: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2011

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2011 Opening Net Book Value	COST					AMORTIZATION				2011 Closing Net Book Value	
		2011 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2011 Closing Cost Balance	2011 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2011 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$		10 \$
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	265,197	466,136	84,936	31,673	0	519,399	200,939	23,006	23,431	200,514	318,885
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	900,457	2,600,151				2,600,151	1,699,694	85,637		1,785,331	814,820
1640	Libraries	111,631	260,541				260,541	148,910	4,385		153,295	107,246
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	1,277,285	3,326,828	84,936	31,673	0	3,380,091	2,049,543	113,028	23,431	2,139,140	1,240,951
Planning and development												
1810	Planning and zoning	4,019	18,374				18,374	14,355			14,355	4,019
1820	Commercial and Industrial	0	0				0	0			0	0
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	4,019	18,374	0	0	0	18,374	14,355	0	0	14,355	4,019
1910	Other []	0	0				0	0			0	0
9910	Total Tangible Capital Assets	50,392,540	86,794,348	1,210,671	453,008	0	87,552,011	36,401,808	1,976,326	374,138	38,003,996	49,548,015

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2011

SEGMENTED BY ASSET CLASS

		2011 Opening Net Book Value (NBV) 1 \$	2011 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	3,769,632	3,974,349
2010	Land Improvements	371,205	324,618
2020	Buildings	3,846,362	3,663,286
2030	Machinery & Equipment	3,073,004	3,431,534
2040	Vehicles	850,549	457,111
2097	Other <input type="text" value="F & F"/>	64,511	58,796
2098	Other <input type="text"/>	0	0
2099	Total General Capital Assets	11,975,263	11,909,694
Infrastructure Assets			
2205	Land	0	0
2210	Land Improvements	0	0
2220	Buildings	0	0
2230	Machinery & Equipment	0	0
2240	Vehicles	0	0
2250	Linear Assets	38,417,277	37,638,321
2297	Other <input type="text"/>	0	0
2298	Other <input type="text"/>	0	0
2299	Total Infrastructure Assets	38,417,277	37,638,321
9920	Total Tangible Capital Assets	50,392,540	49,548,015
2405	Construction-in-progress	0	8,477
9921	Total Tangible Capital Assets and Construction-in-progress	50,392,540	49,556,492

2011-V01

FIR2011: Brockton M

Schedule 51

Asmt Code: 4104

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41622

for the year ended December 31, 2011

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2011 Opening Balance	Expenditures in 2011	Less Assets Capitalized	2011 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	0			0
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	8,477		8,477
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	0	8,477	0	8,477
	Environmental services				
0811	Wastewater collection/conveyance	0			0
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	0			0
0899	Subtotal	0	0	0	0
	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			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	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	0	8,477	0	8,477

FIR2011: Brockton M

Asmt Code: 4104
MAH Code: 41622

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

Schedule 53

for the year ended December 31, 2011

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	65,902
1020	Acquisition of tangible capital assets	-1,219,148
1030	Amortization of tangible capital assets	1,976,326
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale to tangible capital assets	73,944
1050	Proceeds on sale of tangible capital assets	4,926
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	836,048
1210	Acquisition and consumption of supplies inventories	-15,267
1220	Acquisition and consumption of prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	-15,267
1410	(Increase)/decrease in net financial assets/net debt	886,683
1420	Net financial assets (net debt), beginning of year	2,217,070
9910	Net financial assets (net debt), end of year	3,103,753

TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / 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	
0225	Ontario Clean Water Agency (OCWA)	
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	Ontario Strategic Infrastructure Financing Authority (OSIFA)	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	651,720
0406	Reserves and Reserve funds	141,757
0410	Municipal User Fees & Service Charges	
0415	Development Charges	
0416	Recreation land (The Planning Act)	
0419	Donations	31,815
0420	Other <input type="text"/>	
0425	Capital Grants: Federal	368,856
0430	Capital Grants: Provincial	25,000
0435	Capital Grants: Other Municipalities	
0440	Canada Gas Tax	
0445	Provincial Gas Tax	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Subtotal	1,219,148
0610	Contributed (Donated) tangible capital assets	
9920	Total Capital Financing	1,219,148

FIR2011: Brockton M

Schedule 54

Asmt Code: 4104

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41622

for the year ended December 31, 2011

* 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

		2011 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	921,033
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	921,033
1210	Increase in cash and cash equivalents	921,033
1220	Cash and cash equivalents, beginning of year	3,873,388
9920	Cash and cash equivalents, end of year	4,794,421

		2011 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	0
1420	Less: Debt repayment (SLC 54 1020 01)	921,033
9930	Net cash available for other purposes	921,033

FIR2011: Brockton M

Schedule 54

Asmt Code: 4104

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41622

for the year ended December 31, 2011

* 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

		2011 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	65,902
2020	Non-cash items including amortization	2,050,270
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	-15,267
2040	Change in deferred revenue	35,863
2096	Other <input type="text" value="working capital"/>	387,037
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,523,805
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	4,926
0620	Cash used to acquire tangible capital assets	-1,219,148
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,214,222
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	-933,587
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	-933,587
1210	Increase in cash and cash equivalents	375,996
1220	Cash and cash equivalents, beginning of year	3,852,293
9920	Cash and cash equivalents, end of year	4,228,289

		2011 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	2,523,805
1420	Less: Debt repayment (SLC 54 1020 01)	-933,587
9930	Net cash available for other purposes	1,590,218

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FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2011

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves	
		1	2	3	
		\$	\$	\$	
0299	Balance, beginning of year	4,683	5,799,094	725,898	
0310	Allocation of Surplus		0	197,893	
Development Charges Act					
0610	Non-discounted services				
0620	Discounted services				
0630	Credits utilized (Development Charges Act)				
0699	Subtotal Development Charges Act	0			
0810	Lot levies				
0820	Subdivider contributions				
0830	Recreational land (the Planning Act)	40,800			
0841	Investment Income				
0860	Gasoline Tax - Province				
0861	Building Code Act, 1992 (Section 2.23)				
0862	Gasoline Tax - Federal				
0863	Canada Transit Funding (Bill C-48)				
0864	Building Canada Fund (BCF)				
0895	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>interest</td></tr></table>	interest	311		
interest					
0896	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>				
0897	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>				
0898	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>				
9940	TOTAL Revenues & Surplus	41,111	0	197,893	
0910	Less: Utilization (deferred revenue recognized)	0	47,319		
2099	Balance, end of year	45,794	5,751,775	923,791	

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2011

Totals in line 2099 are analysed as follows:

- 5010 Working funds
- 5020 Contingencies
Ontario Clean Water Agency (OCWA) fund for renewals, etc.
- 5030 Sewer
- 5040 Water
- 5050 Replacement of equipment
- 5060 Sick leave
- 5070 Insurance
- 5080 Workplace Safety and Insurance Board (WSIB)
- 5090 Post-employment benefits
- 5091 Tax rate stabilization
- 5630 Lot levies
- 5660 Parking revenues
- 5670 Debenture repayment
- 5680 Exchange rate stabilization

Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
		525,764
	1,428,499	
	10,545	

Per Service Purpose:

- 5205 General government
- 5210 Protection services
- Transportation services:
- 5215 Roadways
- 5216 Winter Control
- 5220 Transit
- 5221 Parking
- 5222 Street lighting
- 5223 Air transportation
- Environmental services:
- 5225 Wastewater system
- 5230 Storm water system
- 5235 Waterworks system
- 5240 Solid waste collection
- 5245 Solid waste disposal
- 5246 Waste diversion
- Health services
- 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
- 5280 Planning and development
- 5290 Other

	416,684	
		15,066
	468,238	
	1,041,627	
		208,265
		174,696
	2,386,182	

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)
- 5661 Building Code Act, 1992 (Section 2.23)
- 5690 Gasoline Tax - Province
- 5691 Gasoline Tax - Federal
- 5692 Canada Transit Funding (Bill C-48)
- 5693 Building Canada Fund (BCF)
- 5695 Other
- 5696 Other
- 5697 Other
- 5698 Other
- 5699 Other
- 9930 **TOTAL**

45,794		
45,794	5,751,775	923,791

2011-V01

FIR2011: Brockton M

Schedule 70

Asmt Code: 4104

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41622

for the year ended December 31, 2011

Financial Assets		1
		\$
0299	Cash and cash equivalents	4,228,289
Accounts receivable		
0410	Canada	147,834
0420	Ontario	182,864
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	582,542
0499	Subtotal	913,240
Taxes receivable		
0610	Current year's levies	373,466
0620	Previous year's levies	173,817
0630	Prior year's levies	220,486
0640	Penalties and interest	53,271
0690	LESS: Allowance for uncollectables	
0699	Subtotal	821,040
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other WESTARIO	2,303,593
0829	Subtotal	2,303,593
Debt Recoverable from Others		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	459,774
0868	Other	
0845	Subtotal	459,774
Other financial assets		
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	35,333
0850	Deferred taxes receivable	
0890	Other NATIONAL LEASING COMPUTER	3,642
0898	Subtotal	38,975
9930	TOTAL Financial Assets	8,764,911
8010	* Market value of Investments included in Line 0829	

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2011

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	36,646
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	677,139
2290	Other	55,281
2299	Subtotal	769,066
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	45,794
2490	Other	119,893
2499	Subtotal	165,687
Long term liabilities		
2610	Debt issued	3,752,631
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	3,642
2640	Other landfill	459,774
2650	Other heritage	35,333
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	4,251,380
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	365,898
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 BENEFITS	109,127
2899	Subtotal post employment benefits	109,127
9940	TOTAL Liabilities	5,661,158
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	3,103,753
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	49,556,492
6250	Inventories of Supplies	
6260	Prepaid Expenses	36,734
6299	Total Non-Financial Assets	49,593,226
9970	Total Accumulated Surplus/(Deficit)	52,696,979
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	49,556,492
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	6,675,566
6430	General Surplus/ (Deficit)	135,474
Local boards		
5030	Transit operations	-2,147
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	115,274
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	3,619
5060	Business Improvement Area	1,468
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	118,214
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-108,442
6602	Unfunded Landfill closure costs	-34,918
6610	Other CAPITAL LOANS	-3,645,407
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-3,788,767
9971	Total Accumulated Surplus/(Deficit)	52,696,979

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2011

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	828,467
0215	PLUS: Amounts added to tax bills for collection purposes only	4,214
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	11,353,465
0225	PLUS: Current Year Penalties and Interest	12,035
0240	LESS: Total cash collections (SLC 72 0699 09)	11,284,903
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	92,238
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	821,040

Cash Collections

		9
		\$
0610	Current year's tax	11,284,903
0620	Previous year's tax	
0630	Penalties and interest	
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	11,284,903

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

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

for the year ended December 31, 2011

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
1099	Municipal Act (353, 354, 357, 358, RfR)	11,101	4	1,235	10					
1299	Discounts for Advance Payments (Mun. Act 345(10))									
1499	Tax Credit (Mun. Act 474.3)									
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 345(10))									
1810	Rebates to Commercial properties (Mun. Act 362)									
1820	Rebates to Industrial properties (Mun. Act 362)									
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	222	42		1	265	198	108	571	
2299	Vacant Unit Rebates (Mun. Act 364)	7,864	12	1,466	35	9,377	7,018	3,822	20,217	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	19,187	58	2,701	46	21,992	45,877	24,369	92,238	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 315)					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	

Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	1,805,451	2,343	573,476	6,160	0	2,387,430			

2011-V01

FIR2011: Brockton M

Schedule 74

Asmt Code: 4104

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 41622

for the year ended December 31, 2011

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	459,774
0220	To Canada and agencies	
0230	To Others	3,791,606
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	4,251,380
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	4,251,380

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	3,752,631
1240	Lease purchase agreements (Tangible capital leases)	3,642
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="heritage"/>	35,333
1298	Other <input type="text" value="tile loan"/>	459,774
9920	TOTAL Net Long Term Liabilities of the Municipality	4,251,380

3. Debt burden of the municipality: Analysed by function

1405	General government	397,870
1410	Protection services	902,646
Transportation services:		
1415	Roadways	1,108,225
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	274,483
1430	Storm water system	
1435	Waterworks system	648,413
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	88,353
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	222,644
1490	Other long term liabilities	608,746
9930	TOTAL Net Long Term Liabilities of the Municipality	4,251,380

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FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2011

8. Contingent liabilities		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation				
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640	Outstanding loans guaranteed				
2698	Other <input type="text"/>				
2699	TOTAL			0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit 1 \$	Total Outstanding Capital Obligation 2 \$	Debt Charges 3 \$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Wastewater projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	954,207	109,774	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	954,207	109,774	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

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

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FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2011

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 2012	716,095	172,108						
3220	Year 2013	640,936	151,415						
3230	Year 2014	513,724	136,896						
3240	Year 2015	430,779	123,050						
3250	Year 2016	355,948	108,113						
3260	Years 2017 to 2021	1,158,050	343,002						
3270	Years 2022 onwards	435,848	17,152						
3280	Int. to be earned on sink. funds								
3299	TOTAL	4,251,380	1,051,736	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.

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 75 WATER SERVICE

for the year ended December 31, 2011

WATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
0205	User Fees	798,913	
0206	Municipal Property Tax by Levy (Special Area Rates)		
0210	Services to Other Municipalities		
0215	Ontario Conditional Grants	25,000	
0220	Ontario Housing Programs		
0225	Canada Conditional Grants		
0230	Ontario Capital Grants		
0235	Canada Capital Grants		
0240	Canada Gas Tax Funding		
0245	Revenue from Other Municipalities		
0250	Investment Income		
0260	Deferred revenue earned		
0295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Transfer from Reserve Fund</td></tr></table>	Transfer from Reserve Fund	262,000
Transfer from Reserve Fund			
0296	Other		
0297	Other		
0298	Other		
0299	Total Revenues	1,085,913	
Operating Expenses: Analysis of Expenses by Object			
0410	Salaries, Wages and Employee Benefits	61,703	
0420	Operating and General Expenditures	857,434	
0430	Amortization Expense		
0440	Interest Expense		
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Transfer to Reserve Fund</td></tr></table>	Transfer to Reserve Fund	166,776
Transfer to Reserve Fund			
0496	Other		
0497	Other		
0498	Other		
0499	Total Expenses	1,085,913	
9910	Net Income	0	

2011-V01

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 75

WASTEWATER SERVICE

for the year ended December 31, 2011

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
1005	User Fees	799,453	
1006	Municipal Property Tax by Levy (Special Area Rates)		
1010	Services to Other Municipalities		
1015	Ontario Conditional Grants		
1020	Ontario Housing Programs		
1025	Canada Conditional Grants		
1030	Ontario Capital Grants		
1035	Canada Capital Grants		
1040	Canada Gas Tax Funding		
1045	Revenue from Other Municipalities		
1050	Investment Income		
1060	Deferred revenue earned		
1095	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Agreements</td></tr></table>	Agreements	102,333
Agreements			
1096	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Transfer from Reserve Funds</td></tr></table>	Transfer from Reserve Funds	184,463
Transfer from Reserve Funds			
1097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1099	Total Revenues	1,086,249	
Operating Expenses: Analysis of Expenses by Object			
1210	Salaries, Wages and Employee Benefits	83,562	
1220	Operating and General Expenditures	753,180	
1230	Amortization Expense		
1240	Interest Expense		
1295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Transfer to Reserve Fund</td></tr></table>	Transfer to Reserve Fund	249,507
Transfer to Reserve Fund			
1296	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
1299	Total Expenses	1,086,249	
9920	Net Income	0	

2011-W01

FIR2011: Brockton M

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MAH Code: 41622

Schedule 75

TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY

for the year ended December 31, 2011

WATER SERVICE

SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2011 Opening Net Book Value	2011 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2011 Closing Cost Balance	2011 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2011 Closing Amortization Balance	2011 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0210	Land	121,685	121,685				121,685	0			0	121,685	
0220	Buildings	516,224	698,500	19,935			718,435	182,276	17,882		200,158	518,277	
0230	Distribution / Transmission Mains	7,386,445	9,524,136	55,350	12,829		9,566,657	2,137,691	120,981	4,958	2,253,714	7,312,943	
0240	Equipment	586,359	840,643	42,808			883,451	254,284	28,276		282,560	600,891	
0296	Other	0	0				0	0			0	0	
0297	Other	0	0				0	0			0	0	
0298	Other	0	0				0	0			0	0	
0299	Total Infrastructure Assets	8,610,713	11,184,964	118,093	12,829	0	11,290,228	2,574,251	167,139	4,958	2,736,432	8,553,796	0

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2011 Opening Net Book Value	2011 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2011 Closing Cost Balance	2011 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2011 Closing Amortization Balance	2011 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0410	Land	30,081	30,081				30,081	0			0	30,081	
0420	Buildings	494,978	2,427,693				2,427,693	1,932,715	54,998		1,987,713	439,980	
0430	Collection Mains	4,812,455	6,453,935	26,356	13,318		6,466,973	1,641,480	82,716	5,119	1,719,077	4,747,896	
0440	Equipment	425,140	591,032				591,032	165,892	18,809		184,701	406,331	
0496	Other	33,025	35,703				35,703	2,678	3,570		6,248	29,455	
0497	Other	0	0				0	0			0	0	
0498	Other	0	0				0	0			0	0	
0499	Total Infrastructure Assets	5,795,679	9,538,444	26,356	13,318	0	9,551,482	3,742,765	160,093	5,119	3,897,739	5,653,743	0

FIR2011: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2011

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	13.00	5.00	
0210	Fire	1.00	0.00	0.00
0211	Uniform	1.00		
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	13.00		
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services	1.00	3.00	
0235	Homes for the Aged			
0240	Other Social Services	6.00	7.00	
0245	Parks and Recreation	7.00	11.00	19.00
0250	Libraries			
0255	Planning			
0290	Other			
0298	Subtotal	41.00	26.00	19.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	29%		
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	26.00	19.00

FIR2011: Brockton M

Asmt Code: 4104
MAH Code: 41622

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2011

		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
2. Selected investments of own sinking funds as at Dec. 31					
0610	Own sinking funds	0	0	0	0

		Number of Contracts	Value of Contracts
		1	2
		#	\$
3. Municipal procurement this year			
1010	Total construction contracts awarded	0	0
1020	Construction contracts awarded at \$100,000 or greater	0	0

		Number of Building Permits	Total Value of Building Permits
		1	2
		#	\$
4. Building permit information			
1210	Residential properties	80	8,811,925
1220	Multi-Residential properties	0	0
1230	All other property classes	105	11,023,830
1299	Subtotal	185	19,835,755

		1
		\$
5. Insured value of physical assets		
1410	Buildings	0
1420	Machinery and equipment	0
1430	Vehicles	0
1497	Other <input type="text"/>	0
1498	Other <input type="text"/> Brockton Total	41,989,228
1499	Subtotal	41,989,228

		1
		\$
6. Total Dollar Losses due to Structural Fires		
1510	Losses due to structural fires, averaged over 3 yrs (2009 - 2011)	0

FIR2011: Brockton M

Asmt Code: 4104

MAH Code: 41622

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2011

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2013

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)	954,207
0220	Interest (SLC 74 3099 02)	109,774
0299	Subtotal	1,063,981
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
0810	Debt Charges for Lease Purchase Agreements (Tangible Capital Leases) (SLC 74 3140 03)	0
9910	Total Debt Charges	1,063,981

		1
		\$
Excluded Debt Charges		
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
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	1,063,981

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	13,963,405
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)	3,426,448
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	924
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)	139,341
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-73,944
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
2299	Subtotal	3,492,769
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	10,470,636
2620	25% of Net Revenues	2,617,659
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,553,678

For Illustration Purposes Only

Annual Interest Rate		Term			
7.00%	@	5	years =		6,370,387