CORPORATION OF THE CITY OF NORTH BAY

Consolidated Financial Statements

Year Ended December 31, 2009

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Auditors' Report

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of North Bay

We have audited the consolidated statement of financial position of the Corporation of the City of North Bay (the "City") as at December 31, 2009 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended. These consolidated financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2009 and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with the accounting principles prescribed by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

BDO Canada LLP

Chartered Accountants, Licensed Public Accountants

North Bay, Ontario
July 9, 2010

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CORPORATION OF THE CITY OF NORTH BAY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2009

	2009 Actual	2008 Restated (Note 2)
FINANCIAL ASSETS:		
Cash and cash equivalents	$ **13,346,418**	$ 37,130,792
Investments (Note 3)	**21,332,830**	8,254,634
Taxes receivable	**2,534,658**	3,264,802
Accounts receivable (Note 4a)v)	**14,274,258**	9,070,195
Other assets	**350,140**	319,367
Notes receivable from government business enterprises (Note 4)	**20,844,551**	19,511,601
Investment in government business enterprises (Note 4)	**26,347,706**	27,363,809
	$ **99,030,561**	$ 104,915,200
LIABILITIES:		
Accounts payable and accrued liabilities (Note 4a)v)	$ **19,387,238**	$ 18,998,105
Deferred revenue - general	**881,424**	781,079
Deferred revenue - obligatory reserve funds (Note 5)	**2,261,175**	2,025,730
Accrued interest on long term debt (Note 9)	**233,957**	271,305
Employment benefits and other liabilities (Note 6)	**12,546,058**	12,425,982
Landfill closure and post-closure liabilities (Note 7)	**1,880,049**	1,665,726
Net long-term liabilities (Note 8)	**55,337,941**	54,104,384
	$ **92,527,842**	$ 90,272,311
NET FINANCIAL ASSETS	$ **6,502,719**	$ 14,642,889
NON-FINANCIAL ASSETS:		
Tangible capital assets (Note 20)	$ **462,353,424**	$ 439,180,387
Inventories of supplies	**1,669,043**	1,533,341
Prepaid expenses	**882,834**	155,863
ACCUMULATED SURPLUS (Note 10)	$ **471,408,020**	$ 455,512,480

Commitments (Note 12) and Contingencies (Note 13)

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of Council:

Mayor

Chief Financial Officer

CORPORATION OF THE CITY OF NORTH BAY

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2009

	2009 Budget (Note 17)	**2009 Actual**	2008 Restated (Note 2)
REVENUES:			
Property taxation	$ 62,629,088	**$ 62,555,493**	$ 60,416,461
Taxation from other governments	4,149,504	**4,182,073**	4,164,424
User charges	25,509,704	**26,312,052**	26,631,449
Government transfers and grants	39,326,802	**32,639,896**	37,791,260
Licenses, permit fees and rents	2,010,763	**2,624,006**	2,259,591
Investment income	2,883,609	**2,652,511**	3,426,166
Provincial Offences Act (Note 16)	1,700,000	**1,696,334**	1,771,483
Other	5,927,879	**6,370,000**	8,288,233
Equity earnings of government business enterprises	-	**516,847**	1,835,854
	$144,137,349	**$ 139,549,212**	$ 146,584,921
EXPENSES:			
General government	$ 3,824,270	**$ 3,584,656**	$ 4,279,269
Protection services	29,166,557	**31,797,574**	30,617,852
Transportation services	18,699,650	**31,129,581**	30,589,802
Environmental services	13,620,500	**22,661,931**	20,573,214
Health services	4,294,079	**4,005,434**	4,711,462
Social and family services	16,515,696	**16,799,742**	17,524,424
Recreation and cultural services	9,289,804	**11,480,555**	11,208,231
Planning and development	1,760,069	**2,194,199**	2,164,458
	$ 97,170,625	**$ 123,653,672**	$ 121,668,712
ANNUAL SURPLUS	$ 46,966,724	**$ 15,895,540**	$ 24,916,209
Accumulated surplus, beginning of year, as previously stated	$ -	**$ -**	$ 12,979,376
Change in accounting policy (Note 2)	-	**-**	417,616,895
Accumulated surplus, beginning of year, restated	$455,512,480	**$ 455,512,480**	$ 430,596,271
ACCUMULATED SURPLUS, END OF YEAR (Note 10)	$502,479,204	**$ 471,408,020**	$ 455,512,480

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE CITY OF NORTH BAY

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31, 2009

	2009 Budget (Note 17)	**2009 Actual**	2008 Restated (Note 2)
Annual surplus	$ 46,966,724	**$ 15,895,540**	$ 24,916,209
Acquisition of tangible capital assets	$(49,326,000)	**$ (40,980,471)**	$(38,800,851)
Amortization of tangible capital assets	-	**16,446,271**	16,111,919
Gain/loss of tangible capital assets	-	**1,361,163**	1,125,440
	$(49,326,000)	**$ (23,173,037)**	$(21,563,492)
Increase in inventories of supplies	$ -	**$ (135,702)**	$ (152,415)
(Increase) decrease in prepaid expenses	-	**(726,971)**	3,473
	$ -	**$ (862,673)**	$ (148,942)
CHANGE IN NET FINANCIAL ASSETS	$ (2,359,276)	**$ (8,140,170)**	$ 3,203,775
Net financial assets, beginning of year	$ 14,642,889	**$ 14,642,889**	$ 11,439,114
NET FINANCIAL ASSETS, END OF YEAR	$ 12,283,613	**$ 6,502,719**	$ 14,642,889

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE CITY OF NORTH BAY

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2009

	2009 Actual	2008 Restated (Note 2)
OPERATING TRANSACTIONS:		
Annual surplus	$ **15,895,540**	$ 24,916,209
Items not involving cash		
Amortization of tangible capital assets	**16,446,271**	16,111,919
Equity earnings of government business enterprises	**(516,847)**	(1,835,854)
Accrued interest on long tern debt	**(37,348)**	20,668
(Increase) decrease prepaid expenses	**(726,971)**	3,473
Increase in inventories of supplies	**(135,702)**	(152,415)
Changes in non-cash operating balances		
Decrease (increase) in taxes receivable	**730,144**	(327,347)
(Increase) decrease in accounts receivable	**(5,204,063)**	2,475,439
(Increase) decrease in other assets	**(30,774)**	29,101
Increase (decrease) in accounts payable	**365,335**	(3,444,702)
Increase in deferred revenue - general	**100,345**	267,857
Increase (decrease) in obligatory reserve funds	**235,445**	(296,714)
Increase in employment benefits and other liabilities	**120,076**	334,422
Increase in landfill closure and post closure liabilities	**214,323**	673,394
	$ **27,455,774**	$ 38,775,450
CAPITAL TRANSACTIONS:		
Disposal of tangible capital assets	$ **1,361,163**	$ 1,125,440
Acquisition of tangible capital assets	**(40,980,471)**	(38,800,851)
	$ **(39,619,308)**	$ (37,675,411)
INVESTING TRANSACTIONS:		
Change in investments (Note 3)	$ **(13,078,196)**	$ (3,680,248)
Cash dividend received from government business enterprises	**200,000**	1,000,000
	$ **(12,878,196)**	$ (2,680,248)
FINANCING TRANSACTIONS:		
Proceeds from debt issues	$ **8,200,000**	$ 7,600,000
Debt repayments (Note 8)	**(6,942,644)**	(6,661,533)
	$ **1,257,356**	$ 938,467
NET CHANGE IN CASH AND CASH EQUIVALENTS	$ **(23,784,374)**	$ (641,742)
Cash and cash equivalents, beginning of year	$ **37,130,792**	$ 37,772,534
CASH AND CASH EQUIVALENTS, END OF YEAR	$ **13,346,418**	$ 37,130,792

The accompanying notes are an integral part of these consolidated financial statements.

The City of North Bay is a municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act 2001, Provincial Offences Act and other related legislation.

1. Significant Accounting Policies

The consolidated financial statements of the Corporation of the City of North Bay (the 'City') is the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board ('PSAB') of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the City are as follows:

a) Reporting Entity

i) Consolidated entities:

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the City and which are owned or controlled by the City. These boards and entities include:

- North Bay Public Library Board
- North Bay Police Services Board
- Board of Management For The Downtown Improvement Area ('DIA')
- North Bay Hydro Holdings Limited ('Holdco')

All interfund assets & liabilities and sources of financing & expenses have been eliminated.

ii) Modified Equity accounting:

Government business enterprises are accounted for by the Modified Equity method. Under this method the business enterprises' accounting principles are not adjusted to conform with those of the City and inter-organizational transactions and balances are not eliminated. The government business enterprises included during the year and summarized in Note 4 are:

- North Bay Hydro Distribution Limited
- North Bay Hydro Services Inc.
- North Bay Jack Garland Airport Corporation

iii) Related entities:

The following joint local boards are not consolidated:

- East Nipissing District Home For The Aged ('Cassellholme')
- North Bay Parry Sound District Health Unit
- District of Nipissing Social Services Administration Board ('DNSSAB')

iv) Accounting for school board transactions:

The taxation, other revenues, expenses, assets and liabilities of Near North District School Board, Nipissing-Parry Sound Catholic District School Board, Conseil Scolaire du District du Nord-Est de L'Ontario, and Conseil Scolaire Catholique Franco-Nord are not reflected in these consolidated financial statements.

b) Basis of Accounting

Sources of financing and expenses are reported on the accrual basis of accounting. This method recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

c) Cash & Cash Equivalents

Cash consists of balances held at financial institutions and all cash equivalents consist of highly liquid financial instruments with maturity of three months or less at acquisition.

d) Investments

Investments are recorded at cost. Temporary declines in the market value of the long-term investments are not adjusted.

e) Inventories

Inventories of goods and supplies are priced at average cost on the same basis as the preceding year.

f) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs attributable to acquisition or construction of the tangible capital asset including but not limited to transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue, when fair value can be reasonably estimated. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing in the year the asset is available for productive use as follows:

Land Improvements	7 to 40 Years
Buildings	10 to 100 Years
Vehicles	2 to 30 Years
Machinery & Equipment	3 to 40 Years
Computer Hardware & Software	4 Years
Roads	20 to 40 Years
Water & Sewer	75 Years
Bridges & Structures	75 Years

g) Non-pension Post Retirement Benefits & Post Employment Sick Leave Benefits

The City accrues its obligations under employee benefit plans as the employees render the services necessary to earn employee future benefits. The City has adopted the following valuation methods and assumptions:

i) Actuarial cost method:
Accrued benefit obligations are computed using the Projected Benefit Method Pro Rated on Service, as defined in PSAB 3250 & PSAB 3255. The objective under this method is to expense each member's benefit under the plan taking into consideration projections of benefit costs to and during retirement. Under this method an equal portion of total estimated future benefit is attributed to each year of service.

ii) Funding policy:
The non-pension post retirement and post employment benefits are funded on a pay-as-you-go basis. The City funds on a cash basis as benefits are paid. No assets have been formally segregated and restricted to provide the non-pension retirement and post employment benefits.

iii) Accounting policies:
Actuarial gains and losses are amortized on a linear basis over the expected average remaining service life ('EARSL') (expected remaining payment period in respect of the retiring allowance) of members expected to receive benefits under the plan, with amortization commencing in the

period following the determination of the gain or loss. Obligations are attributed to the period beginning on the member's date of hire and ending on the expected date of termination, death or retirement, depending on the benefit value. The City's fiscal year-end is December 31 and the measurement date of the City's obligation is such.

h) **Taxation & Related Revenues**

Property tax billings are prepared by the City based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC). Tax rates are established by City Council, incorporating amounts to be raised for local services and amounts the City is required to collect on behalf of the Province of Ontario in respect of education taxes. The legislation limits assessment related increases in property tax bills to a minimum of 5 per cent annually for commercial, industrial and multi-residential classes of property until the affected properties are taxed at a level equivalent to the tax otherwise calculated based on their current value assessment. A normal part of the assessment process is the issue of supplementary rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the City determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time tax billings are issued. Assessments and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known. The City is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

i) **Government Grants**

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable. Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

j) **Transfer Payments**

Transfer payments, which include legislative grants, are recognized in the consolidated financial statements in the period in which the events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be determined.

k) **Investment Income**

Investment income earned on surplus funds is reported as revenue in the period earned. Investment income earned on obligatory funds such as development charges and parkland allowances is added to the associated funds and forms part of respective deferred revenue balances.

l) **User Fees & Other Revenues**

User fees and other revenues are reported on an accrual basis.

m) **Use of Estimates**

The preparation of consolidated financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant items subject to such estimates and assumptions include: solid waste landfill closure and post closure liabilities, employee future benefits, POA receivables, allowances for doubtful accounts and other accrued liabilities and/or obligations.

2. Change in Accounting Policy

On January 1, 2009, the City adopted revised Public Sector Accounting Standards: Section 1000 - Financial Statement Objectives, Section 1200 - Financial Statement Presentation and Section 3150 - Tangible Capital Assets. As a result of the adoption, the presentation of the consolidated financial statements changed from the prior year. The standards require the recognition of all non-financial assets including tangible capital assets, prepaid expenses and inventories of supplies as assets in the consolidated financial statements. In addition, revenue from contributed assets, and amortization on tangible capital assets was recorded in the consolidated statement of operations. This change in accounting policy has been applied retroactively with restatement of the prior period. The impact of adopting the tangible capital asset standard was as follows:

Consolidated Statement of Financial Position		2008
Increase in tangible capital assets, January 1, 2008	$	417,616,895
Increase in Accumulated Surplus, January 1, 2008	$	417,616,895

Consolidated Statement of Operations		2008
(Increase) decrease in expenses		
General government	$	(849,301)
Protection services	$	(423,988)
Transportation services	$	5,635,496
Environmental services	$	16,658,603
Recreation and cultural services	$	546,749
Planning and development	$	(4,066)
Increase in Annual Surplus, December 31, 2008	$	21,563,493

Change in accounting policy summarized as follows:		2008
Accumulated Surplus, beginning of year	$	12,979,376
Increase in Accumulated Surplus, January 1, 2008		417,616,895
Previously reported Annual Surplus		3,352,716
Increase in Annual Surplus, from above		21,563,493
Restated Accumulated Surplus, end of year	$	455,512,480

3. Investments

		2009		2008
Investment in Ontario - grow bonds	**$**	**500,000**	$	500,000
Investment in financial institutions - bonds		**20,832,630**		7,680,060
Other		**200**		74,574
Total Investments, end of year	**$**	**21,332,830**	$	8,254,634

The above investment in Ontario grow bonds is for a 5 year term at 4% interest. The grow bonds will mature in 2010. The City's investment in financial institutions totalling $20,661,634. are reported at cost and mature between 2010 to 2012, with yields ranging from 1.386% to 6.903%. The current short-term portion of the $20,661,634, equals $12,330,746.

4. Government Business Enterprises

a) North Bay Hydro

The City holds 100 % of the shares of North Bay Hydro Holding Limited ('Holdco'). Holdco holds 100% of the shares of North Bay Hydro Distribution Limited ('Distribution') and North Bay Hydro Services Inc. ('Services'). The following provides condensed combined financial information for Distribution and Services.

Balance Sheet		**2009**		2008
Total Assets	**$**	**71,211,970**	$	61,799,830
Total Liabilities	**$**	**45,729,731**	$	35,089,388
Net Assets		**25,482,239**		26,710,442
Total Liabilities & Net Assets	**$**	**71,211,970**	$	61,799,830

Statement of Operations		**2009**		2008
Total Revenues	**$**	**11,966,533**	$	12,317,739
Total Expenses		**11,661,786**		10,673,941
Net Income	**$**	**304,747**	$	1,643,798

Related party transactions between Hydro and the City are summarized as follows:

i) The City purchased electricity and services from Distribution including electrical energy $1,667,063 (2008 - $1,739,831), street light energy $365,199 (2008 - $318,967), construction activity $971,186 (2008 - $374,317) and street light maintenance $180,791 (2008 - $104,174).

ii) The City received municipal taxes from Distribution in the amount of $62,420 (2008 - $73,222)

iii) Distribution purchased goods and services from the City totalling $250,381 (2008 - $246,753)

iv) The City holds two promissory notes (a) $19,511,601 payable from Distribution and (b) $1,332,950 payable from Services, totalling $20,844,551 (2008 - $19,511,601). Note (a) is unsecured, due upon twelve months written notice and bears interest of 5% per annum. Note (b) bears interest at 5% per annum and has no definite terms of repayment.

v) At December 31, 2009 the City balances include accounts receivable of $116,992 (2008 - $11,773) and accounts payable and accrued liabilities of $1,177,578 (2008 - $339,045) due to/from Distribution.

b) North Bay Jack Garland Airport Corporation

On January 6, 2003 North Bay Jack Garland Airport Corporation ('Airport') was incorporated as a not-for-profit corporation without share capital under the laws of Ontario. An agreement was entered into between the City and Airport to manage the City's airport operations. The current agreement is effective from January 1, 2008 and shall expire on December 31, 2018 with the provision of four (4) option periods of five (5) years if mutually agreeable to both parties. The following table provides condensed financial information for the Airport.

Balance Sheet		**2009**		2008
Total Assets	**$**	**2,659,889**	$	1,190,087
Total Liabilities	**$**	**1,794,423**	$	536,720
Net Assets		**865,466**		653,367
Total Liabilities & Net Assets	**$**	**2,659,889**	$	1,190,087

Statement of Operations		**2009**		2008
Total Revenue	**$**	**2,025,737**	$	2,076,342
Total Expenses		**1,813,637**		1,884,386
Net Income	**$**	**212,100**	$	191,956

Related party transactions between the Airport and the City are summarized as follows:

i) The City paid the Airport $158,425 (2008 - $180,963) for maintenance services performed on equipment owned by the City.

ii) The Airport paid the City $13,800 (2008 - $13,400) for City services including information technology support and server access.

iii) The City and its related entities provided $309,659 (2008 - $414,220) to the Airport for the acquisition of plant and equipment.

iv) The City and its related entities provided $37,500 (2008 - $36,545) to the Airport for operating costs.

c) **Investment in Government Business Enterprises:**		**2009**		2008
Investment in government business enterprises, beginning of year	**$**	**27,363,809**	$	26,527,955
Equity in earnings:				
North Bay Hydro Holding Limited		**304,747**		1,643,898
North Bay Jack Garland Airport Corporation		**212,100**		191,956
Cash dividend received - Hydro		**(200,000)**		(1,000,000)
Dividend in kind received - Hydro		**(1,332,950)**		-
Investment in government business enterprises, end of year	**$**	**26,347,706**	$	27,363,809

5. Deferred Revenue - Obligatory Funds

		2009		2008
Balance, beginning of the year	$	**2,025,730**	$	2,322,444
Federal gas tax contributions		**3,429,391**		1,714,695
Provincial gas tax contributions		**1,164,852**		896,353
Development contributions		**430,103**		460,549
Investment income		**42,462**		106,863
Utilization of funds		**($4,831,363)**		(3,475,174)
Deferred Revenue - Obligatory Funds, end of year	$	**2,261,175**	$	2,025,730

Analyzed as follows:		2009		2008
Development charges	$	**1,332,409**	$	1,397,033
Subdivider contributions		**20,572**		20,336
Cash in lieu of parkland		**529,211**		505,184
Building Code Act		**378,983**		103,177
Deferred Revenue - Obligatory Funds, end of year	$	**2,261,175**	$	2,025,730

Included in cash and cash equivalents is restricted amounts of $2,261,175 (2008 - $2,025,730) with respect to the above obligatory reserve funds.

6. Employee Benefits Payable & Other Liabilities

		2009		2008
Sick leave benefits	$	**6,170,000**	$	6,248,000
Supplementary health benefits		**6,260,000**		6,067,000
Vacation accrual - Library		**116,058**		110,982
Total employee benefits payable & other liabilities	$	**12,546,058**	$	12,425,982

The City maintains a sick leave plan covering all Fire Association employees hired before December 31, 1997, Police Services Board and Police Association employees hired before September 1, 1977, all Library employees hired prior to August 31, 1987, and all other employees with at least five years of service hired prior to September 30, 1980. The above sick leave benefit liability estimates the use of accumulated sick leave prior to retirement as well as any lump-sum payments upon retirement.

In addition, the City has a defined supplementary health benefit plan covering all City union employees, all Fire Association employees, Police Association employees and all management and non-union employees who retire from current employment. The above supplementary health benefit liability estimates the expense of each member's benefit under the plan taking into consideration projections of benefit costs to and during retirement up to the age of 65.

Information about the City's defined supplementary health benefit care and sick leave plan is as follows:

Sick Leave Benefits:		2009		2008
Accrued benefit, beginning of year	$	**6,248,000**	$	6,082,499
Amortization of unamortized actuarial gains/losses & other		**22,000**		-
Service cost for the year		**328,000**		303,000
Interest expense for the year		**283,000**		299,000
Benefits paid during the year		**(711,000)**		(436,499)
Accrued Benefit Liability & Projected Obligation, end of year	$	**6,170,000**	$	6,248,000

Supplementary Health Benefits:		2009		2008
Accrued benefit, beginning of year	$	**6,067,000**	$	5,897,940
Amortization of unamortized actuarial gains/losses & other		**6,000**		(16,000)
Service cost for the year		**341,000**		299,000
Interest expense for the year		**283,000**		290,000
Benefits paid during the year		**(437,000)**		(403,940)
Accrued Benefit Liability & Projected Obligation, end of year	$	**6,260,000**	$	6,067,000

A comprehensive actuarial valuation was completed as at December 31, 2008 by an actuarial firm. The next valuation date will be January 1, 2011. The main actuarial assumptions employed for the valuations are as follows:

i) The discount rate was assumed at 4.5% per annum at December 31, 2009 for both Accrued Benefit Obligation ('ABO') (2008 - 4.5%) and 2009 expense (2008 - 5%).

ii) Future general salary and wage levels were assumed to increase 3% per annum.

iii) Medical Costs:

- Hospital costs were assumed at 8% to 2010, grading down to 4.5% per annum in and after 2019.
- Prescription drugs were assumed at 10% per annum to 2010, grading down to 5% per annum in and after 2019.
- Other medical and travel costs were assumed at 5% per annum.

iv) Dental costs were assumed to increase at 5% per annum.

v) The expected average remaining service life is 14 years for non-pension post retirement benefits and 12 years for post employment benefits.

7. Solid Waste Landfill Closure & Post-closure Care Liability

The City owns two solid waste landfill sites. The Merrick Landfill site ('Merrick') has been accepting waste since 1994. The Marsh Drive Landfill site ('Marsh') has been closed since the opening of Merrick. Environmental approvals for the operation of landfill sites require that the City accept responsibility for certain obligations regarding closure and post-closure care of each site.

Closure activities include all activities related to closing the landfill site. Through a proactive closure plan, many closure costs are incurred on an on-going basis and are included in the yearly fiscal operating budget. This will in turn create lower closure costs at the actual closure date.

Post-closure activities include all activities related to monitoring the site once it can no longer accept waste. These costs are expected to last for an indeterminate time period, but at a minimum, would exceed 20 years.

The Merrick site has remaining capacity of 1,536,000 cubic metres of waste and is estimated to have a remaining landfill life of approximately 22 years. The City recognizes a future liability for closure and post-closure care costs. Based on historical post closure costs for Marsh, an amount is estimated at December 31, 2009 for closure of Merrick and post closure of both sites in the amount of $1,880,049 (2008 - $1,665,726) and has been accrued in the consolidated financial statements.

8. Net Long-Term Liabilities

a) The balance of net long-term liabilities reported on the Consolidated Statement of Financial Position is made up of the following:

		2009		2008
Total long-term liabilities, bearing interest at rates ranging from 0% to 6.65%, incurred by the municipality	**$**	**44,860,681**	$	43,276,780
Hospital commitment (i)		**10,477,260**		10,827,604
Total Net Long-Term Liabilities (ii)	**$**	**55,337,941**	$	54,104,384

(i) During 2003, the City passed a resolution committing to pay $1,000,000 per year for 20 years to the North Bay Regional Health Centre capital project. As at December 31, 2006 a formal agreement was executed which became effective when the construction tender for the new hospital was awarded. In 2007, the City made the first of 20 annual payments. Based on municipal borrowing rates of 5% for a 20 year debenture, the present value of the remaining 17 payments of $1,000,000 is $10,477,260.

(ii) Total 2009 principal payments for long-term liabilities totalled $6,942,644 (2008 - $6,661,533).

b) The aggregate maturities of the net long-term liabilities are as follows:

		2009		2008
2010	$	**7,146,463**	$	6,966,443
2011		**6,590,779**		6,430,463
2012		**5,783,565**		5,853,779
2013		**5,230,601**		5,024,565
2014		**4,925,139**		4,449,601
2015 thereafter		**25,661,394**		25,379,533
Total Net Long-Term Liabilities	$	**55,337,941**	$	54,104,384

The repayments are summarized as follows:		2009		2008
From municipal revenues	$	**42,537,941**	$	42,441,150
From user fees		**12,800,000**		11,663,234
Total Net Long-Term Liabilities	$	**55,337,941**	$	54,104,384

The repayments to be funded by municipal revenues include $10,477,260 for the discounted hospital commitment noted in part 8(a). The user fees include a current $9,000,000 debenture for the water filtration plant that will be recovered from a water filtration plant surcharge over the next 18 years. The water filtration surcharge will equal up to a maximum of principal debenture plus interest.

c) The long-term liabilities reported in 8(a), issued in the name of the City, have been approved by municipal by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

9. Interest on Long-Term Liabilities

Total interest charges for the year on long-term liabilities reported on the Consolidated Statement of Operations are as follows:

		2009		2008
General government	$	**70,098**	$	94,137
Protection services		**70,744**		127,302
Transportation services		**795,459**		756,728
Environmental services		**359,279**		279,864
Health services		**649,656**		409,768
Recreation and cultural services		**204,666**		207,415
Planning and development		**278,266**		338,247
Total Interest Payments	$	**2,428,168**	$	2,213,461

Interest includes accruals on long-term liabilities outstanding in the amount of $233,957 (2008 - $271,305).

10. Accumulated Surplus

		2009		2008
Investment in tangible capital assets	$	**462,353,424**	$	439,180,387
General Surplus		**12,698,679**		13,770,382
Reserve funds		**18,927,708**		23,882,393
Equity in government business enterprises		**47,192,257**		46,875,410
Amounts to be recovered:				
Post employment benefits and other liabilities		**(12,546,058)**		(12,425,982)
Landfill closure and post-closure liabilities		**(1,880,049)**		(1,665,726)
Hospital commitment		**(10,477,260)**		(10,827,604)
Debt for tangible capital assets		**(44,860,681)**		(43,276,780)
Accumulated Surplus, end of year	$	**471,408,020**	$	455,512,480

11. Pension Agreements

The City makes contributions to the Ontario Municipal Employees Retirement Fund ('OMERS'), which is a multi-employer pension plan, on behalf of all permanent, full-time and qualifying part-time members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to more than 400,000 active and retired members and approximately 928 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2009, the estimated accrued pension obligation for all members of the Plan was $54,253 million (2008 - $50,080 million). The Plan had an actuarial value of net assets at that date of $52,734 million (2008 - $49,801 million) indicating an actuarial deficit of $1,519 million (2008 - $279 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the City does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the City to OMERS for 2009 were $3,200,467 (2008 - $2,597,209).

12. Commitments

a) In 2001, the City entered into a 7 year agreement (including two one year optional extensions) with Miller Waste to administer waste collection and recycling collection/processing programs. The agreement included residential, ICI curb side and multi-residential services. In 2009, costs totalled $775,018 (2008 - $756,715) for waste collection and $763,178 (2008 - $772,714) for recycling. The agreement includes a performance bond for 100% of the annual value of the work should Miller be unable to fulfill the requirements of the contact. A new contract was signed with Miller Waste for a 10-year period commencing July 2010.

b) In September 2008, the City entered into a 10 year contract for the lease of property and building located at 112 Patton Street. Operating from this location is a recycling center processing recyclables collected from a provincially mandated blue box program. In 2009, lease costs totalled $89,333 (2008 - $85,995).

c) In 2005, the City entered into a 5 year contract with Bruman Leasing for operation of the City landfill In 2009, contract costs totalled $862,183 (2008 - $763,105).

d) In 2008, the City entered into a 7.5 year contract with the Ontario Clean Water Agency for operation and maintenance of the City water and wastewater treatment facilities. In 2009, contract costs totalled $2,765,748 (2008 - $2,548,645).

e) In 1990, the City entered into an agreement with the Physically Handicapped Adults Rehabilitation Association (PHARA) to provide drivers for Para bus services. The agreement renews on a yearly basis unless one of the parties notify the other of its intention not to renew the contract. In 2009, contract costs totalled $477,354 (2008 - $471,357).

13. Contingencies

The City has been named in litigation matters, the outcome of which is not determinable and accordingly, no provision has been made for them in these financial statements. Should any loss result from these claims, is not covered by insurance, such loss would be charged to operations in the year of resolution.

14. Environmental Indemnities

a) During 2002, the City acquired 26 acres of former rail yards from the Canadian Pacific Railway ('Railway') on an "as is" basis, whereby both the City and the Railway will be responsible for any claims arising from the condition of the soils, until such time as the City leases or transfers the lands to a third party.

Five of these acres were transferred to a third party on February 17, 2006 and the City has given an indemnity for any soils claims arising there from. Payment in the amount of $1,060,000 was received and a Certificate of Property Status and Record of Site Condition was filed with the Ministry of the Environment by the City's agent.

As for the balance of these lands, the City has remedied the lands according to the Risk Management Plan approved by the Ministry of Environment using Site Specific Risk Assessment criteria.

The Risk Management Plan includes a monitoring program to watch that the site develops in compliance with clean up and/or proposed barriers from soil exposure risks and to determine how groundwater contamination may be evolving and migrating across the site over time. The clean up of diesel contaminated soils also has associated short term monitoring requirements. Monitoring is also carried out on down gradient lands owned by the City including sediment sampling in Lake Nipissing.

The City also has environmental liability related to a former industrial parcel on Memorial Drive known as the Kenroc site.

Monitoring costs, in 2010, are expected to be approximately $54,200 and data will be summarized in annual reports that will be provided to the Ministry of Environment.

b) In 2006, the City sold property formerly used as a public works yard on Seymour Street (Part of the South half of Lot 19, Concession D, Being Part 1, Plan 36R-12212 City of North Bay). The City, in consideration of the completion of the land sale agreed to indemnify the purchaser against any claims resulting from soil contamination and/or damage resulting in cracking, settlement and/or asphalt cracking originating from the identified purchased land resulting from the City's previous use of the lands. The indemnity is enforceable with a maximum contingent liability of $53,000 for parking lot re-construction until September 2012.

c) In 2003, the City sold land (Part of Parcel 2133 Widdifield and Ferris, Part of the Southern Half of Lot 18, Concession D, Being Part 12, Plan 36R City of North Bay) for use as a paved parking area and agreed to indemnify the purchaser from any claim or demand resulting from the presence of existing hydrocarbon materials identified by WESA dated October 2003 on the associated land. The agreement also commits the City to future costs of removing contaminants (if still present) due to sale of the land. The lands are below hydrocarbon levels specified by the Ministry of Environment's Table B Guidelines for Industrial/Commercial Lands on a stratified basis understanding the intended use of the land as being paved parking. An Environment liability could result if there is a change in land use.

An estimate of contingent liability is undeterminable and accordingly provisions have not been made for liabilities, if any, in these consolidated financial statements.

15. Public Liability Insurance

For the period of 2004 to 2007, the City was insured with the Ontario Municipal Insurance Exchange (OMEX), an insurance reciprocal whose members pool their insurance coverage. As a member of a reciprocal, the City agreed to assume a certain percentage of the entire group's liabilities and losses for the period of time that the City was a member. In the event that an annual premium funding becomes insufficient to cover claims and claim reserves, the reciprocal has the ability to re-assess each member to appropriately fund the difference. As the claims for the above-noted period are settled, the City may either incur new liabilities or receive refunds. In 2009, the City was assessed the sum of $996,859 (2008 - $273,297) to cover claims and claim reserves requested by OMEX.

16. Provincial Offences Administration

The Ministry of the Attorney General requires all municipal partners administering Provincial Offences Administration to disclose in the year-end audited consolidated financial statements a note on the gross and net provincial offences revenues earned. The following table provides condensed financial information (on a cash basis) required by the terms in the Memorandum of Understanding (MOU) for its 2009 fiscal year with comparative 2008 figures:

		2009		2008
Revenues (net of refunds)	**$**	**1,453,165**	$	1,771,483
Expenses Provincial charges	**$**	**141,848**	$	141,687
City operating expenses		**858,634**		835,410
	$	**1,000,482**	$	977,097
Net Revenue	**$**	**452,683**	$	794,386
Participating partners share	**$**	**197,896**	$	343,583
City of North Bay Share	**$**	**254,787**	$	450,803

As per new regulations, the City's consolidated statement of operations includes an accrual for POA receivables as at December 31, 2009 in the amount of $251,722 (2008 - $333,140). The calculation for collectible accounts receivables was estimated based on a five-year trend.

17. Budget

The Budget By-law adopted by Council on March 2, 2009 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use surpluses accumulated in previous years to reduce current year expenses in excess of current year revenues to $Nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the consolidated statements of operations and change in net financial assets represent the financial plan adopted by council with adjustments as follows:

			2009
Budget By-law for the year		**$**	-
Add:	Debt principal repayments		**6,942,644**
	Investment in tangible capital assets		**40,726,000**
Less:	Transfer to/(from) reserves		**(701,920)**
Budget Surplus Per Statement of Operations		**$**	**46,966,724**

18. Expenses by Object

The following is a summary of expenses for the year reported on the consolidated statement of operations by the object of expense:

		2009		2008
Salaries, wages and benefits	**$**	**50,143,349**	$	48,230,455
Interest on long-term debt		**2,428,168**		2,213,461
Materials		**20,996,108**		20,435,334
Contracted services		**11,967,651**		11,204,852
Rents and financial expenses		**755,657**		766,924
External transfer payments		**20,916,468**		22,705,767
Amortization		**16,446,271**		16,111,919
Total expenses by object	**$**	**123,653,672**	$	121,668,712

19. Credit Facility Agreement

The City has a credit facility agreement with a Canadian Financial Institution bearing interest at the bank's prime rate less 0.50%. The maximum draw under the terms of the operating line are $12 million. At year-end the City has not utilized any amount under this credit facility.

20. Tangible Capital Assets

	Land & Land Improvements	Buildings	Vehicles	Machinery & Equipment	Computer Hardware & Software	Roads	Water & Sewer	Bridges & Structures	Work in Process	2009 Total
Cost, beginning of year	$ 79,262,832	$ 75,524,068	$ 27,936,503	$ 31,501,800	$ 3,890,173	$ 197,911,691	$ 162,413,225	$ 30,085,719	$ 78,303,627	$ 686,829,638
Additions during the year	973,049	468,246	1,737,365	1,833,723	312,061	8,143,726	6,385,820	-	21,126,481	40,980,471
Disposals during the year	(17)	-	(2,300,804)	(179,330)	(15,927)	(1,652,786)	(745,602)	-	-	(4,894,466)
Cost, End of year	$ 80,235,864	$ 75,992,314	$ 27,373,064	$ 33,156,193	$ 4,186,307	$ 204,402,631	$ 168,053,443	$ 30,085,719	$ 99,430,108	$ 722,915,643
Accumulated amortization, beginning of year	$ 30,172,996	$ 21,637,342	$ 16,921,195	$ 24,105,406	$ 3,455,403	$ 86,022,840	$ 56,398,430	$ 8,935,639	$ -	$ 247,649,251
Amortization expense	2,622,017	1,636,495	1,826,370	1,501,913	254,532	5,920,769	2,288,291	395,884	-	16,446,271
Disposals during the year	-	-	(2,142,772)	(172,842)	(7,964)	(888,676)	(321,049)	-	-	(3,533,303)
Accumulated amortization, end of year	$ 32,795,013	$ 23,273,837	$ 16,604,793	$ 25,434,477	$ 3,701,971	$ 91,054,933	$ 58,365,672	$ 9,331,523	$ -	$ 260,562,219
Net book value, Beginning of year	$ 49,089,836	$ 53,886,726	$ 11,015,308	$ 7,396,394	$ 434,770	$ 111,888,851	$ 106,014,795	$ 21,150,080	$ 78,303,627	$ 439,180,387
Net book value, End of year	**$ 47,440,851**	**$ 52,718,477**	**$ 10,768,271**	**$ 7,721,716**	**$ 484,336**	**$ 113,347,698**	**$ 109,687,771**	**$ 20,754,196**	**$ 99,430,108**	**$ 462,353,424**

	Land & Land Improvements	Buildings	Vehicles	Machinery & Equipment	Computer Hardware & Software	Roads	Water & Sewer	Bridges & Structures	Work in Process	2008 Total Restated (Note 2)
Cost, beginning of year	$ 78,923,775	$ 74,754,684	$ 25,459,819	$ 30,550,943	$ 3,500,806	$ 197,649,286	$ 162,026,741	$ 29,683,097	$ 48,752,802	$ 651,301,953
Additions during the year	339,057	769,384	3,448,508	1,074,036	442,158	2,209,049	565,212	402,622	29,550,825	38,800,851
Disposals during the year	-	-	(971,824)	(123,179)	(52,791)	(1,946,644)	(178,728)	-	-	(3,273,166)
Cost, End of year	$ 79,262,832	$ 75,524,068	$ 27,936,503	$ 31,501,800	$ 3,890,173	$ 197,911,691	$ 162,413,225	$ 30,085,719	$ 78,303,627	$ 686,829,638
Accumulated amortization, beginning of year	$ 27,544,099	$ 20,025,400	$ 15,731,916	$ 22,762,756	$ 3,280,056	$ 81,526,463	$ 54,274,613	$ 8,539,755	$ -	$ 233,685,058
Amortization expense	2,628,897	1,611,942	1,802,206	1,454,685	207,592	5,797,624	2,213,089	395,884	-	16,111,919
Disposals during the year	-	-	(612,927)	(112,035)	(32,245)	(1,301,247)	(89,272)	-	-	(2,147,726)
Accumulated amortization, end of year	$ 30,172,996	$ 21,637,342	$ 16,921,195	$ 24,105,406	$ 3,455,403	$ 86,022,840	$ 56,398,430	$ 8,935,639	$ -	$ 247,649,251
Net book value, Beginning of year	$ 51,379,676	$ 54,729,284	$ 9,727,903	$ 7,788,187	$ 220,750	$ 116,122,823	$ 107,752,128	$ 21,143,342	$ 48,752,802	$ 417,616,895
Net book value, End of year	**$ 49,089,836**	**$ 53,886,726**	**$ 11,015,308**	**$ 7,396,394**	**$ 434,770**	**$ 111,888,851**	**$ 106,014,795**	**$ 21,150,080**	**$ 78,303,627**	**$ 439,180,387**

21. Segmented Information

The City and associated local Agencies, Boards and Commissions provide a wide range of services to the citizens of the City. These services can be segmented as follows:

a) General Government

General government consists of Office of the Mayor, Council, administrative services (including Clerks, elections, communications, legal and information technology services), Human Resources and financial departments. Areas within the General Government respond to the needs of external and internal clients by providing high quality, supportive and responsive services. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues, relating to governance, strategic planning and service delivery.

b) Protection Services

Protection services is comprised mostly of fire and police services. Police services provide adequate and effective policing that meet the needs of the community in areas of: crime prevention, law enforcement, assistance to victims of crime, public order and emergency response. Fire Protection includes fire suppression, fire prevention, fire safety education, rescue and emergency services and the training of persons involved in the provision of these activities.

c) Transportation Services

Transportation services consist mainly of roadway systems, public transit and the parking authority. Roadways includes the maintenance and repair of the City's roads, sidewalks, drainage systems, traffic flow, street lights, as well as winter control (sanding, salting, snow ploughing & removal). Public transit is responsible for the operation of a public transportation system including the maintenance and repairs of a fleet of transit buses. The parking department provides and manages public parking both on and off street and ensures that available parking spaces are shared between both long and short-term parkers to allow the greatest possible access for visitors to the central business district.

d) Engineering and Environmental Services

Environmental services consists of providing and maintaining: sanitary sewer systems, storm sewer systems, water systems, waste collection, waste disposal and recycling. This division ensures the supply and quality of the City's drinking water, processes and cleans sewage to meet all provincial standards and provides waste disposal and recycling services.

e) Community Services

Public health services work to improve the overall health of the population by providing various services to individuals and the community. Social and family services provides services that are meant to help the less fortunate in society. Social housing is provided to help shelter families and elderly in need. Childcare funding is provided to subsidize daycares and to provide early learning programs. The ambulance service transports the injured to the hospital and provides emergency medical care to those in need.

f) Recreation and Cultural Services

Recreation and culture services support and maintain (but are not limited to) community parks, recreational programs and the public library. Recreational and cultural programs include: festivals, beach facilities and various community events.

g) Planning and Development

Planning and development includes: planning, economic development and building departments. The planning department is responsible for the planning and review of property development plans and the City's future direction. Economic development generates opportunities in the community to strengthen the economic base of the City. The building department provides a number of services including enforcement of building and construction codes.

21. Segmented Information (continued)

	General Gov't	Protection	Transportation	Engineering & Environmental	Community Services	Recreation & Cultural	Planning & Development	2009 Total
Revenues								
Taxation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,555,493
Other Taxation	-	-	-	-	-	-	-	4,182,073
Fees & User Charges	790,800	523,768	4,259,070	19,163,700	-	1,433,506	141,208	26,312,052
Grants and Transfers	27,329	752,189	10,888,902	5,539,771	14,595,200	595,033	241,472	32,639,896
License, Permits & Rents	1,556,693	307,796	-	130,700	-	595,817	33,000	2,624,006
Investment Income	2,651,626	-	-	-	-	793	92	2,652,511
Provincial Offences	-	1,696,334	-	-	-	-	-	1,696,334
Other	1,773,519	357,457	986,432	2,496,658	-	722,982	32,952	6,370,000
Equity in GBE	-	-	-	-	-	-	-	516,847
	$ 6,799,967	$ 3,637,544	$ 16,134,404	$ 27,330,829	$ 14,595,200	$ 3,348,131	$ 448,724	$ 139,549,212
Expenses								
Salary & Benefits	$ 2,143,749	$ 25,559,416	$ 9,696,476	$ 5,639,095	-	$ 5,946,141	$ 1,158,472	$ 50,143,349
Materials	168,167	3,329,873	6,990,634	6,632,922	-	3,220,357	654,155	20,996,108
Contracted Services	787,620	1,359,463	2,338,327	6,811,781	-	589,837	80,623	11,967,651
Rents & Financial	(29,420)	67,903	321,677	247,694	-	134,826	12,977	755,657
External Transfers	-	488,740	-	-	20,155,520	272,208	-	20,916,468
Interest	70,098	70,744	795,459	359,279	649,656	204,666	278,266	2,428,168
Amortization	444,442	921,435	10,987,008	2,971,160	-	1,112,520	9,706	16,446,271
	$ 3,584,656	$ 31,797,574	$ 31,129,581	$ 22,661,931	$ 20,805,176	$ 11,480,555	$ 2,194,199	$ 123,653,672
Net Balance	**$ 3,215,311**	**$ (28,160,030)**	**$ (14,995,177)**	**$ 4,668,898**	**$ (6,209,976)**	**$ (8,132,424)**	**$ (1,745,475)**	**$ 15,895,540**

	General Gov't	Protection	Transportation	Engineering & Environmental	Community Services	Recreation & Cultural	Planning & Development	2008 Total Restated (Note 2)
Revenues								
Taxation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,416,461
Other Taxation	-	-	-	-	-	-	-	4,164,424
Fees & User Charges	818,078	474,606	5,675,048	18,171,325	-	1,350,589	141,803	26,631,449
Grants and Transfers	763,221	563,544	11,977,435	7,230,974	16,611,000	433,012	212,074	37,791,260
License, Permits & Rents	654,577	1,118,811	28,951	126,896	-	323,806	6,550	2,259,591
Investment Income	3,061,042	26,176	247,531	53,622	-	27,662	10,133	3,426,166
Provincial Offences	-	1,771,483	-	-	-	-	-	1,771,483
Other	1,367,060	231,883	5,248,545	1,193,816	-	246,929	-	8,288,233
Equity in GBE	-	-	-	-	-	-	-	1,835,854
	$ 6,663,978	$ 4,186,503	$ 23,177,510	$ 26,776,633	$ 16,611,000	$ 2,381,998	$ 370,560	$ 146,584,921
Expenses								
Salary & Benefits	$ 2,159,461	$ 24,926,918	$ 8,890,675	$ 5,374,725	-	$ 5,783,698	$ 1,094,978	$ 48,230,455
Materials	901,743	2,618,621	8,219,199	5,028,158	-	3,016,734	650,879	20,435,334
Contracted Services	598,069	1,423,406	1,616,181	6,758,398	-	752,121	56,677	11,204,852
Rents & Financial	124,534	62,412	201,555	237,694	-	126,020	14,709	766,924
External Transfers	-	629,644	-	-	21,826,118	250,005	-	22,705,767
Interest	94,137	127,302	756,728	279,864	409,768	207,415	338,247	2,213,461
Amortization	401,325	829,549	10,905,464	2,894,375	-	1,072,238	8,968	16,111,919
	$ 4,279,269	$ 30,617,852	$ 30,589,802	$ 20,573,214	$ 22,235,886	$ 11,208,231	$ 2,164,458	$ 121,668,712
Net Balance	**$ 2,384,709**	**$ (26,431,349)**	**$ (7,412,292)**	**$ 6,203,419**	**$ (5,624,886)**	**$ (8,826,233)**	**$ (1,793,898)**	**$ 24,916,209**

2009-V01

2009 FINANCIAL INFORMATION RETURN

Municipality: North Bay C
Tier: Single-Tier
Area: Nipissing D

MSO Office: Northeast Ontario
Asmt Code: 4844
MAH Code: 85101

Submitting: FIR and MPMP
Version: 2009-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:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
75	WATER AND WASTEWATER	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD (DSSAB)	
78	CONSOLIDATED MUNICIPAL SERVICE MANAGER (CMSM): MUNICIPAL COST SHARES	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	
PM90	PERFORMANCE MEASURES: MUNICIPAL INFORMATION	
PM91	PERFORMANCE MEASURES: EFFICIENCY	
PM92	PERFORMANCE MEASURES: EFFECTIVENESS	
PM93	PERFORMANCE MEASURES: NOTES	OPTIONAL
PM94	PERFORMANCE MEASURES: QUESTIONS	
PM95	PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY	

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	Laura Boissoneault
0022	Telephone	705-474-0626 Ext 2232
0024	Fax	705-495-1024
0028	Email **(Required)**	laura.boissonneault@cityofnorthbay.ca
0030	Website address of Municipality	www.cityofnorthbay.ca
0091	Municipal Auditor	Dean Decaire
0092	Municipal Audit Firm	BDO Canada LLP
0090	Municipal Treasurer	Margaret Karpenko
0093	Municipal Treasurer Email **(Required)**	margaret.karpenko@cityofnorthbay.ca
0094	Date	30-Sep-2010

Signature of Municipal Treasurer M Karpenko — Signature

SEPT 30/10 — Date

0070	Outstanding In-Year Critical Errors	3
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	23,841	Municipal
0041	Population	53,966	Municipal
0042	Youth Population	4,470	Stats Can

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2009

	STATEMENT OF OPERATIONS: REVENUE	Own Purposes Revenue 1 $
	Property Taxation	
0299	**Taxation - Own Purposes** (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	62,555,494
0499	**Payments-In-Lieu of Taxation** (SLC 26 9599 08) For UT (SLC 28 0299 08)	4,182,073
9940	**Subtotal**	66,737,567
	Ontario Unconditional Grants	
0620	Ontario Municipal Partnership Fund (OMPF)	14,595,200
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	**Subtotal**	14,595,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	2,785,044
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	7,289,037
0820	Canada conditional grants (SLC 12 9910 02)	3,583,868
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	4,622,193
0899	**Subtotal**	18,280,142
1099	**Revenue from other municipalities** (SLC 12 9910 03)	473,496
1299	**Total User Fees and Service Charges** (SLC 12 9910 04)	26,312,051
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	1,556,694
1430	Rents, concessions and franchises	593,817
1498	Other	
1499	**Subtotal**	2,150,511
	Fines and penalties	
1605	Provincial Offences Act (POA) *Municipality which administers POA only*	1,696,334
1610	Other fines	420,198
1620	Penalties and interest on taxes	682,479
1698	Other	
1699	**Subtotal**	2,799,011
	Other revenue	
1805	Investment income	1,155,781
1811	Gain/Loss on sale of land & capital assets	484,376
1812	Deferred revenue earned (Development Charges)	174,511
1830	Donations (includes donated tangible capital assets)	592,856
1840	Sale of publications, equipment, etc.	250,081
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	1,042,228
1870	Gaming and Casino Revenues	
1890	Other: Capital - Developers Contributions	2,618,633
1891	Other: Capital - Hockeyville Winnings	13,800
1892	Other: Dividends	
1893	Other: Sponsorship	32,952
1894	Other: Misc	1,082,380
1895	Other: Gain/Loss on Investments	183,204
1896	Other: Library Misc.	53,585
1897	Other: NI in GBEs	516,847
1898	Other	
1899	**Subtotal**	8,201,234
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) (SLC 80 0703 02)	0
1885	Personal Vehicle Tax, PVT (City of Toronto Act,2006) (SLC 80 0734 02)	0
9910	**TOTAL Revenues**	139,549,212

FIR2009: North Bay C

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2009

	Continuity of Accumulated Surplus/(Deficit)	1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	139,549,212
2020	LESS: Total Expenses (SLC 40 9910 11)	123,653,672
2030	PLUS:	0
2040	PLUS:	
2045	PLUS: PSAB Adjustments	0
2099	Annual Surplus/(Deficit)	15,895,540
2060	Accumulated surplus/(deficit) at the beginning of year	455,512,480
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2060 01)	471,408,020

	Continuity of Government Business Enterprise Equity	1 $
6010	Government Business Enterprise Equity, beginning of year	46,875,410
6020	PLUS: Net Income for Government Business Enterprise for year	516,847
6060	PLUS: Dividends	-200,000
6090	Government Business Enterprise Equity, end of year	47,192,257

	Total of line 0899 includes:	1 $
4020	Provincial Gas Tax	1,164,852
	Canada Gas Tax Funding	
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	3,429,391
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**	3,429,391

	Analysis of Annual Surplus/(Deficit)	Actual 1 $
2805	Surplus/Deficit Balance (SLC 10 2099 01)	15,895,540
2806	LESS: Principal Debt Repayment	-6,942,644
2810	**Subtotal**	8,952,896
	Annual Non-Cash Expenses	
2812	PLUS: Post Employment Benefits	120,076
2813	PLUS: Landfill sites	214,323
2815	**Subtotal**	334,399
2816	PLUS: Transfers from Reserves	5,152,806
2820	**Surplus/(Deficit)**	14,440,101

FIR2009: North Bay C

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2009

		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 $
0299	General government				790,800	27,330	
	Protection services						
0410	Fire	14,742			155,729		
0420	Police	737,447		307,796	346,162		
0421	Court Security						
0422	Prisoner Transportation						
0430	Conservation authority						
0440	Protective inspection and control				21,877		
0450	Emergency measures						
0460	Provincial Offences Act (POA)						
0498	Other						
0499	Subtotal	752,189	0	307,796	523,768	0	0
	Transportation services						
0611	Roads - Paved	10,658	3,444,915		439,054	4,831,361	1,249,378
0612	Roads - Unpaved						
0613	Roads - Bridges and Culverts						
0614	Roadways - Traffic Operations & Roadside						
0621	Winter Control - Except sidewalks, Parking Lots						
0622	Winter Control - Sidewalks, Parking Lots Only						
0631	Transit - Conventional	1,540,795	45,000		2,929,569		
0632	Transit - Disabled & special needs				102,676		
0640	Parking	2,240			787,770		
0650	Street lighting						
0660	Air transportation						
0698	Other						
0699	Subtotal	1,553,693	3,489,915	0	4,259,069	4,831,361	1,249,378
	Environmental services						
0811	Wastewater collection/conveyance	9,726			8,086,652	181,177	181,176
0812	Wastewater treatment & disposal				43,260		
0821	Urban storm sewer system				185	30,017	12,697
0822	Rural storm sewer system						
0831	Water treatment				8,327,289	1,711,614	2,837,334
0832	Water distribution/transmission				387,926		
0840	Solid waste collection						
0850	Solid waste disposal			130,700	2,299,671		
0860	Waste diversion		1,710		18,717	375,000	199,320
0898	Other						
0899	Subtotal	9,726	1,710	130,700	19,163,700	2,297,808	3,230,527
	Health services						
1010	Public health services						
1020	Hospitals						
1030	Ambulance services						
1035	Ambulance dispatch						
1040	Cemeteries						
1098	Other						
1099	Subtotal	0	0	0	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
	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
	Recreation and cultural services						
1610	Parks	26,775					
1620	Recreation programs	104,722	43,638	2,000	120,040		
1631	Recreation facilities - Golf Course, Marina, Ski Hill	7,661	36,718		141,969		
1634	Recreation facilities - All Other	2,668			1,157,454	132,538	132,538
1640	Libraries	107,775			14,043		
1645	Museums						
1650	Cultural services						
1698	Other						
1699	Subtotal	249,601	80,356	2,000	1,433,506	132,538	132,538
	Planning and development						
1810	Planning and zoning						9,750
1820	Commercial and industrial	219,835	11,887	33,000	141,208		
1830	Residential development						
1840	Agriculture and reforestation						
1850	Tile drainage/shoreline assistance						
1898	Other						
1899	Subtotal	219,835	11,887	33,000	141,208	0	9,750
1910	Other						
9910	TOTAL	2,785,044	3,583,868	473,496	26,312,051	7,289,037	4,622,193

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2009

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	N

2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increasers	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	100.0%	0	0	10.0%	0.0%	250	0	N	N	N
0330	C Commercial	89.4%	149,848	0	10.0%	0.0%	250	0	Y	Y	Y
0340	I Industrial	100.0%	985	985	10.0%	0.0%	250	0	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	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	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	1	20090228		1	20090630	
1220	M Multi-Residential	1	20090228		1	20090630	
1230	F Farmland	1	20090228		1	20090630	
1240	T Managed Forest	1	20090228		1	20090630	
1250	C Commercial	1	20090228		1	20090630	
1260	I Industrial	1	20090228		1	20090630	
1270	P Pipeline	1	20090228		1	20090630	
1298	Other						

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2009

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	3,452,448,326	62,648,991	0	18,502,144	81,151,135

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	North Bay C														
0010	RT	0	Residential	Full Occupied	1.000000	100%	3,275,826,735	2,658,125,079	1.517400%	0.000000%	0.252000%	1.769400%	40,334,390	0	6,698,475	47,032,865
0012	RH	0	Residential/Farm	Full Occupied, Shared PIL	1.000000	100%	214,700	175,025	1.517400%	0.000000%	0.252000%	1.769400%	2,656	0	441	3,097
0050	MT	0	Multi-Residential	Full Occupied	2.033700	100%	198,184,270	192,962,522	3.346500%	0.000000%	0.252000%	3.598500%	6,457,491	0	486,266	6,943,757
0110	FT	0	Farmland	Full Occupied	0.164200	100%	324,300	321,225	0.227600%	0.000000%	0.063000%	0.290600%	731	0	202	933
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,263,100	855,477	0.379300%	0.000000%	0.063000%	0.442300%	3,245	0	539	3,784
0210	CT	0	Commercial	Full Occupied	2.744500	100%	395,875,021	350,927,900	2.856100%	0.000000%	2.000000%	4.856100%	10,022,852	0	7,018,558	17,041,410
0215	CH	0	Commercial	Full Occupied, Shared PIL	2.744500	100%	2,438,600	2,419,325	2.856100%	0.000000%	2.000000%	4.856100%	69,098	0	48,387	117,485
0240	CU	0	Commercial	Excess Land	1.921100	70%	4,544,376	3,828,869	1.999200%	0.000000%	1.400000%	3.399200%	76,547	0	53,604	130,151
0270	CX	0	Commercial	Vacant Land	1.921100	70%	14,562,600	10,426,275	1.999200%	0.000000%	1.400000%	3.399200%	208,442	0	145,968	354,410
0310	GT	0	Parking Lot	Full Occupied	2.744500	100%	80,000	68,000	2.856100%	0.000000%	2.000000%	4.856100%	1,942	0	1,360	3,302
0320	DT	0	Office Building	Full Occupied	2.744500	100%	7,257,860	6,413,129	2.856100%	0.000000%	2.000000%	4.856100%	183,165	0	128,263	311,428
0340	ST	0	Shopping Centre	Full Occupied	2.744500	100%	115,633,400	97,785,901	2.856100%	0.000000%	2.000000%	4.856100%	2,792,863	0	1,955,718	4,748,581
0510	IT	0	Industrial	Full Occupied	2.251300	100%	42,902,135	41,235,538	2.124400%	0.000000%	1.859127%	3.983527%	876,008	0	766,621	1,642,629
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.251300	100%	873,200	534,234	2.124400%	0.000000%	1.859127%	3.983527%	11,349	0	9,932	21,281
0540	IU	0	Industrial	Excess Land	1.576000	70%	556,570	508,060	1.487100%	0.000000%	1.301389%	2.788489%	7,555	0	6,612	14,167
0545	IK	0	Industrial	Excess Land, Shared PIL	1.576000	70%	53,000	20,341	1.487100%	0.000000%	1.301389%	2.788489%	302	0	265	567
0570	IX	0	Industrial	Vacant Land	1.576000	70%	8,368,753	7,170,787	1.487100%	0.000000%	1.301389%	2.788489%	106,637	0	93,320	199,957
0575	IJ	0	Industrial	Vacant Land, Shared PIL	1.576000	70%	150,500	144,500	1.487100%	0.000000%	1.301389%	2.788489%	2,149	0	1,881	4,030
0610	LT	0	Large Industrial	Full Occupied	2.251300	100%	15,396,500	13,995,940	2.124400%	0.000000%	1.859127%	3.983527%	297,330	0	260,202	557,532
0620	LU	0	Large Industrial	Excess Land	1.576000	70%	735,000	671,449	1.487100%	0.000000%	1.301389%	2.788489%	9,985	0	8,738	18,723
0710	PT	0	Pipeline	Full Occupied	1.700100	100%	61,116,000	54,703,500	1.768700%	0.000000%	1.239394%	3.008094%	967,541	0	677,992	1,645,533
2140	JT	0	Industrial, NConstr.	Full Occupied	2.059700	100%	5,971,144	5,971,144	2.124400%	0.000000%	1.520000%	3.644400%	126,851	0	90,761	217,612
2145	JU	0	Industrial, NConstr.	Excess Land	1.441800	70%	78,856	78,856	1.487100%	0.000000%	1.064000%	2.551100%	1,173	0	839	2,012
2440	XT	0	Commercial, NConstr.	Full Occupied	2.473200	100%	3,823,000	3,105,250	2.856100%	0.000000%	1.520000%	4.376100%	88,689	0	47,200	135,889
													0	0	0	0
													0	0	0	0
9201				Subtotal			4,156,229,620	3,452,448,326					62,648,991	0	18,502,144	81,151,135

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2009

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

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	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 LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	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
													0			0
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													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				Subtotal			0	0					0			0

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2009

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	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 LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	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%	$	$	$	$
6001																
0010	RT	0	Residential	Full Occupied	1.000000	100%								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
9601				Subtotal			0	0						0		0

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2009

		Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
	4. ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	60,464		-60,464	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	614,175		211,793	825,968
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	63,323,630	0	18,653,473	81,977,103
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements	9,288			9,288
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	104,165			104,165
8097	Other				0
9890	**Subtotal**	113,453	0	0	113,453
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)	19,074		9,430	28,504
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other: WSIB Recovery / 5% capping program				0
9892	**Subtotal**	19,074	0	9,430	28,504
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	63,456,157	0	18,662,903	82,119,060

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2009

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	114,305,415	2,971,282	0	703,483	3,674,765

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	North Bay C														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	15,852,290	15,798,369	1.517400%	0.000000%	0.252000%	1.769400%	239,724	0	39,812	279,536
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	5,359,500	4,467,225	1.517400%	0.000000%	0.000000%	1.517400%	67,786	0	0	67,786
1015	RP	0	Residential/Farm	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	1,279,800	1,055,550	1.517400%	0.000000%	0.252000%	1.769400%	16,017	0	2,660	18,677
1210	CF	0	Commercial	PIL: Full Occupied	2.744500	100%	30,572,250	30,006,105	2.856100%	0.000000%	2.000000%	4.856100%	857,004	0	600,122	1,457,126
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.614200	100%	42,935,810	38,641,213	2.856100%	0.000000%	0.000000%	2.856100%	1,103,632	0	0	1,103,632
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	2.744500	100%	683,000	682,970	2.856100%	0.000000%	2.000000%	4.856100%	19,506	0	13,659	33,165
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.129900	70%	53,000	52,250	1.999200%	0.000000%	0.000000%	1.999200%	1,045	0	0	1,045
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.129900	70%	388,000	388,000	1.999200%	0.000000%	0.000000%	1.999200%	7,757	0	0	7,757
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)	1.614200	100%	21,623,840	20,392,258	2.856100%	0.000000%	0.000000%	2.856100%	582,423	0	0	582,423
1310	GF	0	Parking Lot	PIL: Full Occupied	2.744500	100%	2,739,500	2,315,000	2.856100%	0.000000%	2.000000%	4.856100%	66,119	0	46,300	112,419
1518	IP	0	Industrial	PIL: Full Occupied, Taxable Tenant of Province	2.251300	100%	50,000	50,000	2.124400%	0.000000%	1.859100%	3.983500%	1,062	0	930	1,992
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	0.840500	70%	77,000	77,000	1.487100%	0.000000%	0.000000%	1.487100%	1,145	0	0	1,145
1520	IG	0	Industrial	PIL: 'General' Only (No Educ.)	1.200600	100%	580,700	379,475	2.124400%	0.000000%	0.000000%	2.124400%	8,062	0	0	8,062
													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			122,194,690	114,305,415					2,971,282	0	703,483	3,674,765

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2009

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

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

	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 $	PIL Phased-In Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	Municipal PILS LT / ST 12 $	UT 13 $	Education PILS 14 $	TOTAL 15 $
4001																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				Subtotal			0	0					0			0

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2009

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

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

	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 $	PIL Phased-In Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
6001																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%								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
9601				Subtotal			0	0						0		0

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2009

		Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 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	2,971,282	0	703,483	3,674,765
	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				0
9890	Subtotal	0	0	0	0
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	564,600			564,600
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	Subtotal	564,600	0	0	564,600
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied	3,535,882	0	703,483	4,239,365

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2009

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%	58.650%	3.261%	19.246%	18.843%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	3,276,041,435	3,276,041,435	2,658,300,104	47,035,962	40,337,046	0	6,698,916	4,749,325	116,288	1,311,155	522,148	0
0050	Multi-residential	198,184,270	403,047,350	392,427,881	6,943,757	6,457,491	0	486,266	391,306	4,263	64,908	25,789	0
0110	Farmland	324,300	53,250	52,745	933	731	0	202	202	0	0	0	0
0140	Managed Forests	1,263,100	315,775	213,869	3,784	3,245	0	539	486	31	14	8	0
9110	Subtotal	3,475,813,105	3,679,457,810	3,050,994,599	53,984,436	46,798,513	0	7,185,923	5,141,319	120,582	1,376,077	547,945	0
0210	Commercial	417,420,597	1,118,866,221	968,931,349	17,643,456	10,376,939	0	7,266,517	4,261,812	236,961	1,398,514	1,369,230	0
0215	Commercial New Construction	3,823,000	9,455,044	7,679,904	135,889	88,689	0	47,200	27,683	1,539	9,084	8,894	0
0310	Parking Lot	80,000	219,560	186,626	3,302	1,942	0	1,360	798	44	262	256	0
0320	Office Building	7,257,860	19,919,197	17,600,833	311,428	183,165	0	128,263	75,226	4,183	24,685	24,169	0
0325	Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	115,633,400	317,355,866	268,373,405	4,748,581	2,792,863	0	1,955,718	1,147,029	63,776	376,397	368,516	0
0345	Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	544,214,857	1,465,815,888	1,262,772,117	22,842,656	13,443,598	0	9,399,058	5,512,548	306,503	1,808,943	1,771,064	0
0510	Industrial	52,904,158	108,622,329	102,689,444	1,882,631	1,004,000	0	878,631	515,317	28,652	169,101	165,560	0
0515	Industrial New Construction	6,050,000	12,378,352	12,378,352	219,624	128,024	0	91,600	53,723	2,987	17,629	17,260	0
0610	Large Industrial	16,131,500	35,472,992	32,249,802	576,255	307,315	0	268,940	157,733	8,770	51,760	50,676	0
0615	Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	75,085,658	156,473,673	147,317,598	2,678,510	1,439,339	0	1,239,171	726,774	40,409	238,491	233,497	0
0710	Pipelines	61,116,000	103,903,312	93,001,420	1,645,533	967,541	0	677,992	397,642	22,109	130,486	127,754	0
0810	Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0
9160	Adj. for shared PIL properties				0	60,464	0	-60,464	-35,462	-1,972	-11,637	-11,393	0
9170	Supplementary Taxes				825,968	614,175	0	211,793	142,426	5,251	32,860	31,256	
9180	Total Levied by Rate				81,977,103	63,323,630	0	18,653,473	11,885,247	492,883	3,575,220	2,700,124	0
9190	Amts Added to Tax Bill				113,453	113,453	0	0	0	0	0	0	0
9192	Other Taxation Amounts				28,504	19,074	0	9,430	5,530	308	1,815	1,777	0
9199	TOTAL before Adj.	4,156,229,620	5,405,650,682	4,574,085,735	82,119,060	63,456,157	0	18,662,903	11,890,777	493,191	3,577,035	2,701,901	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 6 $
1010	Residential	22,491,590	22,491,590	21,321,144	365,999	323,527	0	42,472
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	22,491,590	22,491,590	21,321,144	365,999	323,527	0	42,472
1210	Commercial	74,632,060	155,435,818	146,949,019	2,602,725	1,988,944	0	613,781
1215	Commercial New Construction	0	0	0	0	0	0	0
1310	Parking Lot	2,739,500	7,518,558	6,353,518	112,419	66,119	0	46,300
1320	Office Building	21,623,840	34,905,203	32,917,183	582,423	582,423	0	0
1325	Office Building New Constructi	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0
1345	Shopping Centre New Constru	0	0	0	0	0	0	0
9220	Subtotal	98,995,400	197,859,579	186,219,720	3,297,567	2,637,486	0	660,081
1510	Industrial	707,700	855,056	613,466	11,199	10,269	0	930
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 Construct	0	0	0	0	0	0	0
9230	Subtotal	707,700	855,056	613,466	11,199	10,269	0	930
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				3,674,765	2,971,282	0	703,483
9290	Amts Added to PILs				0	0	0	0
9292	Other PIL Amounts				564,600	564,600	0	0
9299	TOTAL before Adj.	122,194,690	221,206,225	208,154,329	4,239,365	3,535,882	0	703,483

Part 3 contains Distribution of PILS by School Boards

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2009

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

	Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	Canada	1,008,756	0	578,330	1,587,086	19,079	1,606,165	1,564,678	0	41,487	24,384	1,349	7,960	7,794	0
5020	Canada Enterprises	1,885	0	1,320	3,205	0	3,205	3,205	0	0	0	0	0	0	0
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5220	Other Mun. Tax Asst. Act	1,192,950	0	15,526	1,208,476	1,012	1,209,488	1,193,962	0	15,526	9,750	158	3,119	2,499	0
5230	Inst. Payments - Heads and Beds	564,600	0	0	564,600	0	564,600	564,600	0	0	0	0	0	0	0
5232	Railway Rights-of-way	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5234	Utility Corridors/Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5236	Hydro-Electric Power Dams	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5240	Other One Kids Place	19,122	0	0	19,122	-19,122	0	0	0	0	0	0	0	0	0
	Ontario Enterprises														
5410	Ontario Housing Corp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5430	Liquor Control Board of Ont.	44,041	0	0	44,041	0	44,041	44,041	0	0	0	0	0	0	0
5432	Railway Rights-of-way	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5434	Utility Corridors/Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5437	Ontario Lottery and Gaming Corp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5460	Other ONR	540,953	0	0	540,953	0	540,953	540,953	0	0	0	0	0	0	0
5610	Municipal Enterprises	151,852	0	106,064	257,916	0	257,916	257,916	0	0	0	0	0	0	0
5910	Other Muns and Enterprises	11,723	0	2,243	13,966	475	14,441	12,718	0	1,723	1,010	332	56	325	0
5950	Amounts Added to PIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9599	TOTAL	3,535,882	0	703,483	4,239,365	1,444	4,240,809	4,182,073	0	58,736	35,144	1,839	11,135	10,618	0

2009-V01

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2009

		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	592,060	0	133,932	5,647	1,152		0	732,791	-18,500	57,721	772,012
0250	Corporate Management	1,706,049	70,098	66,225	776,213			444,442	3,063,027	-131,232	188,118	3,120,913
0260	Program Support	2,986,444	0	2,124,432	551,436	118,707			5,781,019	-293,368	-5,487,651	0
0299	**Subtotal**	5,284,553	70,098	2,324,589	1,333,296	119,859	0	444,442	9,576,837	-443,100	-5,240,812	3,892,925
	Protection services											
0410	Fire	9,869,005	23,711	928,146	188,366	6,527		471,460	11,485,215	-18,300	902,712	12,369,627
0420	Police	13,960,281	47,033	1,313,048	469,438			449,975	16,239,773			16,239,773
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority						290,844		290,844			290,844
0440	Protective inspection and control	595,324		382,870	286,107				1,264,301	239,300	94,147	1,597,748
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)	505,666		140,664	308,866	30,637	197,896		1,184,729	32,500	82,353	1,299,582
0498	Other								0			0
0499	**Subtotal**	24,930,276	70,744	2,764,728	1,251,775	37,164	488,740	921,435	30,464,862	253,500	1,079,212	31,797,574
	Transportation services											
0611	Roads - Paved	3,107,562	673,549	1,371,394	595,131	82,174		5,841,888	11,671,698	-119,500	817,494	12,369,692
0612	Roads - Unpaved	107,712		21,283	20,628	2,848		97,775	250,246		20,215	270,461
0613	Roads - Bridges and Culverts	140,390		264,569	173,959			395,884	974,802		78,723	1,053,525
0614	Roadways - Traffic Operations & Roadside	171,238		136,899	88,723			429,719	826,579		66,757	893,336
0621	Winter Control - Except sidewalks, Parking Lots	1,172,197		808,741	67,272	114,586		0	2,162,796		174,727	2,337,523
0622	Winter Control - Sidewalks, Parking Lots Only	120,185		140,274				0	260,459		21,040	281,499
0631	Transit - Conventional	3,427,256	90,024	1,992,794	254,694	16,687		751,233	6,532,688	25,000	514,409	7,072,097
0632	Transit - Disabled & special needs			1,069	477,354			57,928	536,371		43,310	579,681
0640	Parking	241,066	14,124	123,403	283,514	46,849		75,560	784,516		67,425	851,941
0650	Street lighting	6,833	4,308	115,414	153,646			37,307	317,508		47,873	365,381
0660	Air transportation	0	13,454	1,230,101				2,514,081	3,757,636		203,004	3,960,640
0698	Other								0			0
0699	**Subtotal**	8,484,439	795,459	6,205,961	2,114,921	263,144	0	10,201,375	28,075,299	-94,500	2,054,977	30,035,776
	Environmental services											
0811	Wastewater collection/conveyance	1,215,347	1,239	2,169,790	166,565	8,758		782,310	4,344,009	238,900	242,830	4,825,739
0812	Wastewater treatment & disposal			140,994	1,396,117			166,561	1,703,672		137,566	1,841,238
0821	Urban storm sewer system	469,182	8,120	178,205	152,867	3,410		858,445	1,668,229		134,084	1,802,313
0822	Rural storm sewer system							0	0			0
0831	Water treatment	0	237,078	1,999,549	1,369,637	0		0	3,606,264	119,400	113,501	3,839,165
0832	Water distribution/transmission	2,607,482	97,374	868,360	641,752	20,291		771,120	5,006,379		406,225	5,412,604
0840	Solid waste collection	9,030		2,552	775,018			0	786,600		63,516	850,116
0850	Solid waste disposal	195,917	15,468	358,588	1,125,645	35,671		392,724	2,124,013		150,627	2,274,640
0860	Waste diversion	122,365		55,737	1,048,597	140,880			1,367,559		110,435	1,477,994
0898	Other Polution Control			338,123					338,123			338,123
0899	**Subtotal**	4,619,323	359,279	6,109,898	6,676,198	208,990	0	2,971,160	20,944,848	358,300	1,358,784	22,661,932
	Health services											
1010	Public health services						1,423,472		1,423,472			1,423,472
1020	Hospitals		649,656						649,656			649,656
1030	Ambulance services						1,932,306		1,932,306			1,932,306
1035	Ambulance dispatch								0			0
1040	Cemeteries								0			0
1098	Other								0			0
1099	**Subtotal**	0	649,656	0	0	0	3,355,778	0	4,005,434	0	0	4,005,434
	Social and family services											
1210	General assistance						8,373,329		8,373,329			8,373,329
1220	Assistance to aged persons						2,216,608		2,216,608			2,216,608
1230	Child care						1,849,729		1,849,729			1,849,729
1298	Other								0			0
1299	**Subtotal**	0	0	0	0	0	12,439,666	0	12,439,666	0	0	12,439,666

FIR2009: North Bay C

Asmt Code: 4844
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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2009

		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						4,360,076		4,360,076			4,360,076
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	4,360,076	0	4,360,076	0	0	4,360,076
	Recreation and cultural services											
1610	Parks	2,140,204	85,367	274,612	91,468	37,416		266,817	2,896,104	-25,000	261,689	3,132,793
1620	Recreation programs	527,615		291,946	67,378	31,237		0	918,176		74,180	992,356
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	76,655		174,013		28,832		2,555	284,055		22,323	306,378
1634	Rec. Fac. - All Other	1,369,661	103,705	1,824,134	312,761	19,797		493,794	4,123,252		245,843	4,369,095
1640	Libraries	1,555,780	6,048	214,760	56,774			202,432	2,035,794			2,035,794
1645	Museums							144,922	144,922		11,702	156,624
1650	Cultural services		9,526	203,521			272,208	2,000	487,255		161	487,416
1698	Other								0			0
1699	**Subtotal**	5,671,315	204,666	2,983,186	528,381	117,282	272,208	1,112,520	10,889,558	-25,000	615,898	11,480,456
	Planning and development											
1810	Planning and zoning	765,582	278,266	76,534	29,218	1,029			1,090,629	-49,200	59,175	1,100,604
1820	Commercial and Industrial	437,861		531,212	33,862	8,189		9,706	1,020,830		72,766	1,093,596
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	**Subtotal**	1,143,443	278,266	607,746	63,080	9,218	0	9,706	2,111,459	-49,200	131,941	2,194,200
1910	Other **Shared Assets**							785,633	785,633			785,633
9910	**TOTAL**	50,143,349	2,428,168	20,996,108	11,967,651	755,657	20,916,468	16,446,271	123,653,672	0	0	123,653,672

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2009

Additional information contained in Schedule 40

		1 $
	Total of column 1 includes:	
5010	Salaries and wages	40,447,114
5020	Employee benefits	9,696,235
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	50,143,349
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	50,143,349
	Total of column 3 includes:	
5110	Amounts for tax write-offs reported in SLC 40 0250 03	985
	Total of column 4 includes:	
5210	Municipal Property Assessment Corporation (MPAC)	573,614
	Total of column 5 includes:	
5610	Short term interest costs	
	Total of column 6 includes:	
5810	Grants to charitable and non-profit organizations	953,316
5820	Grants to universities and colleges	200
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	1,423,472
5850	District Social Services Administration Board (DSSAB)	16,515,440
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	2,216,608
5880	Recreation boards	
5890	Fire area boards	
5897	Other	
5898	Other	
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	1,802,313
6107	Rural storm water	
	Line 0612 of column 11 (Total costs for unpaved roads) includes:	
6108	Rural storm water	
	Line 0622 of column 11 (Total costs for winter control) includes:	
6120	Winter maintenance of sidewalks and parking lots	281,499
	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	

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2009

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		$	$	$	$	$	$	$	$	$	$	$	$
0299	General government	8,790,643	14,636,388	735,554	15,928		15,556,014	6,045,744	444,442	7,964	6,482,222	9,073,792	388,494
	Protection services												
0410	Fire	4,995,171	7,998,706	892,849	370,503		8,521,052	3,003,535	471,460	364,015	3,110,980	5,410,072	
0420	Police	4,442,573	7,848,860	237,193	265,322		7,820,731	3,406,287	449,975	230,566	3,625,596	4,195,135	
0421	Court Security						0				0	0	
0422	Prisoner Transportation						0				0	0	
0430	Conservation authority						0				0	0	
0440	Protective inspection and control						0				0	0	
0450	Emergency measures						0				0	0	
0460	Provincial Offences Act (POA)						0				0	0	
0498	Other						0				0	0	
0499	Subtotal	9,437,744	15,847,566	1,130,042	635,825	0	16,341,783	6,409,822	921,435	594,581	6,736,576	9,605,207	0
	Transportation services												
0611	Roads - Paved	109,794,537	194,124,232	8,641,777	1,636,068		201,129,941	84,329,695	5,841,888	871,957	89,299,626	111,830,315	27,203,747
0612	Roads - Unpaved	2,289,727	4,016,872	85,924	16,719		4,086,077	1,727,145	97,775	16,719	1,808,201	2,277,876	
0613	Roads - Bridges and Culverts	21,150,080	30,065,719				30,065,719	8,935,638	395,884		9,331,522	20,734,197	707,953
0614	Roadways - Traffic Operations & Roadside	1,684,060	15,116,488	347,715			15,464,203	13,432,428	429,719		13,862,147	1,602,056	
0621	Winter Control - Except sidewalks, Parking Lots						0				0	0	
0622	Winter Control - Sidewalks, Parking Lots Only						0				0	0	
0631	Transit - Conventional	7,675,391	13,895,134	75,860	684,149		13,286,845	6,219,743	751,233	684,149	6,286,827	7,000,018	75,317
0632	Transit - Disabled & special needs	279,685	1,149,749		449,895		699,854	870,063	57,928	449,895	478,096	221,758	
0640	Parking	2,890,192	3,896,428	410,971			4,307,399	1,006,236	75,560		1,081,796	3,225,603	24,930
0650	Street lighting	284,654	1,026,303	279,447			1,305,750	741,649	37,307		778,956	526,794	26,700
0660	Air transportation	26,339,425	55,830,636				55,830,636	29,491,211	2,514,081		32,005,292	23,825,344	
0698	Other						0				0	0	
0699	Subtotal	172,387,751	319,141,561	9,841,694	2,786,831	0	326,196,424	146,753,808	10,201,375	2,022,720	154,932,463	171,263,961	28,038,647
	Environmental services												
0811	Wastewater collection/conveyance	34,503,270	53,843,626	3,465,524	317,778		56,791,372	19,140,357	782,310	146,428	19,776,239	37,015,133	4,284,452
0812	Wastewater treatment & disposal	8,494,644	12,412,434	0			12,412,434	3,917,790	166,561		4,084,351	8,328,083	
0821	Urban storm sewer system	43,622,431	63,316,326	1,065,404	127,573		64,254,157	19,693,894	858,445	64,138	20,488,201	43,765,956	4,737,768
0822	Rural storm sewer system						0				0	0	
0831	Water treatment	501	385,406				385,406	384,905			384,905	501	42,499,224
0832	Water distribution/transmission	32,777,619	53,433,457	1,870,708	300,250		55,003,915	20,655,838	771,120	110,483	21,316,475	33,687,440	14,940,132
0840	Solid waste collection						0				0	0	
0850	Solid waste disposal	10,344,935	14,025,395				14,025,395	3,680,460	392,724		4,073,184	9,952,211	538,052
0860	Waste diversion						0				0	0	754,676
0898	Other						0				0	0	
0899	Subtotal	129,743,400	197,216,644	6,401,636	745,601	0	202,872,679	67,473,244	2,971,160	321,049	70,123,355	132,749,324	67,754,304
	Health services												
1010	Public health services						0				0	0	
1020	Hospitals						0				0	0	
1030	Ambulance services						0				0	0	
1035	Ambulance dispatch						0				0	0	
1040	Cemeteries						0				0	0	
1098	Other						0				0	0	
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
	Social and family services												
1210	General assistance						0				0	0	
1220	Assistance to aged persons						0				0	0	
1230	Child care						0				0	0	
1298	Other						0				0	0	
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2009

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		$	$	$	$	$	$	$	$	$	$	$	$
	Social Housing												
1410	Public Housing						0				0	0	
1420	Non-Profit/Cooperative Housing						0				0	0	
1430	Rent Supplement Programs						0				0	0	
1497	Other						0				0	0	
1498	Other						0				0	0	
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services												
1610	Parks	17,539,040	21,474,753	283,344	18		21,758,081	3,935,715	266,817		4,202,532	17,555,549	1,536,567
1620	Recreation programs						0				0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	58,993	105,548				105,548	46,555	2,555		49,110	56,438	
1634	Rec. Fac. - All Other	10,335,171	15,192,913	287,857	48,185		15,432,585	4,857,742	493,794	48,185	5,303,351	10,129,234	1,277,569
1640	Libraries	1,392,754	5,489,923	314,312	79,242		5,724,993	4,097,169	202,432	79,241	4,220,360	1,504,633	
1645	Museums	2,724,037	3,294,475				3,294,475	570,438	144,922		715,360	2,579,115	
1650	Cultural services	584,000	632,000				632,000	48,000	2,000		50,000	582,000	
1698	Other		0				0				0	0	
1699	Subtotal	32,633,995	46,189,612	885,513	127,443	0	46,947,682	13,555,619	1,112,520	127,426	14,540,713	32,406,969	2,814,136
	Planning and development												
1810	Planning and zoning						0				0	0	
1820	Commercial and Industrial	26,417	48,778	3,965			52,743	22,361	9,706		32,067	20,676	
1830	Residential development						0				0	0	
1840	Agriculture and reforestation						0				0	0	
1850	Tile drainage/shoreline assistance						0				0	0	
1898	Other						0				0	0	
1899	Subtotal	26,417	48,778	3,965	0	0	52,743	22,361	9,706	0	32,067 #	20,676	0
1910	Other						0				0	0	
1930	Total Shared Assets	7,856,810	15,245,461	855,586	582,838	0	15,518,209	7,388,651	785,633	459,462	7,714,822	7,803,387	434,527
9910	Total Tangible Capital Assets	360,876,760	608,526,010	19,853,990	4,894,466	0	623,485,534	247,649,249	16,446,271	3,533,302	260,562,218	362,923,316	99,430,108

			COST					AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
	Shared Assets	$	$	$	$	$	$	$	$	$	$	$	$
1950	Land & Land Improvements	0					0				0	0	
1951	Buildings	2,585,266	3,197,134				3,197,134	611,868	51,189		663,057	2,534,077	309,904
1952	Machinery & Equipment	592,455	1,071,550	187,431			1,258,981	479,095	61,591		540,686	718,295	122,543
1953	Vehicles	4,679,089	10,976,777	668,155	582,838		11,062,094	6,297,688	672,853	459,462	6,511,079	4,551,015	2,080
1954	Other						0				0	0	
1999	Total Shared Assets	7,856,810	15,245,461	855,586	582,838	0	15,518,209	7,388,651	785,633	459,462	7,714,822	7,803,387	434,527

2009-V01

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2009

SEGMENTED BY ASSET CLASS

	General Capital Assets	2009 Opening Net Book Value (NBV) 1 $	2009 Closing Net Book Value (NBV) 11 $
2005	Land	19,012,936	19,252,488
2010	Land Improvements	10,932,169	10,564,427
2020	Buildings	39,251,202	38,394,033
2030	Machinery & Equipment	5,279,370	5,377,657
2040	Vehicles	6,336,220	6,217,258
2097	Other		
2098	Other		
2099	**Total General Capital Assets**	80,811,897	79,805,863

	Infrastructure Assets	2009 Opening Net Book Value (NBV) 1 $	2009 Closing Net Book Value (NBV) 11 $
2205	Land	492,300	1,076,273
2210	Land Improvements	21,026,080	18,921,313
2220	Buildings	14,635,524	14,324,444
2230	Machinery & Equipment	178,145	454,747
2240	Vehicles	4,679,089	4,551,015
2250	Linear Assets	239,053,725	243,789,661
2297	Other		
2298	Other		
2299	**Total Infrastructure Assets**	280,064,863	283,117,453
9920	**Total Tangible Capital Assets**	360,876,760	362,923,316

2009-V01

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 53

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

for the year ended December 31, 2009

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	15,895,540
1020	Acquisition of tangible capital assets	-40,980,471
1030	Amortization of tangible capital assets	16,446,271
1040	(Gain)/Loss on sale to tangible capital assets	1,361,163
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other	
1099	Subtotal	-23,173,037
1210	Acquisition and consumption of supplies inventories	-135,702
1220	Acquisition and consumption of prepaid expenses	-726,971
1230	Other	
1299	Subtotal	-862,673
1410	(Increase)/decrease in net financial assets/net debt	-8,140,170
1420	Net financial assets (net debt), beginning of year	14,642,889
9910	Net financial assets (net debt), end of year	6,502,719

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	8,200,000
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	
0298	Other	
0299	Subtotal	8,200,000
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy (Special Area Rates)	
0410	Municipal User Fees & Service Charges	675,560
0415	Development Charges	400,000
0420	Other	
0425	Capital Grants: Federal	4,622,193
0430	Capital Grants: Provincial	7,289,037
0435	Capital Grants: Other Municipalities	
0440	Canada Gas Tax	3,443,801
0445	Provincial Gas Tax	657,980
0495	Other: Devloper's Contributions	2,632,432
0496	Other	
0497	Other	
0498	Other	
0499	Subtotal	19,721,003
0610	Donated Tangible Capital Assets	
9920	Total Financing	27,921,003

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 54
CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
for the year ended December 31, 2009

*** 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

		2009 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	15,895,540
2020	Non-cash items including amortization	15,892,076
2030	Prepaid expenses	-726,971
2040	Change in deferred revenue	335,790
2098	Other: Chngs in Tax Rec, AR, AP, Accrual, Liab	-3,940,661
2099	**Cash provided by operating transactions**	27,455,774
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	1,361,163
0620	Cash used to acquire tangible capital assets	-40,980,471
0699	**Cash applied to capital transactions**	-39,619,308
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-13,078,196
0898	Other: Dividends, NI in GBEs	200,000
0899	**Cash provided by / (applied to) investing transactions**	-12,878,196
	Financing Transactions	
1010	Proceeds from debt issues	8,200,000
1020	Debt repayment	-6,942,644
1099	**Cash applied to financing transactions**	1,257,356
1210	Increase in cash and cash equivalents	-23,784,374
1220	Cash and cash equivalents, beginning of year	37,130,792
9920	Cash and cash equivalents, end of year	13,346,418

		2009 Actual 1 $
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	27,455,774
1420	Less: Debt repayment (SLC 54 1020 01)	-6,942,644
9930	Net cash available for other purposes	20,513,130

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FIR2009: North Bay C

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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2009

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	2,025,730	18,658,794	5,223,599
0310	Allocation of Surplus		4,091,064	86,000
	Development Charges Act			
0610	Non-discounted services	218,646		
0620	Discounted services	211,458		
0630	Credits utilized (Development Charges Act)			
0699	**Subtotal Development Charges Act**	430,104		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)	18,150		
0841	Investment Income	42,461	198,121	
0860	Gasoline Tax - Province	1,164,852		
0861	Building Code Act, 1992 (Section 2.23)	274,589		
0862	Gasoline Tax - Federal	3,429,391		
0863	Canada Transit Funding (Bill C-48)			
0864	Building Canada Fund (BCF)			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	5,359,547	4,289,185	86,000
0910	Less: Utilization	5,124,102	4,178,271	5,151,599
2099	**Balance, end of year**	2,261,175	18,769,708	158,000

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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2009

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds		1,207,500	
5020	Contingencies		3,791,850	
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave		1,063,761	
5070	Insurance		285,957	
5080	Workplace Safety and Insurance Board (WSIB)		130,816	
5090	Post-employment benefits			
5091	Tax rate stabilization		2,707,934	
5630	Lot levies			
5660	Parking revenues		63,373	
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government		1,832,759	158,000
5210	Protection services		906,053	
	Transportation services:			
5215	Roadways		187,264	
5216	Winter Control		273,193	
5220	Transit		411,559	
5221	Parking			
5222	Street lighting			
5223	Air transportation		29,986	
	Environmental services:			
5225	Wastewater system			
5230	Storm water system			
5235	Waterworks system		842,343	
5240	Solid waste collection			
5245	Solid waste disposal		754,267	
5246	Waste diversion			
5250	Health services		199,467	
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks		420,865	
5266	Recreation programs		89,747	
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other		480,511	
5275	Libraries		69,051	
5276	Museums			
5277	Cultural services			
5280	Planning and development		2,475,651	
5290	Other Various Capital Financing		545,801	
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services	677,338		
5620	Development Charges Act - Discounted services	655,070		
5640	Subdivider contributions	20,571		
5650	Recreational land (the Planning Act)	529,212		
5661	Building Code Act, 1992 (Section 2.23)	378,984		
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	2,261,175	18,769,708	158,000

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Asmt Code: 4844
MAH Code: 85101

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2009

		1 $
	Financial Assets	
0299	Cash and cash equivalents	13,346,418
	Accounts receivable	
0410	Canada	3,930,443
0420	Ontario	7,051,283
0430	Upper-tier	62,931
0440	Other municipalities	9,373
0450	School boards	3,220,228
0490	Other receivables	
0499	Subtotal	14,274,258
	Taxes receivable	
0610	Current year's levies	2,090,849
0620	Previous year's levies	769,954
0630	Prior year's levies	210,628
0640	Penalties and interest	203,227
0690	LESS: Allowance for uncollectables	740,000
0699	Subtotal	2,534,658
	Investments *	
0805	Canada	0
0810	Ontario	500,000
0815	Municipal	0
0820	Government business enterprises	47,192,257
0828	Other RBC, CIBC,	20,832,830
0829	Subtotal	68,525,087
	Debt Recoverable from Others	
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	6,081
0835	Notes receivable	102,324
0840	Mortgages receivable	18,813
0850	Deferred taxes receivable	
0890	Other Property hru taxes, Tax Registrations, Misc	222,922
0898	Subtotal	350,140
9930	TOTAL Financial Assets	99,030,561
8010	* Market value of Investments included in Line 0829	

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Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2009

		1 $
	Liabilities	
	Temporary loans	
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
	Accounts Payable	
2210	Canada	40,044
2220	Ontario	43,757
2230	Upper-tier	0
2240	Other municipalities	98,914
2250	School boards	0
2260	Interest on debt	233,957
2270	Trade accounts payable	6,125,937
2290	Other	13,078,587
2299	Subtotal	19,621,196
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	2,261,175
2490	Other	881,424
2499	Subtotal	3,142,599
	Long term liabilities	
2610	Debt issued	44,817,050
2620	Debt payable to others	10,477,260
2630	Lease purchase agreements (Tangible capital leases)	43,630
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	55,337,940
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	1,880,049
	Post employment benefits	
2810	Accumulated sick leave	6,170,000
2820	Accrued vacation pay	116,058
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other: Supplementary health benefits	6,260,000
2899	Subtotal post employment benefits	12,546,058
9940	TOTAL Liabilities	92,527,842
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	6,502,719

	Non-Financial Assets	1 $
6210	Tangible Capital Assets (Gross Valuations) (SLC 51 9910 06)	623,485,534
6220	LESS: Accumulated Amortization (SLC 51 9910 10)	260,562,218
6230	Net Tangible Capital Assets (SLC 51 9910 11)	362,923,316
6240	Construction in progress (SLC 51 9910 12)	99,430,108
6250	Inventories of Supplies	1,669,043
6260	Prepaid Expenses	882,834
6299	Total Non-Financial Assets	464,905,301
9970	Total Accumulated Surplus/(Deficit)	471,408,020

	Analysis of the Accumulated Surplus/(Deficit)	1 $
6410	Equity in Tangible Capital Assets	417,492,743
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	18,927,708
6430	General Surplus/ (Deficit)	12,698,679
	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	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	47,192,257
6601	Unfunded Employee Benefits	-12,546,058
6602	Unfunded Landfill closure costs	-1,880,049
6610	Other: Unfunded Hospital Commitment	-10,477,260
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-24,903,367
9971	Total Accumulated Surplus/(Deficit)	471,408,020

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Single/Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2009

	Continuity of Taxes Receivable	9 $
0210	Taxes receivable, beginning of year	3,264,802
0215	PLUS: Amounts added to tax bills for collection purposes only	858,080
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	82,119,060
0225	PLUS: Current Year Penalties and Interest	1,173,583
0240	LESS: Total cash collections (SLC 72 0699 09)	83,839,985
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,304,973
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Adj not in Receivables	264,091
0290	Taxes receivable, end of year	2,534,658

	Cash Collections	9 $
0610	Current year's tax	77,751,184
0620	Previous year's tax	4,174,038
0630	Penalties and interest	501,775
0640	Amounts added to tax bills for collection purposes only	1,412,988
0690	Other	0
0699	**TOTAL Cash Collections**	83,839,985

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FIR2009: North Bay C

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Single/Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2009

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
1099	Municipal Act (353, 354, 357, 358, RtR)	194,444	10,180	58,904	56,834		320,362	638,059		958,421
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)	26,619	1,413	8,419	8,268		44,719	88,148		132,867
2299	Vacant Unit Rebates (Mun. Act 364)	23,357	1,431	7,253	7,188		39,229	50,231		89,460
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other CIP						0	124,225		124,225
2891	Other						0			0
2899	**Tax adjustments before allowances**	244,420	13,024	74,576	72,290	0	404,310	900,663	0	1,304,973

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
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

6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	11,681,501	482,006	3,513,594	2,640,229	0	18,317,329			

FIR2009: North Bay C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2009

1. Debt burden of the municipality

		1 $
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	11,298,050
0220	To Canada and agencies	
0230	To Others	44,039,891
0297	Other	
0298	Other	
0299	Subtotal	55,337,941
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	
0698	Other	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	55,337,941

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	44,817,050
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	43,631
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other: Hospital agreement	10,477,260
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	55,337,941

3. Debt burden of the municipality: Analysed by function

1405	General government	818,205
1410	Protection services	1,154,875
	Transportation services:	
1415	Roadways	16,492,649
1416	Winter Control	
1420	Transit	2,455,080
1421	Parking	583,011
1422	Street Lighting	83,429
1423	Air Transportation	256,078
	Environmental services:	
1425	Wastewater system	
1430	Storm water system	111,526
1435	Waterworks system	12,800,000
1440	Solid Waste collection	
1445	Solid Waste disposal	610,800
1446	Waste diversion	750,000
1450	Health services	10,477,260
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	1,342,700
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	3,242,400
1475	Libraries	111,526
1476	Museums	
1477	Cultural services	
1480	Planning and development	3,872,750
1490	Other long term liabilities	175,652
9930	TOTAL Net Long Term Liabilities of the Municipality	55,337,941

FIR2009: North Bay C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2009

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

		1 $
	US Dollars:	
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in	

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

1810	Own funds	
	Ontario Clean Water Agency	
1820	Sewer	
1830	Water	

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	**TOTAL**	0

FIR2009: North Bay C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2009

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	n			
2620	Retroactive wage settlements	n			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	n			
2640	Outstanding loans guaranteed	n			
2698	Other	n			
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	6,079,410	2,092,477	
3014	Other	863,234	335,691	
3015	Benefitting landowners			
3020	Recovered from reserve funds			
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	TOTAL	6,942,644	2,428,168	
	Line 3099 includes:			
3110	Lump sum (balloon) repayments of long term debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)	43,631	6,593	50,224
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			50,224

11. Long term debt refinanced

		Principal 1 $	Interest 2 $
3410	Repayment of Provincial Special Assistance	0	0
3420	Other long term debt refinanced	0	0

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2009

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	**Year 2010**	7,146,463	1,791,453						
3220	**Year 2011**	6,590,779	1,502,788						
3230	**Year 2012**	5,783,565	1,247,511						
3240	**Year 2013**	5,230,601	1,021,508						
3250	**Year 2014**	4,925,139	828,188						
3260	**Years 2015 to 2019**	16,479,012	1,862,726						
3270	**Years 2020 onwards**	9,182,382	391,805						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	**TOTAL**	55,337,941	8,645,979	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.

FIR2009: North Bay C

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Schedule 75
WATER SERVICE
for the year ended December 31, 2009

WATER SERVICE

STATEMENT OF OPERATIONS

	Revenues		1 $
0205	User Fees		7,639,497
0206	Municipal Property Tax by Levy (Special Area Rates)		
0210	Services to Other Municipalities		
0215	Ontario Conditional Grants		
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		
0296	Other	Penalties	12,232
0297	Other	Local Improvement Charges	9,288
0298	Other	Filtration Construction Levy	789,450
0299		**Total Revenues**	8,450,467

	Operating Expenses: Analysis of Expenses by Object		1 $
0410	Salaries, Wages and Employee Benefits		2,607,482
0420	Operating and General Expenditures		5,538,715
0430	Amortization Expense		771,120
0440	Interest Expense		334,452
0497	Other		
0498	Other		
0499		**Total Expenses**	9,251,769
9910		**Net Income**	-801,302

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 75
WASTEWATER SERVICE
for the year ended December 31, 2009

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

			1 $
	Revenues		
1005	User Fees		7,973,454
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		
1096	Other	Penalties	12,232
1097	Other		
1098	Other		
1099		**Total Revenues**	7,985,686

		1 $
	Operating Expenses: Analysis of Expenses by Object	
1210	Salaries, Wages and Employee Benefits	1,215,347
1220	Operating and General Expenditures	4,501,520
1230	Amortization Expense	948,871
1240	Interest Expense	1,239
1297	Other	
1298	Other	
1299	**Total Expenses**	6,666,977
9920	**Net Income**	1,318,709

FIR2009: North Bay C

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Schedule 75
TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY
for the year ended December 31, 2009

WATER SERVICE

SEGMENTED BY ASSET CLASS

			COST					AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	12 $
0210	Land	401,803	401,803				401,803				0	401,803	
0220	Buildings	3,581,329	5,777,785				5,777,785	2,196,456	67,411		2,263,867	3,513,918	
0230	Distribution / Transmission Mains	28,794,989	47,639,275	1,870,708	300,250		49,209,733	18,844,286	703,709	110,483	19,437,512	29,772,221	57,439,356
0240	Equipment						0				0	0	
0296	Other						0				0	0	
0297	Other						0				0	0	
0298	Other						0				0	0	
0299	**Total Infrastructure Assets**	32,778,121	53,818,863	1,870,708	300,250	0	55,389,321	21,040,742	771,120	110,483	21,701,379	33,687,942	57,439,356

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

			COST					AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	12 $
0410	Land	2,412	2,412	0			2,412	0			0	2,412	
0420	Buildings	9,302,150	14,448,369	15,816			14,464,185	5,146,219	219,042		5,365,261	9,098,924	
0430	Collection Mains	33,693,352	51,805,280	3,449,708	317,778		54,737,210	17,911,928	729,829	146,428	18,495,329	36,241,881	4,284,452
0440	Equipment	0					0				0	0	
0496	Other						0				0	0	
0497	Other						0				0	0	
0498	Other						0				0	0	
0499	**Total Infrastructure Assets**	42,997,914	66,056,061	3,465,524	317,778	0	69,203,807	23,058,147	948,871	146,428	23,860,590	45,343,217	4,284,452

2009-V01

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2009

GOVERNMENT BUSINESS ENTERPRISES

	STATEMENT OF FINANCIAL POSITION	Please Specify GBE					Total
		Hydro Distribution	Hydro Services	Airport			
		1	2	3	4	5	20
	Assets	$	$	$	$	$	$
0210	Current	26,217,236	397,575	2,066,071			28,680,882
0220	Capital	34,327,570	2837242	333085			37,497,897
0297	Other	7,430,798	1,549	260,733			7,693,080
0298	Other						0
0299	**Total Assets**	67,975,604	3,236,366	2,659,889	0	0	73,871,859
	Liabilities						
0410	Current	18,980,348	946,835	1,733,845			21,661,028
0420	Long-term	4,957,997	0	60,578			5,018,575
0497	Other	19,511,601	1,332,950				20,844,551
0498	Other						0
0499	**Total Liabilities**	43,449,946	2,279,785	1,794,423	0	0	47,524,154
9910	**Net Equity**	24,525,658	956,581	865,466	0	0	26,347,705
0610	Municipality's Share	24,525,658	956,581	865,466			26,347,705
	STATEMENT OF OPERATIONS						
0810	Revenues	10,846,023	1,120,510	2,025,737			13,992,270
0820	Expenses	10,749,422	912,364	1,813,637			13,475,423
9920	**Net Income (Loss)**	96,601	208,146	212,100	0	0	516,847
1010	Municipality's Share	96,601	208,146	212,100			516,847
1020	Dividends paid	0	200,000	0			200,000

2009-V01

FIR2009: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2009

0210 **District Social Services Administration Board** DSSAB Nipissing D

	Consolidated Statement of Financial Position	DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
		1	2	3
	Financial Assets	$	$	%
0410	Cash and cash equivalents	12,158,645	7,309,899	60.1%
0420	Accounts Receivable	3,021,393	1,814,623	60.1%
0496	Other: LT Investment	100	62	62.0%
0497	Other			
0498	Other			
0499	**Total Financial Assets**	15,180,138	9,124,584	60.1%
	Liabilities			
0610	Accounts Payable and accrued liabilities	5,257,450	3,093,900	58.8%
0620	Debt	739,345	339,469	45.9%
0630	Pensions and other employee benefits	256,213	117,640	45.9%
0640	Other accrued liabilities	2,455,230	1,530,760	62.3%
0696	Other: Deferred Contribution (LT)	3,522,349	2,196,075	62.3%
0697	Other: Deferred Contribution (Capital)	743,866	463,777	62.3%
0698	Other: Deferred Revenue HU	35,930	16,497	45.9%
0699	**Total Liabilities**	13,010,383	7,758,118	59.6%
9910	**Net Financial Assets (Net Debt)**	2,169,755	1,366,466	63.0%
	Non-Financial Assets			
0810	Tangible capital assets	2,729,241	1,494,664	54.8%
0820	Inventories of supplies	310,446	148,784	47.9%
0830	Prepaid expenses	195,357	111,233	56.9%
0896	Other			
0897	Other			
0898	Other			
0899	**Total Non-Financial Assets**	3,235,044	1,754,681	54.2%
9920	**Accumulated Surplus/(Deficit)**	5,404,799	3,121,147	57.7%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets	2,322,125	1,185,506	51.1%
1020	Reserves and Reserve funds	2,009,429	1,252,817	62.3%
1030	General Surplus/(Deficit)	1,073,245	682,824	63.6%
1097	Other			
1098	Other			
1099	**Accumulated Surplus/(Deficit)**	5,404,799	3,121,147	57.7%

2009-V01

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 77
DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
for the year ended December 31, 2009

1210 **District Social Services Administration Board** DSSAB Nipissing D

	Consolidated Statement of Operations	DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
	REVENUES	1	2	3
	Provincial	$	$	%
1410	Ontario Works	14,411,673	8,985,231	62.3%
1420	Ontario Disability Support Program (ODSP)			
1430	Ontario Drug Benefit Program (ODB)			
1440	Child Care	7,170,197	4,470,396	62.3%
1450	Land Ambulance	3,908,393	2,436,762	62.3%
1460	Social Housing	9,989,061	6,227,870	62.3%
1498	Other: Grants-HU	13,172,306	6,048,050	45.9%
1499	**Total Provincial Funding**	48,651,630	28,168,309	57.9%
	Federal			
1610	Social Housing	1,744,978	1,087,940	62.3%
1698	Other: HRDC-Homelessness	65,480	40,825	62.3%
1699	**Total Federal Funding**	1,810,458	1,128,765	62.3%
	Municipal Contributions			
1810	Municipal Billings	29,590,297	17,939,125	60.6%
1898	Other			
1899	**Total Municipal Contributions**	29,590,297	17,939,125	60.6%
	Other Revenues			
2097	Other: Repayments/Cost Recovery	1,572,896	900,993	57.3%
2098	Other: Interest, Lease, Deferred	511,354	318,813	62.3%
2099	**Total Other Revenues**	2,084,250	1,219,806	58.5%
9930	**Total Revenues**	82,136,635	48,456,005	59.0%
	EXPENSES			
	Social Services			
2210	Ontario Works	20,079,997	12,519,256	62.3%
2220	Ontario Disability Support Program (ODSP)	8,816,556	5,496,849	62.3%
2230	Ontario Drug Benefit Program (ODB)			
2240	Child Care	9,633,685	6,006,304	62.3%
2250	Social Housing	18,922,243	11,797,432	62.3%
2260	Other			
2299	**Total Social Services**	57,452,481	35,819,841	62.3%
	Health Services			
2410	Land Ambulance	7,482,604	4,665,172	62.3%
2420	Public Health	16,352,450	7,508,210	45.9%
2430	Other			
2440	DSSAB Administration	337,393	210,354	62.3%
2496	Other			
2497	Other			
2498	Other			
2499	**Total Health Services**	24,172,447	12,383,736	51.2%
9940	**Total Expenses**	81,624,928	48,203,577	59.1%
9950	**Annual Surplus / (Deficit)**	511,707	252,428	49.3%

Designated Delivery Agent and Public Health Unit

2610 Designated Delivery Agent

2620 Public Health Unit: North Bay Parry Sound District

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 79
COMMUNITY IMPROVEMENT PLANS
for the year ended December 31, 2009

	Community Improvement Plans (Section 28 of the Planning Act)	Total Value of all approved Grants, Loans & Tax Assistance 1 $	Number of Approved Grants/Loans/Tax Assistance Applications 2 #
	Grants		
2010	Environment Site Assessment/Remediation	0	0
2020	Development/Redevelopment of Land/Buildings	34,755	3
	Loans		
2210	Loans issued in current year (2009)	50,000	1
2220	Outstanding Loans as of 2009	102,323	9
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation	0	0
2420	Deferral	0	0
	Long Term Commitments for Grants, Loans or Tax Assistance beyond 2009		
2610	Year: 2010	100,630	
2620	Year: 2011	97,429	
2630	Year: 2012	93,511	
2640	Year: 2013	83,664	
2650	Year: 2014	63,771	
2660	Years beyond 2014	84,442	

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2009

		Full-Time Funded Positions	Part-Time Funded Positions	Seasonal Employees
	1. Municipal workforce profile	1	2	3
	Employees of the Municipality	#	#	#
0205	Administration	79.00	16.00	0.00
0210	Fire	90.00	0.00	0.00
0211	Uniform	87.00	0.00	0.00
0212	Civilian	3.00	0.00	0.00
0215	Police	134.00	26.00	0.00
0216	Uniform	95.00	0.00	0.00
0217	Civilian	39.00	26.00	0.00
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	60.00	30.00	0.00
0225	Public Works	168.00	23.00	27.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	56.00	17.00	170.00
0250	Libraries	19.00	13.00	7.00
0255	Planning	20.00	5.00	0.00
0290	Other	4.00	0.00	3.00
0298	**Subtotal**	630.00	130.00	207.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	87%	42%	0%
	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	0.00	0.00	0.00
0398	**Subtotal**	0.00	0.00	0.00
0399	**TOTAL**	630.00	130.00	207.00

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2009

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

	3. Municipal procurement this year	Number of Contracts 1 #	Value of Contracts 2 $
1010	Total construction contracts awarded	9	22,191,123
1020	Construction contracts awarded at $100,000 or greater	9	22,191,123

	4. Building permit information	Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	341	27,905,908
1220	Multi-Residential properties	37	8,270,375
1230	All other property classes	287	56,287,765
1299	Subtotal	665	92,464,048

	5. Insured value of physical assets	1 $
1410	Buildings	106,539,768
1420	Machinery and equipment	10,240,331
1430	Vehicles	**21,443,431**
1497	Other	**0**
1498	Other	0
1499	Subtotal	138,223,530

	6. Total Dollar Losses due to Structural Fires	1 $
1510	Losses due to structural fires, averaged over 3 yrs **(2007 - 2009)**	2,840,485

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2009

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	Sanitary Sewer Treatment	Wastewater treatment & disposal	0812	1,396,117	*OCWA CONTRACT*
1602	Water treatment	Water treatment	0831	1,369,631	*OCWA CONTRACT*
1603	Garbage Collection	Solid waste collection	0840	775,018	*MILLER WASTE CONTRACT*
1604	Recycling	Waste diversion	0860	89,333	*HAZ. WASTE DEPOT*
1605	Para Bus Operations	Transit - Disabled & special needs	0632	477,354	*PHARA CONTRACT*
1606	Landfill Operations	Solid waste disposal	0850	862,194	*BRUMAN CONTACT*
1607	Recycling	Waste diversion	0860	763,178	*MILLER WASTE CONTRACT*
1608					
1609					
1610					

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2009

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 $	6 $
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
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0841						
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0843						
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0849						

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2009

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

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 $	6 $
0851	DOWNTOWN IMPROVEMENT AREA	Business Improvement Area	1805	100%		
0852	NORTH BAY PUBLIC LIBRARY	Library Board	1604	100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

2009-V01

FIR2009: TORONTO C

Asmt Code: 1999
MAH Code: 01106

Schedule 80
OTHER TAX REVENUE
for the year ended December 31, 2009

This schedule is for the City of Toronto only.

	Municipal Land Transfer Tax (MLTT)	Number of Purchases 1 #	MLTT Revenue 2 $
0701	Single Family Residences MLTT Revenue		
0702	All Other Property MLTT Revenue		
0703	Gross MLTT Revenue		0
0704	First Time Purchase Rebates		
0705	Other Rebates		
0706	Other		
0707	Administration Fees		
0710	Net MLTT Revenue		0

	Personal Vehicle Tax (PVT)	PVT Rate 1 $	PVT Revenue 2 $	Number of Renewals 3 #
0731	Passenger Car	$60.00		
0732	Light Commercial Vehicle	$60.00		
0733	Motorcycle, Limited Speed Motorcycle or Motor Assisted Bicycles (Mopeds)	$30.00		
0734	Gross PVT Revenue / Total Renewals		0	0
0735	Rebates			
0736	Administration Fees			
0737	Other			
0740	Net PVT Revenue		0	

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 81
ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2009

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2011

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)	6,942,644
0220	Interest (SLC 74 3099 02)	2,428,168
0299	Subtotal	9,370,812
	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)	50,224
9910	Total Debt Charges	9,421,036

		1
	Amounts Recovered from Unconsolidated Entities	$
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
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	9,421,036

		1
		$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	139,549,212
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
	Grants from Government of Ontario, Canada and Other Municipalities	
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	24,669,281
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	8,206,061
2230	Revenue from other municipalities (SLC 10 1099 01)	473,496
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	484,376
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	174,511
2299	Subtotal	34,007,725
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	105,541,487
2620	25% of Net Revenues	26,385,372
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	16,964,336

For Illustration Purposes Only

Annual Interest Rate		Term		
7.00%	@	5	years =	69,557,126

2009-V01

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 83
NOTES
for the year ended December 31, 2009

		NOTES
0010	**Schedule 10:**	
0020	**Schedule 12:**	
0030	**Schedule 40:**	Expenses (materials) include: (1) capital costs that do not qualify as a 'tangible capital asset (TCA)' and/or are below the treshholds outlined in the TCA policy and (2) loss on sale/disposal of TCAs. Proceeds for sale/disposal of TCAs are reported on schedule 10, line number 1811.
0040	**Schedule 51:**	
0050	**Schedule 53:**	
0060	**Schedule 54:**	
0070	**Schedule 60:**	Opening Discretionary Reserve Balance includes DNSSAB - $2,442,253 & HU $83,394 that no longer is consolidated with City numbers. Opening balance adjusted accordingly.
0080	**Schedule 70:**	
0090	**Schedule 74:**	
0100	**Schedule 75:**	

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 90
PERFORMANCE MEASURES: MUNICIPAL INFORMATION
for the year ended December 31, 2009

	Households and Population	MPAC Data 1	Municipal Data 2
0010	Households (From SLC 02 0040 01)		23,841
0020	Population (From SLC 02 0041 01)		53,966
0025	Youth Population (From SLC 02 0042 01)		4,470

	Property Assessment	1 $
0034	Phased-In Taxable Assessment (SLC 22 9299 16)	3,452,448,326
0035	Phased-In Payments-In-Lieu Assessment (SLC 24 9299 16)	114,305,415
0033	Assessment on Exempt Properties (Enter data from returned roll)	347,277,670
9902	**TOTAL Property Assessment**	3,914,031,411

	Hectares	1 #
0040	Total hectares in the municipality	33,670

	Triggered MPMP Edit Rules	1 #
0050	MPMP Critical Errors	0
0051	MPMP Verify Errors	0

On Schedule 94, Municipalities must enter the Method used to Allocate Program Support to other functions on S40

FIR2009: North Bay C

Asmt Code: 4844
MAH Code: 85101

Schedule 91
PERFORMANCE MEASURES: EFFICIENCY
for the year ended December 31, 2009

		Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	TOTAL COST (Col. 30 + 2 + 16)
		1	3	4	5	6	12	13	20	21	23	30	2	16	40
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
9914	Total Municipal Costs	50,143,349	20,996,108	11,967,651	755,657	20,916,468	0	0	473,496		574,599	103,731,138	2,428,168	16,446,221	122,605,577

	SERVICE AREAS	Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	TOTAL COST (Col. 30 + 2 + 16)	Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	Units
		53	1	3	4	5	6	12	13	20	21	23	30	2	16	40	column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	55
	GENERAL GOVERNMENT	LIST	$	$	$	$	$	$	$	$	$	$	$	$	$	$						
0206	General Government: Operating costs/Total costs for governance and corporate management as a % of total municipal operating costs	LT	2,298,109	200,157	781,860	1,152	0	-149,732	246,839	0		574,599	2,803,786	70,098	444,442	3,318,326	Costs for Governance and Corporate Management / Total Municipal Costs	2,803,786 / 103,731,138	2.7%	3,318,326 / 122,605,577	2.7%	of Total Munic. Operating Costs were Spent on Governance and Corp. Mgmt.
	PROTECTION																					
1103	Fire Services: Operating costs/Total costs for fire services per $1,000 of assessment	LT	9,869,005	928,146	186,398	6,527	0	-18,300	902,712	0	94,678		11,779,778	23,711	471,460	12,274,949	Costs for Fire Services / Total Property Assessment / 1,000	11,779,778 / 3,914,031	$3.01	12,274,949 / 3,914,031	$3.14	per $1,000 of Property Assessment
1204	Police Services: Operating costs/Total costs for police services per person	LT	13,960,261	1,313,948	469,436	0	0	0	0	307,796			15,434,969	47,633	449,975	15,931,577	Costs for Police Services / Total Population	15,434,969 / 53,966	$286.01	15,931,577 / 53,966	$295.22	per Person
	ROADWAYS																					
2109	Paved Roads: Operating costs/Total costs for paved (hard top) roads per lane kilometre	LT	3,107,562	1,371,394	595,131	82,174	0	-119,500	817,494	0			5,854,255	573,549	5,841,888	12,369,692	Costs for Paved Roads / Total Paved Lane KM	5,854,255 / 982	$5,961.56	12,369,692 / 982	$12,596.43	per Paved Lane Kilometre
2110	Unpaved Roads: Operating costs/Total costs for unpaved (loose top) roads per lane kilometre	LT	107,712	21,283	20,628	2,848	0	0	20,215	0			172,686	0	97,775	270,461	Costs for Unpaved Roads / Total Unpaved Lane KM	172,686 / 34	$5,079.00	270,461 / 34	$7,954.74	per Unpaved Lane Kilometre
2130	Bridges and Culverts: Operating costs/Total costs for bridges and culverts per square metre of surface area	LT	140,399	264,569	173,958	0	0	0	78,723	0			657,641	0	395,884	1,053,525	Costs for Bridges and Culverts / Total Square Metres of Surface Area on Bridges and Culverts	657,641 / 5,607	$117.29	1,053,525 / 5,607	$187.89	per Square Metre of Surface Area on Bridges and Culverts
2205	Winter Control: Operating costs/Total costs for winter maintenance of roadways, excluding sidewalks and parking lots, per lane kilometre maintained in winter	LT	1,172,197	668,741	67,272	114,586	0	0	174,727	0			2,337,523	0	0	2,337,523	Costs for Winter Maintenance of roadways, excluding sidewalks and parking lots / Total Lane KM Maintained in Winter	2,337,523 / 1,016	$2,300.71	2,337,523 / 1,016	$2,300.71	per Lane Kilometre Maintained in Winter

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Schedule 91
PERFORMANCE MEASURES: EFFICIENCY
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		Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	TOTAL COST (Col. 30 + 2 + 16)	Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	Units
		53	1	3	4	5	6	12	13	20	21	23	30	2	16	40	column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	55
	TRANSIT	LIST	$	$	$	$	$	$	$	$	$	$	$	$	$	$						
2303	**Conventional Transit:** Operating costs/Total costs for conventional transit per regular service passenger trip	LT	3,427,256	1,992,794	254,694	16,687	0	25,000	514,409	0			6,230,840	96,024	751,233	7,072,097	Costs for Conventional Transit / Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	6,230,840 / 2,097,318	$2.97	7,072,097 / 2,097,318	$3.37	per Regular Service Passenger Trip
	ENVIRONMENTAL SERVICES																					
	WASTEWATER																					
3111	**Wastewater collection/conveyance:** Operating costs/Total costs for the collection/conveyance of wastewater per kilometre of wastewater main	LT	1,215,347	2,169,799	166,565	8,758	0	238,900	242,830	0			4,042,190	1,239	782,310	4,825,739	Costs for Wastewater Collection/Conveyance / Total KM of Wastewater Mains	4,042,190 / 266	$15,196.20	4,825,739 / 266	$18,141.88	per Kilometre of Wastewater Main
3112	**Wastewater Treatment and Disposal:** Operating costs/Total costs for the treatment and disposal of wastewater per megalitre	LT	0	140,994	1,396,117	0	0	0	137,566	0			1,674,677	0	166,561	1,841,238	Costs for Wastewater Treatment and Disposal / Total Megalitres of Wastewater Treated	1,674,677 / 14,609.640	$114.63	1,841,238 / 14,610	$126.03	per Megalitre
3113	**Wastewater collection/conveyance, Treatment and Disposal (Integrated System):** Operating costs/Total costs for the collection/conveyance, treatment, and disposal of wastewater per megalitre *	LT	1,215,347	2,310,793	1,562,682	8,758	0	238,900	380,396	0			5,716,857	1,239	949,871	5,666,977	Costs for Wastewater Collection/Conveyance, Treatment and Disposal / Total Megalitres of Wastewater Treated	5,716,857 / 14,609.640	$391.31	5,666,977 / 14,610	$456.34	per Megalitre

* Calculations on Line 3113 occur only IF Line 3111 and Line 3112 are completed

* 1 megalitre = 1,000,000 litres

	STORM WATER																					
3209	**Urban Storm Water Management (Separate Storm Water System):** Operating costs/Total costs for urban storm water management (collection, treatment, disposal) per km of drainage system	LT	469,182	176,205	152,867	3,410	0	0	134,084	0			935,748	8,120	858,445	1,802,313	Costs for Urban Storm Water Management / Total KM of Urban Drainage System plus (0.005 KM times No. of Catch Basins)	935,748 / 239	$3,915.26	1,802,313 / 239	$7,541.06	per KM of Urban Drainage System
3210	**Rural Storm Water Management (Separate Storm Water System):** Operating costs/Total costs for rural storm water management (collection, treatment, disposal) per km of drainage system	LT	0	0	0	0	0	0	0	0			0	0	0	0	Costs for Rural Storm Water Management / Total KM of Rural Drainage System plus (0.005 KM times No. of Catch Basins)	0 / 0	NA	0 / 0	NA	per KM of Rural Drainage System

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Schedule 91
PERFORMANCE MEASURES: EFFICIENCY
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		53	1	3	4	5	6	12	13	20	21	22	30	2	16	40	column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	55
		LIST	$	$	$	$	$	$	$	$	$	$	$	$	$	$							LIST
	WATER																					
3311	**Treatment of Drinking Water:** Operating costs/Total costs for the treatment of drinking water per megalitre	LT	0	1,999,543	1,369,537	0	0	119,400	113,801	0			3,602,087	237,078	0	3,839,165	Costs for the Treatment of Drinking Water / Total Megalitres of Drinking Water Treated	3,602,087 / 12,341.188	$291.88	3,839,165 / 12,341	$311.09	per Megalitre
3312	**Distribution/Transmission of Drinking Water:** Operating costs/Total costs for the distribution/transmission of drinking water per kilometre of water distribution/transmission pipe	LT	2,607,482	868,360	641,752	20,291	0	0	406,225	0			4,544,110	97,374	771,120	5,412,604	Costs for the Distribution/Transmission of Drinking Water / Total KM of Water Distribution/Transmission Pipe	4,544,110 / 301	$15,096.71	5,412,604 / 301	$17,982.07	per Kilometre of Water Distribution/ Transmission Pipe
3313	**Treatment and Distribution/Transmission of Drinking Water (Integrated System):** Operating costs/Total costs for the treatment and distribution/transmission of drinking water per megalitre **	LT	2,607,482	2,867,909	2,011,389	20,291	0	119,400	519,726	0			8,146,197	334,452	771,120	9,251,769	Costs for the Treatment and Distribution/Transmission of Drinking Water / Total Megalitres of Drinking Water Treated	8,146,197 / 12,341.188	$660.08	9,251,769 / 12,341	$749.67	per Megalitre

** Calculations on Line 3313 occur only IF Line 3311 and Line 3312 are completed.

* 1 megalitre = 1,000,000 litres

		Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	TOTAL COST (Col. 30 + 2 + 16)	Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	Units
	SOLID WASTE																					
3404	**Garbage Collection:** Operating costs/Total costs for garbage collection per tonne (or per household)	LT	9,030	2,552	775,018	0	0	0	63,516				850,116	0	0	850,116	Costs for Garbage Collection / Total Tonnes Collected from All Property Classes	850,116 / 36,781.0	$23.11	850,116 / 36,781	$23.11	per Tonne
3504	**Garbage Disposal:** Operating costs/Total costs for garbage disposal per tonne (or per household)	LT	195,917	358,588	1,125,645	35,671	0	0	160,627		0		1,866,448	15,468	392,724	2,274,640	Costs for Garbage Disposal / Total Tonnes Disposed of from All Property Classes	1,866,448 / 48,227.0	$38.70	2,274,640 / 48,227	$47.17	per Tonne
3606	**Solid Waste Diversion:** Operating costs/Total costs for solid waste diversion per tonne (or per household)	LT	122,365	56,737	1,048,597	140,860	0	0	110,435		299,825		1,268,169	0	0	1,268,169	Costs for Solid Waste Diversion / Total Tonnes Diverted from All Property Classes	1,268,169 / 7,493.0	$169.25	1,268,169 / 7,493	$169.25	per Tonne
3607	**Solid Waste Management (Integrated System):** Average operating cost/total costs for solid waste management (collection, disposal and diversion) per tonne (or per household) ***	LT	327,312	416,877	2,949,260	176,531	0	0	324,578		299,825		3,984,733	15,468	392,724	4,392,925	Costs for Solid Waste Management / Total Tonnes Disposed of and Total Tonnes Diverted from All Property Classes	3,984,733 / 55,720.0	$71.51	4,392,925 / 55,720	$78.84	per Tonne

*** Calculations on Line 3607 occur only IF Line 3404, Line 3504 and Line 3606 are all completed

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		Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support +	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	TOTAL COST (Col. 30 + 2 + 16)	Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	Units
		53	1	3	4	5	6	12	13	20	21	23	30	2	16	40	column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	55
		LIST	$	$	$	$	$	$	$	$	$	$	$	$	$	$							LIST
	PARKS AND RECREATION																					
7103	Parks: Operating costs/Total costs for parks per person	LT	2,140,204	274,612	91,468	37,416	0	-25,000	261,689	0			2,780,589	65,337	266,617	3,132,793	Costs for Parks / Total Population	2,780,589 / 53,966	$51.52	3,132,793 / 53,966	$58.05	per Person
7203	Recreation Programs: Operating costs/Total costs for recreation programs per person	LT	527,615	291,946	67,378	31,237	0	0	74,180	2,000			990,356	0	0	990,356	Costs for Recreation Programs / Total Population	990,356 / 53,966	$18.35	990,356 / 53,966	$18.35	per Person
7306	Recreation Facilities: Operating costs/Total costs for recreation facilities per person	LT	1,369,061	1,824,134	312,761	19,797	0	0	245,843	0			3,771,596	103,705	493,794	4,369,095	Costs for Recreation Facilities / Total Population	3,771,596 / 53,966	$69.89	4,369,095 / 53,966	$80.96	per Person
7320	Subtotal: Recreation Programs and Recreation Facilities: Operating costs/Total costs for recreation programs and recreation facilities per person (Subtotal)	LT	1,896,676	2,116,080	380,139	51,034	0	0	320,023	2,000			4,761,952	103,705	493,794	5,359,451	Costs for Recreation Programs and Recreation Facilities / Total Population	4,761,952 / 53,966	$88.24	5,359,451 / 53,966	$99.31	per Person
7321	Subtotal: Parks, Recreation Programs and Recreation Facilities: Operating costs/Total costs for parks, recreation programs and recreation facilities per person (Subtotal)	LT	4,036,880	2,390,692	471,607	88,450	0	-25,000	581,712	2,000			7,542,541	169,042	760,611	8,492,244	Costs for Parks, Recreation Programs and Recreation Facilities / Total Population	7,542,541 / 53,966	$139.76	8,492,244 / 53,966	$157.36	per Person
	LIBRARY SERVICES																					
7405	Library Services: Operating costs/Total costs for library services per person	LT	1,555,780	214,760	56,774	0	0	0	0	0			1,827,314	6,048	202,432	2,035,794	Costs for Library Services / Total Population	1,827,314 / 53,966	$33.86	2,035,794 / 53,966	$37.72	per Person
7406	Library Services: Operating costs/Total costs for library services per use	LT	1,555,780	214,760	56,774	0	0	0	0	0			1,827,314	6,048	202,432	2,035,794	Costs for Library Services / Total Library Uses for Your Municipality	1,827,314 / 3,341,225	$0.55	2,035,794 / 3,341,225	$0.61	per Library Use

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2009

PROTECTION SERVICES

	FIRE SERVICES	Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
1151	**Residential Fire Related Civilian Injuries**: Number of residential fire related civilian injuries per 1,000 persons	Total number of residential fire related civilian injuries / Total population / 1,000	3 / 53.966	0.056	per 1,000 persons
1152	**Residential Fire Related Civilian Injuries -- 5 Year Average**: Number of residential fire related civilian injuries averaged over 5 years per 1,000 persons	(Total number of residential fire related civilian injuries for 2005 + 2006 + 2007 +2008 + 2009) / 5 / Total population / 1,000	7 / 53.966	0.120	per 1,000 persons
1155	**Residential Fire Related Civilian Fatalities**: Number of residential fire related civilian fatalities per 1,000 persons	Total number of residential fire related civilian fatalities / Total population / 1,000	1 / 53.966	0.019	per 1,000 persons
1156	**Residential Fire Related Civilian Fatalities -- 5 Year Average**: Number of residential fire related civilian fatalities averaged over 5 years per 1,000 persons	(Total number of residential fire related civilian fatalities for 2005 + 2006 + 2007 +2008 + 2009) / 5 / Total population / 1,000	1 / 53.966	0.022	per 1,000 persons
1160	**Number of Residential Structural Fires**: Number of residential structural fires per 1,000 households	Total number of residential structural fires / Total households / 1,000	54 / 23.841	2.265	per 1,000 households

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
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	POLICE	Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
1258	**Crime Rate:** Violent crime rate per 1,000 persons	Total number of actual incidents of violent crime / Total population / 1,000	550 / 53.966	10.192	violent crimes per 1,000 persons
1259	**Crime Rate:** Property crime rate per 1,000 persons	Total number of actual incidents of property crime / Total population / 1,000	2,370 / 53.966	43.917	property crimes per 1,000 persons
1262	**Crime Rate:** Crime Rate for Other Criminal Code offences, excluding traffic, per 1,000 persons	Total number of actual incidents of other Criminal Code offences, excluding traffic / Total population / 1,000	351 / 53.966	6.504	other Criminal Code crimes, excluding traffic, per 1,000 persons
1263	**Crime Rate:** Total crime rate per 1,000 persons (Criminal Code offences, excluding traffic)	Total number of actual incidents of violent crime, property crime, and other Criminal Code offences, excluding traffic / Total population / 1,000	3,271 / 53.966	60.612	total crimes per 1,000 persons (Criminal Code offences, excluding traffic)
1265	**Youth Crime:** Youth crime rate per 1,000 youths	Total number of youths cleared by charge or cleared otherwise / Youth population / 1,000	358 / 4.470	80.089	youth crimes per 1,000 youths

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
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TRANSPORTATION SERVICES

	ROADWAYS	Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
2152	**Adequacy of Roads**: Percentage of paved lane kilometres where the condition is rated as good to very good	Number of paved lane kilometres where the condition is rated as good to very good	207	21.1%	of paved lane kilometres were rated as good to very good
		Total number of paved lane kilometres	982		

	Data for Adequacy of Bridges and Culverts	DATA Number of structures where the condition of primary components is rated as good to very good, requiring only repair 5	DATA Total Number 6
2161	Bridges	10	15
2162	Culverts	55	62
2164	**Subtotal**	65	77

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
2165	**Adequacy of Bridges and Culverts**: Percentage of bridges and culverts where the condition is rated as good to very good	Number of bridges and culverts where the condition of primary components is rated as good to very good, requiring only maintenance	65	84.4%	of bridges and culverts were rated in good to very good condition
		Total number of bridges and culverts	77		
2251	**Effective Snow and Ice Control for Winter Roads**: Percentage of winter events where the response met or exceeded locally determined municipal service levels for road maintenance	Number of winter events where the response met or exceeded locally determined municipal service levels for road maintenance	21	100.0%	of winter events where response met or exceeded locally determined municipal service levels for road maintenance
		Total number of winter events	21		

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
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TRANSIT

2351	**Conventional Transit Ridership:** Number of conventional transit passenger trips per person in the service area in a year	Total number of regular service passenger trips on conventional transit in the service area	2,097,318	38.86	conventional transit trips per person in the service area in a year
		Population of service area	53,966		

ENVIRONMENTAL SERVICES

		Description	Data	Effectiveness Measure	Units
	WASTEWATER SYSTEM	Column 3 / Column 4	Column 5 / Column 6	7	8
3154	**Wastewater Main Backups:** Number of wastewater main backups per 100 kilometres of wastewater main in a year	Total number of backed up wastewater mains	28	10.5263	wastewater main backups per 100 kilometres of wastewater main in a year
		Total kilometres of wastewater mains / 100	2.66		
3155	**Wastewater Bypasses Treatment:** Percentage of wastewater estimated to have by-passed treatment	Estimated megalitres of untreated wastewater	33.200	0.227%	of wastewater is estimated to have bypassed treatment
		Total megalitres of treated wastewater PLUS Estimated megalitres of untreated wastewater	14,642.840		
		* 1 megalitre = 1,000,000 litres			
	WATER				
3355	**Boil Water Advisories:** Weighted number of days when a boil water advisory issued by the Medical Officer of Health, applicable to a municipal water supply, was in effect	Summation of: Number of boil water days times the number of connections affected	0	0.0000	weighted days a year when boil water advisories were in effect in the service area
		Total connections in the service area	15,383		
3356	**Water Main Breaks:** Number of water main breaks per 100 kilometres of water distribution pipe in a year	Number of water main breaks in a year	55	18.2724	water main breaks per 100 kilometres of water distribution/transmission pipe in a year
		Total kilometres of water distribution/transmission pipe / 100	3.01		
	SOLID WASTE MANAGEMENT				
3452	**Complaints - Garbage and Recycling Collection:** Number of complaints received in a year concerning the collection of garbage and recycled materials per 1,000 households	Number of complaints received in a year concerning the collection of garbage and recycled materials	157	6.585	complaints were received in a year concerning the collection of garbage and recycled materials per 1,000 households
		Total households / 1,000	23.841		

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
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Solid Waste Management Facility Compliance

		Effectiveness Measure
		7
3552	Total number of Solid Waste Management facilities owned by Municipality with a Ministry of Environment (MOE) Certificate of Approval	2

Number of days per year when a Ministry of Environment compliance order for remediation concerning an air or groundwater standard was in effect for a municipally owned Solid Waste Management facility (by facility):

	Complete for each municipally owned Solid Waste Management facility with an MOE Certificate of Approval which has a compliance order for remediation	Name of Solid Waste Facility (List Facility with highest number of days first)	Effectiveness Measure (Days)	Units
		3	7	8
3553	Site 1	Merrick Landfill	0	days a year an MOE compliance order for remediation was in effect
3554	Site 2	Marsh Drive Landfill	0	days a year an MOE compliance order for remediation was in effect
3555	Site 3			days a year an MOE compliance order for remediation was in effect
3556	Site 4			days a year an MOE compliance order for remediation was in effect
3557	Site 5			days a year an MOE compliance order for remediation was in effect
3558	Site 6			days a year an MOE compliance order for remediation was in effect
3559	Site 7			days a year an MOE compliance order for remediation was in effect
3560	Site 8			days a year an MOE compliance order for remediation was in effect

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
3655	**Diversion of Residential Solid Waste:** Percentage of residential solid waste diverted for recycling	Total tonnes of residential solid waste diverted		NA	of residential solid waste was diverted for recycling
		Total tonnes of residential solid waste disposed of and total tonnes diverted			
3656	**Diversion of Residential Solid Waste*:** Percentage of residential solid waste diverted for recycling (based on combined residential and ICI tonnage)	Total tonnes of solid waste diverted from all property classes	7,493.0	13.4%	of residential solid waste was diverted for recycling (based on combined residential and ICI tonnage)
		Total tonnes of solid waste disposed of and total tonnes diverted from all property classes	55,720.0		

** This measure should be completed only if tonnage for residential solid waste cannot be identified separately from ICI tonnage.*

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PARKS AND RECREATION

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
7152	**Trails:** Total kilometres of trails per 1,000 persons	Total kilometres of trails (owned by municipality and third parties) / Total population / 1,000	12 / 53.966	0.222	kilometres of trails per 1,000 persons
7155	**Open Space:** Hectares of open space per 1,000 persons (municipally owned)	Total hectares of open space (municipally owned) / Total population / 1,000	932 / 53.966	17.270	hectares of open space per 1,000 persons (municipally owned)

	Third Party Property (Subject to joint use agreement, reciprocal agreement, lease)	Hectares 7
7154	Total kilometres of trails (owned by third parties)	5
7156	Hectares of open space (owned by third parties)	5
7357	Square metres of indoor recreation facilities (owned by third parties)	94
7360	Square metres of outdoor recreation facility space with controlled access and electrical or mechanical functions (owned by third parties)	0

	Calculating Numerator in Line 7255, Column 5 **Participant Hours for Recreation Programs:**	Participant Hours 7
7250	Total hours for special events	272,500
7251	Total hours for registered programs	6,160
7252	Total hours for drop-in programs	0
7253	Total hours for permitted programs	534,240
7254	**Subtotal**	540,400

7255	**Participant Hours for Recreation Programs:** Total participant hours for recreation programs per 1,000 persons	Total participant hours for recreation programs (registered, drop-in and permitted programs) / Total population / 1,000	540,400 / 53.966	10,013.712	participant hours of recreation programs per 1,000 persons
7356	**Indoor Recreation Facilites:** Square metres of indoor recreation facilities per 1,000 persons (municipally owned)	Square metres of indoor recreation facilities (municipally owned) / Total population / 1,000	12,326 / 53.966	228.403	square metres of indoor recreation facilities (municipally owned)
7359	**Outdoor Recreation Facility Space:** Square metres of outdoor recreation facility space per 1,000 persons (municipally owned)	Square metres of outdoor recreation facility space with controlled access and electrical or mechanical functions (municipally owned) / Total population / 1,000	0 / 53.966	0.000	square metres of outdoor recreation facility space (municipally owned)

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2009

LIBRARY SERVICES

Calculating Numerator and Denominator in line 7460. Complete 2 of the following 6 lines.

		Data 7	Units 8
	Single-tier or lower-tier (Not a member of a union public library).		
7451	Total library uses for your municipality only	3,341,225	library uses
7452	Total population (Copy entry from SLC 91 7405 31)	53,966	persons
	Member of a union public library		
7453	Total library uses for a union public library		library uses
7454	Total population of union public library (excluding population of contracting municipality)		persons
	Upper-tier with a library board		
7455	Total library uses for upper-tier library		library uses
7456	Total population served by upper-tier library (excluding population of contracting municipalities)		persons

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
7460	**Library services**: Library uses per person	Total library uses / Total population	3,341,225 / 53,966	61.914	library uses per person

		Effectiveness Measure 7	Units 8
	Type of uses		
7463	Electronic library uses as a percentage of total library uses	87.0%	electronic library uses
7462	Non-electronic library uses as a percentage of total library uses	13.0%	non-electronic library uses

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2009

PLANNING AND DEVELOPMENT

LAND USE PLANNING

	Calculating Measure in line 8170:	Residential Units within Settlement Areas	Total Residential Units
		5	7
8171	Number of residential units in new detached houses (using building permit information)	69	78
8172	Number of residential units in new semi-detached houses (using building permit information)	3	3
8173	Number of residential units in new row houses (using building permit information)	0	0
8174	Number of residential units in new apartments/condo apartments (using building permit information)	1	1
8175	**Subtotal**	73	82

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
8170	**Location of New Residential Units:** Percentage of new residential units located within settlement areas	Number of new residential units located within settlement areas	73	89.0%	of new residential units which are located within settlement areas
		Total number of new residential units within the entire municipality	82		

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
8163	**Preservation of Agricultural Land in Reporting Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses during the reporting year	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2009	0	NA	of land designated for agricultural purposes in the Official Plan was not re-designated for other uses during the reporting year
		Hectares of land designated for agricultural purposes in the Official Plan as of January 1, 2009	0		
8164	**Preservation of Agricultural Land Relative to Base Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses relative to the base year of 2000	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2009	0	NA	of land designated for agricultural purposes in the Official Plan was not re-designated for other uses relative to the base year of 2000
		Hectares of land designated for agricultural purposes in the Official Plan as of January 1, 2000	0		

		Effectiveness Measure 7	Units 8
8165	**Number of hectares re-designated during reporting year:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses during the reporting year	0	hectares were re-designated from agricultural purposes to other uses during the reporting year
8166	**Number of hectares re-designated since January 1, 2000:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses since January 1, 2000	0	hectares were re-designated from agricultural purposes to other uses since January 1, 2000

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Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2009

		Hectares 7	Units 8
8167	**Size of Settlement Area:** Hectares of land in the settlement area as of December 31 of the reporting year	4,810	hectares of land in the settlement area as of December 31st of reporting year

		Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
8168	**Change in Size of Settlement Area:** Percentage change in the size of the settlement area relative to the base year of 2004	Hectares of land in the settlement area as of Dec. 31, 2009 less the number of hectares of land in the settlement area as of Jan. 1, 2004	0	0.0%	increase/(decrease) in the size of the settlement area relative to January 1, 2004
		Hectares of land in the settlement area as of January 1, 2004	4,810		

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

Municipalities may enter information to explain the unique circumstances of the municipality which affect MPMP results.

All Measures from Schedule 91 and 92 are available, however information is not required for every service area.

EFFICIENCY Measures Reported on Schedule 91

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

		Notes 2
9914	**Total Municipal Costs**	
	GENERAL GOVERNMENT	
0100	**General Comments:**	
0206	**General Government**: Operating costs/Total costs for governance and corporate management as a % of total municipal costs	
	FIRE	
1100	**General Comments:**	
1103	**Fire Services**: Operating costs/Total costs for fire services per $1,000 of assessment	
	POLICE	
1200	**General Comments:**	
1204	**Police Services**: Operating costs/Total costs for police services per person	
	ROADWAYS	
2100	**General Comments:**	
2109	**Paved Roads**: Operating costs/Total costs for paved (hard top) roads per lane kilometre	Material costs include capital expenses that do not qualify as an asset under the City's tangible capial asset policy and loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line number 1811.
2110	**Unpaved Roads**: Operating costs/Total costs for unpaved (loose top) roads per lane kilometre	
2130	**Bridges and Culverts**: Operating costs/Total costs for bridges and culverts per square metre of surface area	
2205	**Winter Control**: Operating costs/Total costs for winter maintenance of roadways, excluding sidewalks and parking lots, per lane kilometre maintained in winter	No vehicles have been specifically allocated to 'winter control'. All vehicles are a part of the fleet costs which were allocated to Roads.

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

TRANSIT

2300	**General Comments:**	
2303	**Conventional Transit**: Operating costs/Total costs for conventional transit per regular service passenger trip	

WASTEWATER

3100	**General Comments:**	
3111	**Wastewater Collection/Conveyance**: Operating costs/Total costs for the collection/conveyance of wastewater per kilometre of wastewater main	Material costs include capital expenses that do not qualify as an asset under the City's tangible capial asset policy and loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line number 1811.
3112	**Wastewater Treatment and Disposal**: Operating costs/Total costs for the treatment and disposal of wastewater per megalitre	
3113	**Wastewater Collection/Conveyance, Treatment and Disposal (Integrated System)**: Operating costs/Total costs for the collection/conveyance, treatment and disposal of wastewater per megalitre	

STORM WATER

3200	**General Comments:**	
3209	**Urban Storm Water Management (Separate Storm Water System)**: Operating costs/Total costs for urban storm water management (collection, treatment, disposal) per km of drainage system	
3210	**Rural Storm Water Management (Separate Storm Water System)**: Operating costs/Total costs for rural storm water management (collection, treatment, disposal) per km of drainage system	

WATER

3300	**General Comments:**	
3311	**Treatment of Drinking Water**: Operating costs/Total costs for the treatment of drinking water per megalitre	New Water Filtration Plant being built (2005-2010). Old plant fully amortized by 2009. New plant will be fully operational in 2010 and associated amortization will be posted. Operating costs include capital expenses that do not qualify as an asset under the City's tangible capital asset policy and loss on disposals. Proceed for disposals/sales of TCAs are reported on schedule 10, line number 1811.
3312	**Distribution/Transmission of Drinking Water**: Operating costs/Total costs for the distribution/transmission of drinking water per kilometre of water distribution/transmision pipe	Material costs include capital expenses that do not qualify as an asset under the City's tangible capial asset policy and loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line number 1811.
3313	**Treatment and Distribution/Transmission of Drinking Water (Integrated System)**: Operating costs/Total costs for the treatment and distribution/transmission of drinking water per megalitre	

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

SOLID WASTE

3400	**General Comments:**	
3404	**Garbage Collection**: Operating costs/Total costs for garbage collection per tonne (or per household)	Garbage Collection is contracted out. There are no amortization costs.
3504	**Garbage Disposal**: Operating costs/Total costs for garbage disposal per tonne (or per household)	
3606	**Solid Waste Diversion**: Operating costs/Total costs for solid waste diversion per tonne (or per household)	Waste Diversion is contracted out. Recycling facilities are being leased.
3607	**Solid Waste Management (Integrated System)**: Average operating costs/Total costs for solid waste management (collection, disposal and diversion) per tonne (or per household)	

PARKS AND RECREATION

7100	**General Comments:**	
7103	**Parks:** Operating costs/Total costs for parks per person	
7203	**Recreation Programs:** Operating costs/Total costs for recreation programs per person	There are no tangible capital assets (TCAs) assigned specifically to 'Recreation Programs'. Assets related to the administration of programs are charged to 'general government'.
7306	**Recreation Facilities:** Operating costs/Total costs for recreation facilities per person	Material costs include capital expenses that do not qualify as an asset under the City's tangible capial asset policy and loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line number 1811.
7320	**Subtotal: Recreation Programs and Recreation Facilities:** Operating costs/Total costs for recreation programs and recreation facilities per person (Subtotal)	
7321	**Subtotal: Parks, Recreation Programs and Recreation Facilities:** Operating costs/Total costs for parks, recreation programs and recreation facilities per person (Subtotal)	

LIBRARY SERVICES

7400	**General Comments:**	
7405	**Library Services per Person:** Operating costs/Total costs for library services per person	
7406	**Library Costs per Use:** Operating costs/Total costs for library services per use	

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

EFFECTIVENESS Measures Reported on Schedule 92

		Notes
	PROTECTION SERVICES	
	FIRE	2
1150	**General Comments:**	
1151	**Residential Fire Related Injuries**: Number of residential fire related injuries per 1,000 persons	
1152	**Residential Fire Related Injuries -- 5 Year Average**: Number of residential fire related injuries averaged over 5 years per 1,000 persons	
1155	**Residential Fire Related Fatalities**: Number of residential fire related fatalities per 1,000 persons	
1156	**Residential Fire Related Fatalities -- 5 Year Average**: Number of residential fire related fatalities averaged over 5 years per 1,000 persons	
1160	**Number of Residential Structural Fires**: Number of residential structural fires per 1,000 households	
	POLICE	
1250	**General Comments:**	
1258	**Crime Rate**: Violent crime rate per 1,000 persons	
1259	**Crime Rate**: Property crime rate per 1,000 persons	
1262	**Crime Rate**: Crime Rate for Other Criminal Code offences, excluding traffic, per 1,000 persons	
1263	**Crime Rate**: Total crime rate per 1,000 persons (Criminal Code offences, excluding traffic)	
1265	**Crime Rate**: Youth crime rate per 1,000 youths	
	TRANSPORTATION SERVICES	
	ROADWAYS	
2150	**General Comments:**	
2152	**Adequacy of Roads**: Percentage of paved lane kilometres where the condition is rated as good to very good	
2165	**Adequacy of Bridges and Culverts**: Percentage of bridges and culverts where the condition is rated as good to very good	
2251	**Effective Snow and Ice Control for Winter Roads**: Percentage of winter events where the response met or exceeded locally determined municipal service levels for road maintenance	

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

TRANSIT

2350 **General Comments:**

2351 **Conventional Transit Ridership:** Number of conventional transit passenger trips per person in the service area in a year

ENVIRONMENTAL SERVICES

WASTEWATER

3150 **General Comments:**

3154 **Wastewater Main Backups:** Number of wastewater main backups per 100 kilometres of wastewater main in a year

3155 **Wastewater Bypasses Treatment:** Percentage of wastewater estimated to have bypassed treatment

WATER

3350 **General Comments:**

3355 **Boil Water Advisories:** Weighted number of days when a boil water advisory issued by the Medical Officer of Health, applicable to a municipal water supply, was in effect

3356 **Water Main Breaks:** Number of water main breaks per 100 kilometres of water distribution pipe in a year

SOLID WASTE MANAGEMENT

3450 **General Comments:**

3452 **Complaints - Garbage and Recycling Collection:** Number of complaints received in a year concerning the collection of garbage and recycled materials per 1,000 households

3552 **Solid Waste Management Facility Compliance:** Total number of Solid Waste Management facilities owned by Municipality with a Ministry of Environment (MOE) Certificate of Approval

3553 **Solid Waste Management Facility Compliance:** (Solid Waste Facilities on Lines 3553 to 3560)
Number of days per year when a Ministry of Environment compliance order for remediation concerning an air or groundwater standard was in effect for a municipally owned solid waste management facility (by facility)

3655 **Diversion of Residential Solid Waste:** Percentage of residential solid waste diverted for recycling

3656 **Diversion of Residential Solid Waste*:** Percentage of residential solid waste diverted for recycling (based on combined residential and ICI tonnage)

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

PARKS AND RECREATION

7150	**General Comments:**	
7152	**Trails:** Total kilometres of trails per 1,000 persons. (Defined as trails owned by municipality and third parties)	
7155	**Open Space:** Total hectares of open space per 1,000 persons (municipally owned)	
7255	**Participant Hours for Recreation Programs:** Total participant hours for recreation programs per 1,000 persons	
7356	**Indoor Recreation Facilities:** Square metres of indoor recreation facilities per 1,000 persons (municipally owned)	
7359	**Outdoor Recreation Facility Space:** Square metres of outdoor recreation facility space per 1,000 persons (municipally owned). (Defined as outdoor facility space with controlled access and electrical or mechanical functions.)	

Third Party Property (Subject to joint use agreement, reciprocal agreement, lease)

7154	**Trails:** Total kilometres of trails (owned by third parties)	
7156	**Open Space:** Hectares of open space (owned by third parties)	
7357	**Indoor Recreation Facilities:** Square metres of indoor recreation facilities (owned by third parties)	
7360	**Outdoor Recreation Facility Space:** Square metres of outdoor recreation facility space with controlled access and electrical or mechanical functions (owned by third parties)	

LIBRARY SERVICES

7450	**General Comments:**	
7460	**Library Uses:** Library uses per person	
7463	**Electronic Uses:** Electronic library uses as a percentage of total library uses	
7462	**Non-electronic Uses:** Non-electronic library uses as a percentage of total library uses	

FIR2009: North Bay C

Asmt Code: 4844
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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)
for the year ended December 31, 2009

PLANNING AND DEVELOPMENT

LAND USE PLANNING

8150	**General Comments:**	
8170	**Location of New Residential Units:** Percentage of new residential units located within settlement areas	
8163	**Preservation of Agricultural Land in Reporting Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses during the reporting year	
8164	**Preservation of Agricultural Land Relative to Base Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses relative to the base year of 2000	
8165	**Number of Hectares Re-designated During Reporting Year:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses during the reporting year	
8166	**Number of Hectares Re-designated Since January 1, 2000:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses since January 1, 2000	
8167	**Size of Settlement Area:** Hectares of land in the settlement area as of December 31 of the reporting year	
8168	**Change in Size of Settlement Area:** Percentage change in the size of the settlement area relative to the base year of 2004	

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

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Schedule 94
PERFORMANCE MEASUREMENT: QUESTIONS
for the year ended December 31, 2009

		Response	Lane kilometres	Description
		1	2	3
		Y, N or NA	km	LIST
	General Government			
0201	Method used to allocate Program Support to other functions in Schedule 40			Modified Percentage of Total Expenditures
0202	If "Other Method" is selected in line 0201, please describe method of allocating Program Support			
	Fire			
1100	Type of Fire Fighting Force that exists in the Municipality?			Salaried Fire Fighters only
1104	Does Municipality have property with significant assessed value that has its own Fire Fighting Force?	N		
1105	If "Y" is selected in line 1104, please briefly describe the property			
	Police			
1201	Are police services provided by your own police department?	Y		
1202	Are police services provided by another municipality?	N		
1203	Are police services provided by the Ontario Provincial Police (OPP)?	N		
	Roadways			
2201	Is the no. of lane km maintained in winter in own mun. the same as the no. of lane km in the mun. road system?	Y		
2202	Number of lane kilometres in the municipal road system		1,016	
2203	Number of lane kilometres maintained in winter in own municipality		1,016	
2204	Number of lane kilometres maintained during the rest of the year in own municipality (exclude private roads)		1,016	
2205	Number of lane kilometres maintained in winter in own municipality and any other municipalities served		1,016	
2206	Does your municipality clear sidewalks and parking lots in winter?	Y		
2207	If "Y" is selected in line 2206, please describe briefly			Is a part of operations
2208	Are any storm water costs included on the lines for paved roads or unpaved roads in Schedule 40?	Y		
2209	If "Y" is selected in line 2208, please describe briefly			Is a part of operations
	Wastewater and Storm Water Systems			
3101	Does your municipality provide wastewater collection?	Y		
3102	Does your municipality provide storm water collection?	Y		
3103	Does your municipality provide wastewater treatment and disposal?	Y		
3104	Does your municipality provide storm water treatment and disposal?	N		
3105	Are wastewater and storm water systems integrated in all parts of the municipality?	N		
3106	Are wastewater and storm water systems integrated in some parts of the municipality?	N		

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Schedule 94
PERFORMANCE MEASUREMENT: QUESTIONS
for the year ended December 31, 2009

Water

3300	Type of water billing system that exists in the Municipality?		Combination of Flat Rate and Metred billing system
3301	Is any water treated to standards which are lower than drinking water standards, such as the provision of raw water to industry?	N	
3302	If "Y" is selected in line 3301, please describe briefly		

Complete this section only if your municipality reports library measures. (A lower-tier served by the upper-tier library does not report.)

Libraries

		Response 1 Y, N or NA	Library Uses 2 #	Description 3 LIST
7400	Type of library service arrangements			Lower-tier or single-tier with a library board
7401	If "Other" is selected in line 7400, please describe			

If the answer to line 7400 was "No library board. Purchases service." do not complete lines 7402 to 7404.

7402	Does your library board or union public library provide service on a contract basis to other municipalities without a board?	N		
7403	Total library uses for the library board		3,341,225	
7404	Total library uses for your municipality only		3,341,225	