

2015 FINANCIAL INFORMATION RETURN

Municipality: **Brockville C**
 Tier: **Single-Tier**
 Area: **Leeds and Grenville UCo**

MSO Office: **Eastern Ontario**
 Asmt Code: **0802**
 MAH Code: **56101**

Submitting: **FIR Schedules Only**
 Version: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

0020	Name	Lynda Ferguson CPA, CGA
0022	Telephone	613-342-8772 X462
0024	Fax	613-342-8780
0028	Email (Required)	lferguson@brockville.com
0030	Website address of Municipality	www.brockville.com
0091	Municipal Auditor	Ryan E Moore, CPA, CA
0092	Municipal Audit Firm	Collins Barrow SEO LLP
0095	Municipal Auditor's Email (Required)	remoore@collinsbarrow.co
0090	Municipal Treasurer	David Dick CPA, CA
0093	Municipal Treasurer's Email (Required)	ddick@brockville.com
0094	Date	08-Sep-2016

Signature of Municipal Treasurer

Signature	Date

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 Percentage of Total Expenditures

	Municipal Data		Data Source	
	1 (#)		2 (List)	
0040 Households		10,794	MPAC	
0041 Population		21,870	Stats Can	
0042 Youth Population		1,325	Stats Can	

2015-W01

FIR2015: Brockville C

Schedule 10

Asmt Code: 0802

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 56101

for the year ended December 31, 2015

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)	34,043,631
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	405,511
9940	Subtotal	34,449,142
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	358,800
0695	Other Capital Difference	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	358,800
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	937,059
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,504,404
0820	Canada conditional grants (SLC 12 9910 02)	551,686
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	2,815,760
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	57,728
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	32,797
0899	Subtotal	5,899,434
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	871,458
1299	Total User Fees and Service Charges (SLC 12 9910 04)	12,914,851
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	229,650
1430	Rents, concessions and franchises	242,929
1431	Royalties	
1432	Green Energy	244,780
1498	Other	
1499	Subtotal	717,359
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	183,507
1620	Penalties and interest on taxes	437,201
1698	Other Interest on other receivables	66,402
1699	Subtotal	687,110
	Other revenue	
1805	Investment income	113,282
1806	Interest earned on reserves and reserve funds	23,984
1811	Gain/Loss on sale of land & capital assets	399,279
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	1,234,683
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 Miscellaneous & Recoveries	644,687
1891	Other St. Lawrence Lodge re LTD-Heads & Beds	509,916
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	2,925,831
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	

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FIR2015: Brockville C

Schedule 10

Asmt Code: 0802

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 56101

for the year ended December 31, 2015

9910

TOTAL Revenues

58,823,985

2015-W01

FIR2015: Brockville C

Schedule 10

Asmt Code: 0802

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 56101

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	58,823,985
2020	LESS: Total Expenses (SLC 40 9910 11)	52,882,873
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	109,000
2099	Annual Surplus/(Deficit)	6,050,112
2060	Accumulated surplus/(deficit) at the beginning of year	92,823,718
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	92,823,718
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	98,873,830

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:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	110,125
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	110,125

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	136,908
	Transportation Services:	
4030	Roads - Paved	600,000
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	103,917
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	156,540
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	997,365

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2015

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	102,209	136,908	26,424	179,903			
Protection services							
0410 Fire			444,229	77,040			
0420 Police	96,173			1,380,056			
0421 Court Security	220,311						
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services				221			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			123,640				
0498 Other							
0499 Subtotal	316,484	0	567,869	1,457,317	0	0	0
Transportation services							
0611 Roads - Paved				74,924	170,500	600,000	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				578		25,955	
0621 Winter Control - Except sidewalks, Parking Lots				24,555			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	30,372			203,152			
0632 Transit - Disabled & special needs	22,025			52,253			
0640 Parking				257,904			
0650 Street lighting							
0660 Air transportation				110,859			
0698 Other							
0699 Subtotal	52,397	0	0	724,225	170,500	625,955	0
Environmental services							
0811 Wastewater collection/conveyance			68,016	441,448			
0812 Wastewater treatment & disposal				4,330,164			
0821 Urban storm sewer system							
0822 Rural storm sewer system				10,855			
0831 Water treatment		2,876					
0832 Water distribution/transmission		40,392	164,770	3,843,117	44,414	156,540	
0840 Solid waste collection				102,332			
0850 Solid waste disposal							
0860 Waste diversion	140,774			15,769			
0898 Other		68,673					
0899 Subtotal	140,774	111,941	232,786	8,743,685	44,414	156,540	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				116,304			
1098 Other							
1099 Subtotal	0	0	0	116,304	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	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		190,000		120,806		46,027	
1620 Recreation programs				1,000			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				188,590			
1634 Recreation facilities - All Other				731,842			
1640 Libraries	63,055	8,640	44,379	42,742			
1645 Museums	30,113			28,118			
1650 Cultural services				481,672	1,289,490	1,987,238	
1698 Other							
1699 Subtotal	93,168	198,640	44,379	1,594,770	1,289,490	2,033,265	0
Planning and development							
1810 Planning and zoning				33,068			
1820 Commercial and industrial	232,027	104,197		65,579			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	232,027	104,197	0	98,647	0	0	0
1910 Other							
9910 TOTAL	937,059	551,686	871,458	12,914,851	1,504,404	2,815,760	0

FIR2015: Brockville C

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**Schedule 20
TAXATION INFORMATION**

for the year ended December 31, 2015

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA 9 Y or N	Exclude Properties that go from Capped to 10 Y or N	Exclude Properties that go from Clawed Back 11 Y or N
0320	M Multi-Residential	0.0%		5.0%		150	150	Y	Y	Y
0330	C Commercial	96.7%	-605	10.0%		150	150	Y	Y	Y
0340	I Industrial	0.0%		5.0%		150	150	Y	Y	Y

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
		CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 7 %
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? 2 Y or N	Year Current Phase- In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805	R Residential	N	
0810	M Multi-Residential	N	
0815	N New Multi-Residential	N	
0820	C Commercial (Includes G, D, S)	N	
0840	I Industrial (Includes L)	N	
0850	F Farmland	N	
0855	T Managed Forest	N	
0860	P Pipeline	N	

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210	R Residential	1	20150227	1	20150828	
1220	M Multi-Residential	1	20150227	1	20150828	
1230	F Farmland	1	20150227	1	20150828	
1240	T Managed Forest	1	20150227	1	20150828	
1250	C Commercial	1	20150227	1	20150828	
1260	I Industrial	1	20150227	1	20150828	
1270	P Pipeline	1	20150227	1	20150828	
1298	Other <input type="text"/>					

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
4. ADJUSTMENTS TO TAXATION		12	13	14	15
		\$	\$	\$	\$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	13,769		-13,769	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	1,221,467		199,751	1,421,218
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	34,581,266	0	9,054,323	43,635,589
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	295,877			295,877
8097	Other <input type="text" value="Capping"/>	5,672			5,672
9890	Subtotal	301,549	0	0	301,549
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	4,710		7,054	11,764
8050	Utility transmission and utility corridors (RTC = U)	3,948			3,948
8098	Other <input type="text" value="Adjustments to Levy(estimates vs Actuals)"/>			16	16
9892	Subtotal	8,658	0	7,070	15,728
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	34,891,473	0	9,061,393	43,952,866

2015-V01

FIR2015: Brockville C

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MAH Code: 56101

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
4. SUPPLEMENTARY PAYMENTS-IN-LIEU		12	13	14	15
		\$	\$	\$	\$
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	251,992	0	77,405	329,397
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" value="Federal W/O"/>	-1,660			-1,660
9890	Subtotal	-1,660	0	0	-1,660
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	80,400			80,400
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text" value="Provincial W/O"/>	-2,626			-2,626
9892	Subtotal	77,774	0	0	77,774
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	328,106	0	77,405	405,511

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

1. Municipal and School Board Taxation

		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other				
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)		100.000%				69.727%	0.469%	27.179%	2.625%	0.000%				
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-in Taxable Asmt. (CVA)	Phase-in Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes		Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$	
0010 Residential	1,543,180,283	1,543,180,283	1,543,180,283	1,543,180,283	23,004,133	19,994,932	0	3,009,201	2,597,111	7,642	373,376	31,072		
0050 Multi-residential	120,251,379	212,844,941	120,251,379	212,844,941	2,993,983	2,759,493	0	234,490	225,183	315	8,577	415		
0110 Farmland	161,900	40,475	161,900	40,475	604	525	0	79	8		71			
0140 Managed Forests	41,500	10,375	41,500	10,375	155	135	0	20	20					
9110 Subtotal	1,663,635,062	1,756,076,074	1,663,635,062	1,756,076,074	25,998,875	22,755,085	0	3,243,790	2,822,322	7,957	382,024	31,487	0	
0210 Commercial	242,838,709	468,807,687	242,838,709	468,807,687	9,519,079	6,077,998	0	3,441,081	2,399,363	16,139	935,251	90,328	0	
0215 Commercial New Construction	43,816,262	84,999,811	43,816,262	84,999,811	1,621,198	1,102,005	0	519,193	362,018	2,435	141,111	13,629	0	
0310 Parking Lot	457,500	891,306	457,500	891,306	18,098	11,556	0	6,542	4,562	31	1,778	172	0	
0320 Office Building	50,808	98,985	50,808	98,985	2,010	1,283	0	727	507	3	198	19	0	
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	
0340 Shopping Centre	37,949,825	73,803,335	37,949,825	73,803,335	1,498,568	956,846	0	541,722	377,726	2,541	147,235	14,220	0	
0345 Shopping Centre New Construction	8,581,083	16,574,600	8,581,083	16,574,600	316,127	214,887	0	101,240	70,592	475	27,516	2,658	0	
9120 Subtotal	333,694,187	645,175,723	333,694,187	645,175,723	12,975,080	8,364,575	0	4,610,505	3,214,767	21,623	1,253,089	121,026	0	
0510 Industrial	22,944,646	58,427,189	22,944,646	58,427,189	1,099,595	757,497	0	342,098	238,535	1,604	92,979	8,980	0	
0515 Industrial New Construction	2,450,470	6,376,683	2,450,470	6,376,683	111,711	82,672	0	29,039	20,248	136	7,893	762	0	
0610 Large Industrial	36,236,784	94,053,086	36,236,784	94,053,086	1,770,669	1,219,379	0	550,690	383,980	2,583	149,672	14,456	0	
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	
9130 Subtotal	61,631,900	158,856,959	61,631,900	158,856,959	2,981,375	2,059,548	0	921,827	642,762	4,323	250,543	24,198	0	
0710 Pipelines	7,096,361	12,867,292	7,096,361	12,867,292	259,041	166,822	0	92,219	64,302	433	25,064	2,421	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0						
9160 Adj. for shared PIL properties					0	13,769	0	-13,769	-9,638	-64	-3,709	-358		
9170 Supplementary Taxes					1,421,218	1,221,467	0	199,751	193,571	86	5,610	484		
9180 Total Levied by Rate					43,635,589	34,581,266	0	9,054,323	6,928,086	34,358	1,912,622	179,257	0	
9190 Amts Added to Tax Bill					301,549	301,549	0	0						
9192 Other Taxation Amounts					15,728	8,658	0	7,070	4,931	33	1,921	185		
9199 TOTAL before Adj.	2,066,057,510	2,572,976,048	2,066,057,510	2,572,976,048	43,952,866	34,891,473	0	9,061,393	6,933,017	34,391	1,914,543	179,442	0	

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 4 \$	UT 5 \$	6 \$
1010 Residential	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
1210 Commercial	7,025,000	13,609,611	6,817,973	13,209,785	231,983	171,262	0	60,721
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	1,224,000	2,384,609	1,166,690	2,272,957	46,152	29,468	0	16,684
1320 Office Building	2,116,000	4,122,412	2,029,528	3,953,947	51,262	51,262	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	10,365,000	20,116,632	10,014,191	19,436,689	329,397	251,992	0	77,405
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 Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
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					329,397	251,992	0	77,405
9290 Amts Added to PILS					-1,660	-1,660	0	0
9292 Other PIL Amounts					77,774	77,774	0	0
9299 TOTAL before Adj.	10,365,000	20,116,632	10,014,191	19,436,689	405,511	328,106	0	77,405

Part 3 contains Distribution of PILS by School Boards

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	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	185,974		27,953	14		3,926	198,862	416,729		14,043	430,772
0250	892,208		1,548,579	416,865				2,857,652		187,570	3,045,222
0260	1,468,468		1,716,555	359,953	1,532			3,546,508	-998,929	-2,547,579	0
0299	2,546,650	0	3,293,087	776,832	1,532	3,926	198,862	6,820,889	-998,929	-2,345,965	3,475,994
Protection services											
0410	5,574,546	4,223	254,292	165,801			150,311	6,149,173	136,525	393,475	6,679,173
0420	7,014,349		579,236	154,905			160,744	7,909,234	131,472	508,594	8,549,300
0421	623,650		5,807	7,432				636,889		41,804	678,693
0422								0			0
0430						177,940		177,940			177,940
0440	73,813		4,807	20,800	534			99,954	1,437	6,561	107,952
0445	354,749		22,513	840				378,102		24,818	402,920
0450								0			0
0460								0			0
0498								2,957			2,957
0499	13,641,107	4,223	866,655	349,778	534	177,940	314,012	15,354,249	269,434	975,252	16,598,935
Transportation services											
0611	621,426	41,916	190,527	65,818			1,202,353	2,122,040	241,873	57,615	2,421,528
0612								0			0
0613	13,542		13,913	4,768			40,882	73,105		2,115	75,220
0614	505,902		95,969	181,318				783,189	2,302	51,407	836,898
0621	447,300		170,775	395,542			86,046	1,099,663		66,532	1,166,195
0622	156,202		9,085				18,539	183,826		10,849	194,675
0631	551,004		19,621	8,458			90,928	670,011	153,412	38,010	861,433
0632	11,715		2,005	329,680				343,400	56,977	22,540	422,917
0640	65,160		106,463	104,901	1,674		5,946	284,144	27,744	18,260	330,148
0650	5,914		187,934	63,102				256,950		16,866	273,816
0660	5,171		113,002	120,886	1,670		3,867	244,596		15,801	260,397
0698								0			0
0699	2,383,336	41,916	909,294	1,274,473	3,344	0	1,448,561	6,060,924	482,308	299,995	6,843,227
Environmental services											
0811	209,177	19,274	32,655	130,796	633		67,746	460,281	8,937	24,500	493,718
0812	1,699,277	95,425	1,377,118	278,598	6,260		1,221,422	4,678,100	25,695	220,626	4,924,421
0821	262,279	9,253	71,516	7,290				350,338		22,388	372,726
0822	45,611		14,994	32,291			35,807	128,703		6,097	134,800
0831	826,472	30,878	733,013	194,496	4,583		294,372	2,083,814	33,210	115,428	2,232,452
0832	959,293		582,226	382,060	4,067		9,984	1,937,630	55,442	126,527	2,119,599
0840	41,303		9,332	701,821				752,456		49,390	801,846
0850	11,054		5,281	89,058				105,393	2,240	6,918	114,551
0860	80,114		8,801	269,442			2,158	360,515	10,786	23,522	394,823
0898		20,044	1,453	4,594				26,091		397	26,488
0899	4,134,580	174,874	2,836,389	2,090,446	15,543	0	1,631,489	10,883,321	136,310	595,793	11,615,424
Health services											
1010						375,841		375,841			375,841
1020								0			0
1030						1,115,823		1,115,823			1,115,823
1035								0			0
1040	346,784		32,738	25,110			4,971	409,603	14,043	26,559	450,205
1098								0			0
1099	346,784	0	32,738	25,110	0	1,491,664	4,971	1,901,267	14,043	26,559	1,941,869
Social and family services											
1210	63,259		2,575	30,604		1,269,262		1,365,700		6,330	1,372,030
1220		601,895				906,860		1,508,755			1,508,755
1230						204,932		204,932			204,932
1298								0			0
1299	63,259	601,895	2,575	30,604	0	2,381,054	0	3,079,387	0	6,330	3,085,717

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FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	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						1,010,936		1,010,936			1,010,936
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	1,010,936	0	1,010,936	0	0	1,010,936
Recreation and cultural services											
1610 Parks	687,505	7,670	198,938	643,316	396		70,394	1,608,219	72,049	100,436	1,780,704
1620 Recreation programs	42,180		83,225	5,035				130,440		8,562	139,002
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	104,721		16,205	34,129	2,686		6,276	164,017		10,354	174,371
1634 Rec. Fac. - All Other	560,356		357,909	171,100	2,834		293,102	1,385,301	24,583	71,690	1,481,574
1640 Libraries	578,973		216,563	50,760	929		65,715	912,940		55,610	968,550
1645 Museums	224,697		45,298	47,120			4,366	321,481		20,815	342,296
1650 Cultural services	390,006		159,446	200,676	16,384	25,922	11,153	803,587	121	50,312	854,020
1698 Other			8,465			551,673		560,138		556	560,694
1699 Subtotal	2,588,438	7,670	1,086,049	1,152,136	23,229	577,595	451,006	5,886,123	96,753	318,335	6,301,211
Planning and development											
1810 Planning and zoning	402,876		24,510	2,091			1,138	430,615	81	28,190	458,886
1820 Commercial and Industrial	482,129		225,020	747,324	689			1,455,162		95,512	1,550,674
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	885,005	0	249,530	749,415	689	0	1,138	1,885,777	81	123,702	2,009,560
1910 Other								0			0
9910 TOTAL	26,589,159	830,578	9,276,317	6,448,794	44,871	5,643,115	4,050,039	52,882,873	0	0	52,882,873

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1	
		\$	
Total of column 1 includes:			
5010	Salaries and wages	20,201,507	
5020	Employee benefits	6,387,652	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	26,589,159	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	511,875	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	27,101,034	
Total of column 3 includes:			
5110	Amounts for tax write-offs reported in SLC 40 0250 03	527,330	
Total of column 4 includes:			
5210	Municipal Property Assessment Corporation (MPAC)	267,145	
Total of column 5 includes:			
5610	Short term interest costs		
Total of column 6 includes:			
5810	Grants to charitable and non-profit organizations	50,763	
5820	Grants to universities and colleges		
Contributions to UNCONSOLIDATED joint local boards			
5840	Health unit	370,229	
5850	District Social Services Administration Board (DSSAB)		
5860	Consolidated Municipal Service Manager (CMSM)	3,600,952	
5870	Homes for the aged	906,860	
5880	Recreation boards		
5890	Fire area boards		
5895	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Conservation Authority</td></tr></table>	Conservation Authority	177,940
Conservation Authority			
5896	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		
5897	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		
5898	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		
Total of column 11 includes:			
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations		

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2015 Closing Net Book Value
	2015 Opening Net Book Value	2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 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	995,649	2,155,739	220,079	102,975	2,272,843	1,160,090	71,532	102,975	1,128,647	1,144,196
1620	Recreation programs	0	0			0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	579,475	1,265,604			1,265,604	686,129	6,276		692,405	573,199
1634	Rec. Fac. - All Other	5,341,506	10,237,635	115,745		10,353,380	4,896,129	293,102		5,189,231	5,164,149
1640	Libraries	269,787	1,186,254	59,268		1,245,522	916,467	65,715		982,182	263,340
1645	Museums	62,871	336,920			336,920	274,049	4,366		278,415	58,505
1650	Cultural services	2,353,884	3,817,747			3,817,747	1,463,863	11,153		1,475,016	2,342,731
1698	Other	0	0			0	0			0	0
1699	Subtotal	9,603,172	18,999,899	395,092	102,975	19,292,016	9,396,727	452,144	102,975	9,745,896	9,546,120
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
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	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	104,732,640	169,454,056	3,064,462	1,096,222	171,422,296	64,721,416	4,050,039	978,634	67,792,821	103,629,475

2015-V01

FIR2015: Brockville C

Schedule 51

Asmt Code: 0802

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 56101

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV)	2015 Closing Net Book Value (NBV)
General Capital Assets			
2005	Land	5,455,387	5,424,073
2010	Land Improvements	1,468,868	1,477,110
2020	Buildings	4,287,959	4,070,764
2030	Machinery & Equipment	6,386,126	6,185,488
2040	Vehicles	1,554,854	2,153,686
2097	Other <input type="text" value="Library Books"/>	168,940	161,201
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	19,322,134	19,472,322
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	43,818,797	42,735,668
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	23,772,081	23,641,078
2297	Other <input type="text" value="Water and Sewer Infrastructure"/>	17,819,628	17,780,407
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	85,410,506	84,157,153
9920	Total Tangible Capital Assets	104,732,640	103,629,475
2405	Construction-in-progress	14,684,454	19,767,597
9921	Total Tangible Capital Assets and Construction-in-progress	119,417,094	123,397,072

2015-V01

FIR2015: Brockville C

Schedule 51

Asmt Code: 0802

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 56101

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0	507,168	30,324	476,844
	Protection services				
0410	Fire		742,046	742,046	0
0420	Police	60,557	56,015	116,572	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	60,557	798,061	858,618	0
	Transportation services				
0611	Roads - Paved	0	634,696	627,550	7,146
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	28,162	594,430	335,152	287,440
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0	8,243		8,243
0632	Transit - Disabled & special needs	0			0
0640	Parking	1,367,830			1,367,830
0650	Street lighting	0			0
0660	Air transportation	0	50,444		50,444
0698	Other	0			0
0699	Subtotal	1,395,992	1,287,813	962,702	1,721,103
	Environmental services				
0811	Wastewater collection/conveyance	205,460	96,960	96,960	205,460
0812	Wastewater treatment & disposal	0	190,922	190,922	0
0821	Urban storm sewer system	0	126,119	126,119	0
0822	Rural storm sewer system	0			0
0831	Water treatment	0	89,716	89,716	0
0832	Water distribution/transmission	0	236,562	229,134	7,428
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	205,460	740,279	732,851	212,888
	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	77,605		77,605
1098	Other	0			0
1099	Subtotal	0	77,605	0	77,605
	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	47,050	47,050	0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0	291,694	288,774	2,920
1640	Libraries	0	98,152	10,848	87,304
1645	Museums	0			0
1650	Cultural services	13,022,445	4,166,488		17,188,933
1698	Other	0			0
1699	Subtotal	13,022,445	4,603,384	346,672	17,279,157
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0	1,482,779	1,482,779	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	1,482,779	1,482,779	0
1910	Other	0			0
9910	Total Construction-In-Progress	14,684,454	9,497,089	4,413,946	19,767,597

FIR2015: Brockville C **Schedule 53**
Asmt Code: 0802 **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**
MAH Code: 56101 (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2015

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,050,112
1020	Acquisition of tangible capital assets	-3,028,905
1030	Amortization of tangible capital assets (SLC 51 9910 08)	4,050,039
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-5,118,700
1040	(Gain)/Loss on sale of tangible capital assets	-399,279
1050	Proceeds on sale of tangible capital assets	516,868
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="Land held for resale"/>	-1,457,779
1071	Other <input type="text"/>	
1099	Subtotal	-5,437,756
1210	Change in supplies inventories	45,028
1220	Change in prepaid expenses	90,963
1230	Other <input type="text"/>	
1299	Subtotal	135,991
1410	(Increase)/decrease in net financial assets/net debt	748,347
1420	Net financial assets (net debt), beginning of year	-27,617,253
9910	Net financial assets (net debt), end of year	-26,868,906

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,147,032
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	544,788
0410	Municipal User Fees & Service Charges	862,777
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	889,699
0420	Other <input type="text" value="Recoveries"/>	863
0446	Proceeds from the sale of Tangible Capital Assets, etc	41,901
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	3,487,060
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	1,851,192
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,504,404
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	997,365
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	4,352,961
0499	Subtotal	7,840,021
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	7,840,021
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-307,584

2015-V01

FIR2015: Brockville C

Schedule 54

Asmt Code: 0802

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 56101

for the year ended December 31, 2015

* 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

		2015 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	11,103,295
9920	Cash and cash equivalents, end of year	11,103,295

		2015 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

2015-V01

FIR2015: Brockville C

Schedule 54

Asmt Code: 0802

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 56101

for the year ended December 31, 2015

* 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

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,050,112
2020	Non-cash items including amortization	4,050,040
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-15,567
2030	Prepaid expenses	90,963
2040	Change in deferred revenue	-1,217,542
2096	Other <input type="text" value="Inventories"/>	45,028
2097	Other <input type="text" value="Unfunded Liabilities"/>	1,014,270
2098	Other <input type="text" value="Gain on sale of Tangible Capital Assets"/>	-399,279
2099	Cash provided by operating transactions	9,618,025
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	516,868
0620	Cash used to acquire tangible capital assets	-8,147,605
0630	Change in construction-in-progress	
0698	Other <input type="text" value="Land Held for Resale"/>	-1,457,779
0699	Cash applied to capital transactions	-9,088,516
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	-1,923,802
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	-1,923,802
1210	Increase in cash and cash equivalents	-1,394,293
1220	Cash and cash equivalents, beginning of year	11,103,295
9920	Cash and cash equivalents, end of year	9,709,002

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	9,695,781
1402	Temporary borrowings	
1403	Short term investments	13,221
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	9,709,002

		1 \$
Cash:		
1501	Unrestricted	5,847,226
1502	Restricted	3,861,776
1503	Unallocated	
9950	Cash and cash equivalents, end of year	9,709,002

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	1,193,778	2,529,113	6,578,414
0310 Allocation of Surplus		906,431	1,305,428
0315 Allocation of Surplus : for operating		736,401	937,428
0320 Allocation of Surplus : for capital		170,030	368,000
Development Charges Act			
0610 Non-discounted services	74,100		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	74,100		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	6,160		
0841 Investment Income	23,178	23,986	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer		3,604,686	
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	103,438	4,535,103	1,305,428
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		76,788	468,000
1015 For current operations		1,377,609	239,197
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)	57,728		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)	0		
1047 Deferred revenue earned (Canada Gas Tax)	32,797		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			3,604,686
0910 Less: Utilization (deferred revenue recognized)	90,525	1,454,397	4,311,883
2099 Balance, end of year	1,206,691	5,609,819	3,571,959

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2015

		Development Charges Proceeds				Development Charges Disbursements					
		Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205	General Government	0			0					0	0
0210	Fire Protection	0			0					0	0
0215	Police Protection	0			0					0	0
0220	Roads and Structures	148,491	34,411	1,665	36,076					0	184,567
0225	Transit	0			0					0	0
0230	Wastewater	115,734	19,942	1,409	21,351					0	137,085
0235	Stormwater	0			0					0	0
0240	Water	2,040	10,010	65	10,075					0	12,115
0245	Emergency Medical Services	0			0					0	0
0250	Homes for the Aged	0			0					0	0
0255	Daycare	0			0					0	0
0260	Housing	0			0					0	0
0265	Parkland Development	0			0					0	0
0270	GO Transit	0			0					0	0
0275	Library	0			0					0	0
0280	Recreation	1,872	8,333	46	8,379					0	10,251
0285	Development Studies	4,728	1,404	85	1,489					0	6,217
0286	Parking	0			0					0	0
0287	Animal Control	0			0					0	0
0288	Municipal Cemeteries	0			0					0	0
0290	Other	0			0					0	0
0295	Other	0			0					0	0
0296	Other	0			0					0	0
0297	Other	0			0					0	0
0299	TOTAL	272,865	74,100	3,270	0	77,370	0	0	0	0	350,235

2012-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom						Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 11	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify) 12	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify) 13			
0	Municipal Wide Charges									<i>If Other, Please Specify ></i>							
530	Roads	1,366.19	1,366.19	1,032.25	545.53	863.77					0.45						
290	Indoor Recreation Services	475.02	475.02	358.96	189.62	300.44					0.02						
110	Administration Studies	74.10	74.10	55.77	29.41	46.69					0.02						
690	Wastewater	1,068.80	1,068.80	807.14	426.89	675.99					0.36						
670	Water	517.65	517.65	391.40	206.86	327.85					0.17						
9910	TOTAL MUNICIPAL WIDE CHARGES	3,501.76	3,501.76	2,645.52	1,398.31	2,214.74	0.00	0.00	0.00	0.00	1.02	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

2015-V01

FIR2015: Brockville C

Schedule 70

Asmt Code: 0802

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 56101

for the year ended December 31, 2015

Financial Assets		1
		\$
0299	Cash and cash equivalents	9,709,002
Accounts receivable		
0410	Canada	953,923
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	35,264
0490	Other receivables	3,414,983
0499	Subtotal	4,404,170
Taxes receivable		
0610	Current year's levies	1,759,351
0620	Previous year's levies	639,489
0630	Prior year's levies	530,487
0640	Penalties and interest	366,866
0690	LESS: Allowance for uncollectables	11,785
0699	Subtotal	3,284,408
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
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"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	17,397,580
8010	* Market value of Investments included in Line 0829	<input type="text"/>

2015-V01

FIR2015: Brockville C

Schedule 70

Asmt Code: 0802

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 56101

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	4,000,000
2099	Subtotal	4,000,000
Accounts Payable		
2210	Canada	63,753
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	220,107
2270	Trade accounts payable	5,580,118
2290	Other	1,751,915
2299	Subtotal	7,615,893
2301	Estimated Tax Liabilities (PS3510)	978,697
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,206,691
2490	Other	565,969
2499	Subtotal	1,772,660
Long term liabilities		
2610	Debt issued	19,272,766
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	19,272,766
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	3,064,000
Post employment benefits		
2810	Accumulated sick leave	822,121
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	1,535,590
2898	Other Health & Life Benefits	5,204,739
2899	Subtotal post employment benefits	7,562,450
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	44,266,486
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-26,868,906
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	123,397,072
6250	Inventories of Supplies	1,954,903
6260	Prepaid Expenses	390,761
6299	Total Non-Financial Assets	125,742,736
9970	Total Accumulated Surplus/(Deficit)	98,873,830
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	123,397,072
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,181,778
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Land Held for Sale	1,457,779
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	1,457,779
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-7,562,450
6602	Unfunded Landfill closure costs	-3,064,000
6603	Unfunded Remediation costs of contaminated sites	
6610	Other Net Long Term Liabilities	-19,272,766
6620	Other LTD Interest	-220,108
6630	Other Projects in progress	-5,043,475
6640	Other	
6699	Total Other	-35,162,799
9971	Total Accumulated Surplus/(Deficit)	98,873,830

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	2,296,760
0215	PLUS: Amounts added to tax bills for collection purposes only	171,640
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	43,952,866
0225	PLUS: Current Year Penalties and Interest	437,211
0240	LESS: Total cash collections (SLC 72 0699 09)	42,381,297
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,192,772
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	3,284,408

Cash Collections

		9
		\$
0610	Current year's tax	41,259,406
0620	Previous year's tax	764,359
0630	Penalties and interest	357,532
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	42,381,297

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

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

for the year ended December 31, 2015

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)	118,215	768	45,361	4,494		168,838	527,337		696,175
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	18,892	127	7,364	711		27,094	48,611		75,705
2299	Vacant Unit Rebates (Mun. Act 364)	103,892	699	40,496	3,911		148,998	271,894		420,892
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	240,999	1,594	93,221	9,116	0	344,930	847,842	0	1,192,772

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

Additional Information		SCHOOL BOARDS					TOTAL Education 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	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	6,692,018	32,797	1,821,322	170,326	0	8,716,463			

2015-W01

FIR2015: Brockville C

Schedule 74

Asmt Code: 0802

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56101

for the year ended December 31, 2015

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	12,125,895
0220	To Canada and agencies	4,653,319
0230	To Others	2,493,552
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	19,272,766
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	19,272,766

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	19,272,766
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	19,272,766

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	745,328
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	4,390,521
1430	Storm water system	229,821
1435	Waterworks system	846,193
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	76,608
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	124,308
1480	Planning and development	
1490	Other long term liabilities	12,859,987
9930	TOTAL Net Long Term Liabilities of the Municipality	19,272,766

2015-V01

FIR2015: Brockville C

Schedule 74

Asmt Code: 0802

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56101

for the year ended December 31, 2015

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

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

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

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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FIR2015: Brockville C

Schedule 74

Asmt Code: 0802

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56101

for the year ended December 31, 2015

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4 Y or N	1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation	Y	Y	4,186,000	
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	Y	N	7,830,925	
2640	Outstanding loans guaranteed				
2698	Other <input type="text"/>				
2699	TOTAL			12,016,925	

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	1,923,802	830,578	
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	1,923,802	830,578	
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)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

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

FIR2015: Brockville C

Schedule 74

Asmt Code: 0802

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56101

for the year ended December 31, 2015

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 2016	1,879,232	748,660						
3220	Year 2017	1,840,513	667,749						
3230	Year 2018	1,673,987	592,703						
3240	Year 2019	1,686,057	522,482						
3250	Year 2020	1,607,736	452,715						
3260	Years 2021 to 2025	10,585,241	1,422,646						
3270	Years 2026 onwards								
3280	Int. to be earned on sink. funds . . .								
3299	TOTAL	19,272,766	4,406,955	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.

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

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

FIR2015: Brockville C

Schedule 79

Asmt Code: 0802

COMMUNITY IMPROVEMENT PLANS

MAH Code: 56101

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #
1,080,966	3
66,796	8

Grants

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

Loans

2210	Loans issued in current year (2015)
2220	Outstanding Loans as of 2015

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015

2610	Year: 2016
2620	Year: 2017
2630	Year: 2018
2640	Year: 2019
2650	Year: 2020
2660	Years beyond 2020

732,046
746,484
535,708
2,894,044
293,448
1,128,833

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	25.00	5.00	0.00
0210	Fire	39.00	2.00	0.00
0211	Uniform	33.00	0.00	0.00
0212	Civilian	6.00	2.00	0.00
0215	Police	55.00	11.00	9.00
0216	Uniform	41.00	0.00	0.00
0217	Civilian	14.00	11.00	9.00
0260	Court Security	4.00	6.00	0.00
0261	Uniform	1.00	0.00	0.00
0262	Civilian	3.00	6.00	0.00
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	6.00	10.00	0.00
0225	Public Works	59.00	24.00	7.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services	3.00	1.00	2.00
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	13.00	16.00	25.00
0250	Libraries	6.00	21.00	1.00
0255	Planning	4.00	0.00	0.00
0290	Other	19.00	17.00	5.00
0298	Subtotal	233.00	113.00	49.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	70%	29%	67%
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	233.00	113.00	49.00

FIR2015: Brockville C

Asmt Code: 0802

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

		Own Municipality 1 \$	Other Munic., School Permits 2 \$	Provincial 3 \$	Federal 4 \$
2. Selected investments of own sinking funds as at Dec. 31					
0610	Own sinking funds				
3. Municipal procurement this year					
		Number of Contracts		Value of Contracts	
		1 #	2 \$		
1010	Total construction contracts awarded	39	1,870,828		
1020	Construction contracts awarded at \$100,000 or greater	3	844,230		
4. Building permit information					
		Number of Building Permits		Total Value of Building	
		1 #	2 \$		
1210	Residential properties	18	4,835,854		
1220	Multi-Residential properties	5	980,000		
1230	All other property classes	16	3,806,720		
1299	Subtotal	39	9,622,574		
5. Insured value of physical assets					
		1 \$			
1410	Buildings	205,772,580			
1420	Machinery and equipment	2,310,708			
1430	Vehicles	6,853,965			
1497	Other <input type="text"/>				
1498	Other <input type="text"/>				
1499	Subtotal	214,937,253			
6. Total Dollar Losses due to Structural Fires					
		1 \$			
1510	Losses due to structural fires, averaged over 3 yrs (2013 - 2015)	890,810			

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

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					

2015-V01

FIR2015: Brockville C

Schedule 80

Asmt Code: 0802

STATISTICAL INFORMATION

MAH Code: 56101

for the year ended December 31, 2015

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					

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Schedule 80

Asmt Code: 0802

STATISTICAL INFORMATION

MAH Code: 56101

for the year ended December 31, 2015

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

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851	Brockville Public Library	Library Board	1604	100%		
0852	Police Services Board	Police Board	0402	100%		
0853	Brockville Museum	Museum	1605	100%		
0854	Brockville Airport	Airport Commission	0604	100%		
0855	Heritage Brockville	Historical Society	1606	100%		
0856	Committee of Adjustment	Committee of Adjustment	0202	100%		
0857	Cemetery	Cemetery Board	1002	100%		
0858	Downtown Business Improvement Area	Business Improvement Area	1805	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%		

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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
			Applicant's Declared Value

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2015 based on permits issued.

1 \$	14,551,973
---------	------------

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

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

Median Number of Working Days 1 #
10

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

15

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

20

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.

30

Number Of Building Permit Applications

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

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

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

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

1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
156	6	162
84	4	88
14	0	14
0	0	0
254	10	264

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 #
13	13
2	2
3	3
0	0
18	18

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

Hectares 1 #

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

11. Transportation Services

1710	Roads : Total Paved Lane Km	310
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	170
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	0
1740	Winter Control : Total Lane Km maintained in winter	310
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	106,363
1755	Transit : Population of Service Area.	21,870
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	4,640

1
#

170

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			Pavement Condition Index, completed annually

0

310

106,363

21,870

4,640

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
14	21
15	20
Subtotal	41

Rating Of Bridges And Culverts

1765	Bridges	
1766	Culverts	
1767	Subtotal	

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			Bridge Condition Index, bi-annual basis

12. Environmental Services

1810	Wastewater Main Backups : Total number of backed up wastewater mains	7
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	114
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	5,634,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.983
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	114
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	45
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	3,972,000
1850	Water Main Breaks : Number of water main breaks in a year.	21
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	145
1860	Solid Waste Collection : Total tonnes collected from all property classes.	3,483
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	3,483
1870	Waste Diversion : Total tonnes diverted from all property classes.	2,862

1
#

7

114

5,634,000

0.983

114

45

3,972,000

21

145

3,483

3,483

2,862

13. Recreation Services

1910	Trails : Total kilometres of trails (owned by municipality and third parties).	8
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	7,665
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	2,637

1
#

8

7,665

2,637

14. Other Revenue (Used for the calculation of Operating Cost)

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)	156,323,690

1
\$

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156,323,690

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FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

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)	1,923,802
0220	Interest (SLC 74 3099 02)	830,578
0299	Subtotal	2,754,380
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	2,754,380

		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
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	2,754,380

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	58,823,985
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 + SLC 10 0815 01)	2,800,263
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	3,367,446
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	57,728
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	32,797
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	871,458
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	399,279
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	7,528,971
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	51,295,014
2620	25% of Net Revenues	12,823,754
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	10,069,374

For Illustration Purposes Only

Annual Interest Rate		Term	
7.00%	@	5	years =
			41,286,419

2015-V01

FIR2015: Brockville C

Asmt Code: 0802

MAH Code: 56101

Schedule 83

NOTES

for the year ended December 31, 2015

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

Line 0831 & 0832 correction from 2014 amortization 188,995 was put into water treatment, should have been water distribution.

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**