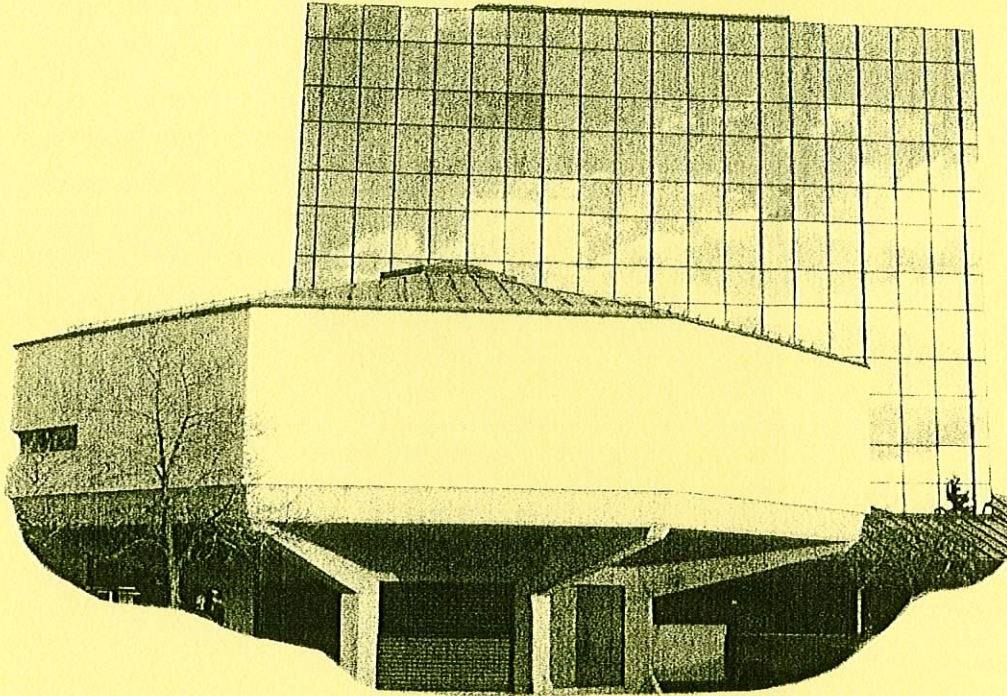




The Corporation of the  
City of North Bay  
200 McIntyre St. East  
P.O. Box 360  
North Bay, ON P1B 8H8  
Tel: (705) 474-0400



# FINANCIAL REPORT

**Year Ended December 31, 2010**

CITY OF NORTH BAY  
PROVINCE OF ONTARIO

CITY COUNCIL 2010

MAYOR

Al McDonald

MEMBERS OF COUNCIL

P. Chirico	S. Lawlor
T. Vrebosch-Merry	D. Mendicino
C. Mayne	J. Koziol
M. Anthony	M. Bain
G. Maroosis	D. Vaillancourt

OFFICERS

Chief Administrative Officer	D. Linkie, MCIP, RPP
Managing Director of Corporate Services	M. B. Burke, L.L.B.
Managing Director of Community Services	J.D. Knox
Managing Director/City Engineer	
Eng., Environmental Services & Works	A. Korell, P. ENG., RPP, MCIP
Chief Financial Officer	Margaret Karpenko, CMA
Director of Human Resources	L. Janisse

AUDITORS

BDO Dunwoody

BANKERS

Royal Bank of Canada



**CONSOLIDATED  
FINANCIAL  
STATEMENTS**

**Year Ended December 31, 2010**

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**CORPORATION OF THE CITY OF NORTH BAY**

**Consolidated Financial Statements**

**Year Ended December 31, 2010**

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www.bdo.ca

BDO Canada LLP  
142 Main Street W  
North Bay ON P1B 2T5 Canada

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## Independent Auditor's Report

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

We have audited the accompanying consolidated financial statements of the Corporation of the City of North Bay (the "City"), which comprise of the consolidated statement of financial position as at December 31, 2010, and the consolidated statement of operations, consolidated statement of changes in net financial assets and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Corporation of the City as at December 31, 2010 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  
June 6, 2011



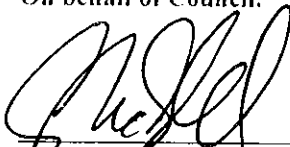
**CORPORATION OF THE CITY OF NORTH BAY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
As at December 31, 2010

	2010 \$	2009 \$
<b>FINANCIAL ASSETS:</b>		
Cash and cash equivalents	21,770,663	13,346,418
Investments (Note 2)	10,831,825	21,332,830
Taxes receivable	3,846,957	3,274,658
Accounts receivable (Note 3a)vii & 3b)v)	14,417,602	14,274,258
Other assets	625,122	350,140
Notes receivable from government business enterprises (Note 3a)v)	20,844,551	20,844,551
Investment in government business enterprises (Note 3c)	27,056,388	26,347,706
	<b>99,393,108</b>	<b>99,770,561</b>
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	15,075,292	20,243,296
Deferred revenue - general	1,097,877	881,424
Deferred revenue - obligatory reserve funds (Note 4)	3,748,460	2,261,175
Accrued interest on long-term liabilities (Note 8)	204,197	233,957
Post employment benefits payable (Note 5)	12,761,000	12,430,000
Solid waste landfill closure and post-closure care liability (Note 6)	2,022,099	1,880,049
Net long-term liabilities (Note 7)	56,190,331	55,337,941
	<b>91,099,256</b>	<b>93,267,842</b>
<b>NET FINANCIAL ASSETS</b>	<b>8,293,852</b>	<b>6,502,719</b>
<b>NON-FINANCIAL ASSETS:</b>		
Tangible capital assets (Note 19)	477,986,143	462,353,424
Inventories of supplies	1,753,481	1,669,043
Prepaid expenses	543,230	882,834
<b>ACCUMULATED SURPLUS (Note 9)</b>	<b>488,576,706</b>	<b>471,408,020</b>

Commitments (Note 11), Contingent Liabilities (Note 12) and Environmental Indemnities (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, 2010

	2010 Budget \$ (Note 16)	2010 \$	2009 \$
<b>REVENUES:</b>			
Property taxation	65,992,759	<b>66,256,273</b>	62,555,493
Taxation from other governments	5,189,044	<b>3,964,295</b>	4,182,073
User charges	25,633,311	<b>26,536,667</b>	26,312,052
Government transfers and grants	31,655,410	<b>33,671,445</b>	32,639,896
Licenses, permit fees and rents	2,834,533	<b>2,047,643</b>	2,624,006
Investment income	1,941,280	<b>1,524,262</b>	2,652,511
Provincial Offences Act (Note 15)	1,758,900	<b>1,686,632</b>	1,696,334
Other	1,642,192	<b>4,279,597</b>	6,370,000
Equity earnings of government business enterprises	-	<b>2,667,773</b>	516,847
	<u>136,647,429</u>	<u><b>142,634,587</b></u>	<u>139,549,212</u>
<b>EXPENSES:</b>			
General government	4,476,550	<b>5,180,467</b>	3,584,656
Protection services	31,189,620	<b>32,871,659</b>	31,797,574
Transportation services	18,235,466	<b>28,959,518</b>	31,129,581
Engineering & Environmental services	14,996,000	<b>26,662,832</b>	22,661,931
Community Services	17,556,832	<b>18,193,343</b>	20,805,176
Recreation and cultural services	9,822,555	<b>11,433,118</b>	11,480,555
Planning and development	2,191,794	<b>2,164,964</b>	2,194,199
	<u>98,468,817</u>	<u><b>125,465,901</b></u>	<u>123,653,672</u>
<b>ANNUAL SURPLUS</b>	<u>38,178,612</u>	<u><b>17,168,686</b></u>	<u>15,895,540</u>
Accumulated surplus, beginning of year	471,408,020	<b>471,408,020</b>	455,512,480
<b>ACCUMULATED SURPLUS, END OF YEAR (Note 9)</b>	<u>509,586,632</u>	<u><b>488,576,706</b></u>	<u>471,408,020</u>

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, 2010

	2010 Budget \$ (Note 16)	2010 \$	2009 \$
Annual surplus	38,178,612	17,168,686	15,895,540
Acquisition of tangible capital assets	(34,546,000)	(36,235,120)	(40,980,471)
Amortization of tangible capital assets	-	18,779,722	16,446,271
Disposal of tangible capital assets	-	1,822,679	1,361,163
	(34,546,000)	(15,632,719)	(23,173,037)
Increase in inventories of supplies	-	(84,438)	(135,702)
Decrease (increase) in prepaid expense	-	339,604	(726,971)
	-	255,166	(862,673)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	3,632,612	1,791,133	(8,140,170)
Net financial assets, beginning of year	6,502,719	6,502,719	14,642,889
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	10,135,331	8,293,852	6,502,719

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, 2010

	2010	2009
	\$	\$
<b>OPERATING TRANSACTIONS:</b>		
Annual surplus	17,168,686	15,895,540
Items not involving cash		
Amortization of tangible capital assets	18,779,722	16,446,271
Equity earnings of government business enterprises	(2,667,773)	(516,847)
Accrued interest on long-term liabilities	(29,760)	(37,348)
Decrease (increase) prepaid expenses	339,604	(726,971)
Increase in inventories of supplies	(84,438)	(135,702)
Changes in non-cash operating balances		
(Increase) decrease in taxes receivable	(1,312,299)	730,144
Increase in accounts receivable	(143,345)	(5,204,063)
(Increase) decrease in other assets	134,110	(30,774)
(Decrease) increase in accounts payable	(4,428,004)	365,335
Increase in deferred revenue	216,453	100,345
Increase in obligatory reserve fund	1,487,285	235,445
Increase in post employment benefits payable and other liabilities	331,000	120,076
Increase in solid waste landfill closure and post-closure care liability	142,050	214,323
	<u>29,933,291</u>	<u>27,455,774</u>
<b>CAPITAL TRANSACTIONS:</b>		
Disposal of tangible capital assets	1,822,679	1,361,163
Acquisition of tangible capital assets	(36,235,120)	(40,980,471)
	<u>(34,412,441)</u>	<u>(39,619,308)</u>
<b>INVESTING TRANSACTIONS:</b>		
Change in portfolio investments	10,501,005	(13,078,196)
Cash dividend received from government business enterprises	1,550,000	200,000
	<u>12,051,005</u>	<u>(12,878,196)</u>
<b>FINANCING TRANSACTIONS:</b>		
Proceeds from debt issues	8,000,000	8,200,000
Debt repayments (Note 7)	(7,147,610)	(6,942,644)
	<u>852,390</u>	<u>1,257,356</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<u>8,424,245</u>	<u>(23,784,374)</u>
Cash and cash equivalents, beginning of year	13,346,418	37,130,792
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>21,770,663</u>	<u>13,346,418</u>

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

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# CORPORATION OF THE CITY OF NORTH BAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2010

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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 3 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.



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**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

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**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 and 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
Work-In-Process	No Amortization Prior to Project Completion

**g) Non-pension Post Retirement Benefits and 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:

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**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

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**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 and 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.

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**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

---

**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 and 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. Investments**

	2010	2009
Investment in Ontario - grow bonds	\$ -	\$ 500,000
Investment in financial institutions - bonds	10,831,625	20,832,630
Other	200	200
<b>Total Investments, end of year</b>	<b>\$ 10,831,825</b>	<b>\$ 21,332,830</b>

The City's investment in financial institutions totalling \$10,831,825 are reported at cost and mature between 2011 to 2013, with yields ranging from 1.25% to 6.917%. The current short-term portion of the \$10,831,625, equals \$9,374,886.

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**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

---

**3. 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.

<b>Balance Sheet</b>	<b>2010</b>	<b>2009 (restated)</b>
Total Assets	\$ 73,418,685	\$ 73,493,174
Total Liabilities	\$ 47,391,678	\$ 48,512,707
Net Assets	26,027,007	24,980,467
<b>Total Liabilities and Net Assets</b>	<b>\$ 73,418,685</b>	<b>\$ 73,493,174</b>

<b>Statement of Operations</b>	<b>2010</b>	<b>2009</b>
Total Revenues	\$ 13,461,218	\$ 11,966,533
Total Expenses	10,957,359	11,661,786
<b>Net Income</b>	<b>\$ 2,503,859</b>	<b>\$ 304,747</b>

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

- i) The City purchased electricity and services from Distribution including electrical energy \$1,450,209 (2009 - \$1,667,063), street light energy \$520,542 (2009 - \$365,199), construction activity \$147,828 (2009 - \$971,186) and street light maintenance \$143,416 (2009 - \$180,791).
- ii) The City received municipal taxes from Distribution in the amount of \$60,827 (2009 - \$62,420)
- iii) Distribution purchased goods and services from the City totalling \$254,372 (2009 - \$250,381)
- iv) The City received CDM incentives from Distribution totalling \$59,942 (2009 - 84,733).
- v) 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 (2009 - \$20,844,551). 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.
- vi) The City received interest in the amount of \$975,580 (2009 - \$975,580) from promissory note (a) and \$66,648 (2009 - \$66,648) from promissory note (b).
- vii) At December 31, 2010 the City balances include accounts receivable of \$148,317 (2009 - \$116,992) and accounts payable and accrued liabilities of \$350,047 (2009 - \$1,177,578) due to/from Distribution.



**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

Year Ended December 31, 2010

**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.

<b>Balance Sheet</b>	<b>2010</b>	<b>2009</b> (restated)
Total Assets	\$ 1,789,639	\$ 2,659,890
Total Liabilities	\$ 760,258	\$ 1,854,187
Net Assets	1,029,381	805,703
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,789,639</b>	<b>\$ 2,659,890</b>

<b>Statement of Operations</b>	<b>2010</b>	<b>2009</b>
Total Revenue	\$ 2,153,514	\$ 2,025,737
Total Expenses	1,989,600	1,813,637
<b>Net Income</b>	<b>\$ 163,914</b>	<b>\$ 212,100</b>

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

- i) The City paid the Airport \$178,150 (2009 - \$158,425) for maintenance services performed on equipment owned by the City.
- ii) The Airport paid the City \$13,800 (2009 - \$13,800) for City services including information technology support and server access.
- iii) The City and its related entities provided \$177,664 (2009 - \$309,659) to the Airport for the acquisition of plant and equipment.
- iv) The City and its related entities provided \$37,500 (2009 - \$37,500) to the Airport for operating costs.
- v) At December 31, 2010 the City balances include accounts receivable of \$35,500 and accounts payable of \$19,149 due from/to the Airport.

<b>c) Investment in Government Business Enterprises:</b>	<b>2010</b>	<b>2009</b>
Investment in government business enterprises, beginning of year	\$ 26,347,706	\$ 27,363,809
Equity in earnings:		
North Bay Hydro Holding Limited	2,503,859	304,747
North Bay Jack Garland Airport Corporation	163,914	212,100
Cash dividend received - Hydro	(1,550,000)	(200,000)
Dividend in kind received - Hydro	(409,091)	(1,332,950)
<b>Investment in government business enterprises, end of year</b>	<b>\$ 27,056,388</b>	<b>\$ 26,347,706</b>

**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Year Ended December 31, 2010

<b>4. Deferred Revenue - Obligatory Funds</b>	<b>2010</b>	<b>2009</b>
Balance, beginning of the year	\$ 2,261,175	\$ 2,025,730
Federal gas tax contributions	3,321,815	3,429,391
Provincial gas tax contributions	1,013,403	1,164,852
Development contributions	845,454	430,103
Investment income	58,941	42,462
Utilization of funds	(3,752,328)	(4,831,363)
<b>Deferred Revenue - Obligatory Funds, end of year</b>	<b>\$ 3,748,460</b>	<b>\$ 2,261,175</b>
Analyzed as follows:		
	<b>2010</b>	<b>2009</b>
Development charges	\$ 1,622,613	\$ 1,332,409
Federal gas tax contributions	1,039,695	0
Subdivider contributions	23,356	20,572
Cash in lieu of parkland	558,134	529,211
Building Code Act	504,662	378,983
<b>Deferred Revenue - Obligatory Funds, end of year</b>	<b>\$ 3,748,460</b>	<b>\$ 2,261,175</b>

Included in cash and cash equivalents is restricted amounts of \$3,748,460 (2009 - \$2,261,175) with respect to the above obligatory reserve funds.

**CORPORATION OF THE CITY OF NORTH BAY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

Year Ended December 31, 2010

**5. Post Employee Benefits Payable**

	2010	2009
Sick leave benefits	\$ 6,264,000	\$ 6,170,000
Supplementary health benefits	6,497,000	6,260,000
<b>Total employee benefits payable</b>	<b>\$ 12,761,000</b>	<b>\$ 12,430,000</b>

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 City union employees, Fire Association employees, Police Association employees and 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:**

	2010	2009
Accrued benefit, beginning of year	\$ 6,170,000	\$ 6,248,000
Amortization of unamortized actuarial gains/losses & other	22,000	22,000
Service cost for the year	337,000	328,000
Interest expense for the year	283,000	283,000
Benefits paid during the year	(548,000)	(711,000)
<b>Accrued Benefit Liability and Projected Obligation, end of year</b>	<b>\$ 6,264,000</b>	<b>\$ 6,170,000</b>

**Supplementary Health Benefits:**

	2010	2009
Accrued benefit, beginning of year	\$ 6,260,000	\$ 6,067,000
Amortization of unamortized actuarial gains/losses & other	26,000	6,000
Service cost for the year	381,000	341,000
Interest expense for the year	304,000	283,000
Benefits paid during the year	(474,000)	(437,000)
<b>Accrued Benefit Liability and Projected Obligation, end of year</b>	<b>\$ 6,497,000</b>	<b>\$ 6,260,000</b>

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% per annum for Accrued Benefit Obligation ('ABO') (2009 - 4.5%) and 4.5% per annum for the 2010 expense (2009 - 4.5%).
- ii) Future general salary and wage levels were assumed to increase 3% per annum.
- iii) Medical Costs:
  - Hospital costs were assumed at 4.5% per annum (2009 - 8%)
  - Prescription drugs were assumed at 9% per annum in 2011, grading down to 4.5% per annum in and after 2030.
  - 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.

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**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

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**6. Solid Waste Landfill Closure and 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. Taking this into consideration, it is assumed that this will result in minimal closure costs at the actual closure date with expenses being absorbed in the annual operating budget.

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.

There are currently no reserves set aside for either closure or post-closure activities.

The Merrick site has remaining capacity of 1,467,000 cubic metres of waste and is estimated to have a remaining landfill life of approximately 21.1 years. The City recognizes a future liability for closure and post-closure care costs. Based on historical post closure costs for Marsh and an estimated annual inflation rate of 2%, an amount is estimated at December 31, 2010 for the current year post-closure liability of both sites in the amount of \$2,022,099 (2009 - \$1,880,049) and has been accrued in the consolidated financial statements. The total estimated future expenditures for post-closure are \$5,436,317 (2009 - \$5,345,936) leaving an amount to be recognized of \$3,414,218 (2009 - \$3,465,887).



**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Year Ended December 31, 2010

**7. 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:

	2010	2009
Total long-term liabilities, bearing interest at rates ranging from 0% to 6.65%, incurred by the municipality	\$ 46,084,436	\$ 44,860,681
Hospital commitment (i)	10,105,895	10,477,260
<b>Total Net Long-Term Liabilities (ii)</b>	<b>\$ 56,190,331</b>	<b>\$ 55,337,941</b>

(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 16 payments of \$1,000,000 is \$10,105,895.

(ii) Total 2010 principal payments for long-term liabilities including leases, totalled \$7,147,610 (2009 - \$6,942,644).

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

	2010	2009
2011	\$ 7,285,632	\$ 7,146,463
2012	6,499,565	6,590,779
2013	5,968,601	5,783,565
2014	5,686,139	5,230,601
2015	5,263,519	4,925,139
2016 thereafter	25,486,875	25,661,394
<b>Total Net Long-Term Liabilities</b>	<b>\$ 56,190,331</b>	<b>\$ 55,337,941</b>

The repayments are summarized as follows:	2010	2009
From municipal revenues	\$ 44,240,331	\$ 42,537,941
From user fees	11,950,000	12,800,000
<b>Total Net Long-Term Liabilities</b>	<b>\$ 56,190,331</b>	<b>\$ 55,337,941</b>

The repayments to be funded by municipal revenues include \$10,105,895 for the discounted hospital commitment noted in part 7a). The user fees include a current \$8,450,000 debenture for the water filtration plant that will be recovered from a water filtration plant surcharge over the next 17 years. The water filtration surcharge will equal up to a maximum of principal debenture plus interest.

- c) The long-term liabilities reported in 7a), 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.

**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Year Ended December 31, 2010

**8. 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:

	2010	2009
General government	\$ 40,977	\$ 70,098
Protection services	45,432	70,744
Transportation services	835,138	795,459
Engineering & Environmental services	428,000	359,279
Community Services	628,636	649,656
Recreation and cultural services	201,642	204,666
Planning and development	206,491	278,266
<b>Total Interest Payments</b>	<b>\$ 2,386,316</b>	<b>\$ 2,428,168</b>

Interest includes accruals on long-term liabilities outstanding in the amount of \$204,197 (2009 - \$233,957).

**9. Accumulated Surplus**

	2010	2009
Investment in tangible capital assets	\$ 477,986,143	\$ 462,353,424
General Surplus	13,198,441	12,698,679
Reserve funds	20,583,296	18,927,708
Equity in government business enterprises	47,900,939	47,192,257
Amounts to be recovered:		
Post employment benefits and other liabilities	(12,879,683)	(12,546,058)
Landfill closure and post-closure liabilities	(2,022,099)	(1,880,049)
Hospital commitment	(10,105,895)	(10,477,260)
Debt for tangible capital assets	(46,084,436)	(44,860,681)
<b>Accumulated Surplus, end of year</b>	<b>\$ 488,576,706</b>	<b>\$ 471,408,020</b>

**10. 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 409,746 active and retired members and approximately 931 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, 2010, the estimated accrued pension obligation for all members of the Plan was \$60,035 million (2009 - \$54,253 million). The Plan had an actuarial value of net assets at that date of \$55,568 million (2009 - \$52,734 million) indicating an actuarial deficit of \$4,467 million (2009 - \$1,519 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 2010 were \$3,064,597 (2009 - \$3,200,467).

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**CORPORATION OF THE CITY OF NORTH BAY****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

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**11. Commitments**

- a) In June 2010, the City entered into a new 10 year agreement in principle (including two five year optional extensions by mutual consent) with Miller Waste to operate the waste collection and recycling collection/processing programs. The agreement includes residential, ICI curb side and multi-residential services. The agreement also contains a performance bond for 100% of the annual value of the work should Miller be unable to fulfill the requirements of the contract. The new agreement is expected to be signed by July 2011.

In 2010 costs totaled \$864,996 (2009 - \$775,018) for waste collection and \$754,754 (2009 - \$763,178) for recycling.

- 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 2010, lease costs totaled \$90,792 (2009 - \$89,333).

- c) In the fall of 2010, the City tendered the operation of the City's Landfill operation. The City entered into a 5 year contract that included a 1 year option to extend the contract with Bruman Construction & Leasing on January 24, 2011.

In 2010 the contract costs to operate the landfill totaled \$ 751,431 (2009 - \$ 862,183).

- d) In June 2010, the City entered into a 1 year contract extension with the Ontario Clean Water Agency for the operation and maintenance of the City's water and wastewater treatment facilities. The contract with OCWA is set to expire June 30, 2011.

In 2010, the contract costs totaled \$ 2,948,042 (2009 - \$2,765,748).

- 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 notifies the other of its intention not to renew the contract.

In 2010, contract costs totaled \$477,910 (2009 - \$477,354).

**12. 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, that is not covered by insurance, such loss would be charged to operations in the year of resolution.

### **13. 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 may also have environmental liability related to a former industrial parcel on Memorial Drive known as the Kenroc site.

Monitoring costs in 2010, were \$53,777 (2009 - \$46,510) 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.



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**CORPORATION OF THE CITY OF NORTH BAY**

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2010

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**14. 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. This liability is scheduled to be paid in two instalments in January 2011 and January 2012. There is no additional liability or refund acknowledged for 2010.

**15. 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 2010 fiscal year with comparative 2009 figures:

	2010	2009
<b>Revenues (net of refunds):</b>		
Year End Accrual	\$ 1,689,936	\$ 1,444,612
	(3,304)	251,722
	<u>\$ 1,686,632</u>	<u>\$ 1,696,334</u>
<b>Expenses:</b>		
Provincial charges	\$ 151,863	\$ 141,848
City operating expenses	822,712	850,081
	<u>\$ 974,575</u>	<u>\$ 991,929</u>
<b>Net Revenue</b>	<u>\$ 712,057</u>	<u>\$ 704,405</u>
Participating partners share	\$ 311,311	\$ 197,896
Year End Accrual	\$ -	\$ 251,722
<b>City of North Bay Share</b>	<u>\$ 400,746</u>	<u>\$ 254,787</u>

As per regulations, the City's consolidated statement of operations includes an accrual for POA receivables as at December 31, 2010 in the amount of \$248,418 (2009 - \$251,722). The calculation for collectible accounts receivables was estimated based on a five-year trend.

**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Year Ended December 31, 2010

**16. 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:

	2010	2009
Budget By-law for the year	\$ -	\$ -
Add: Debt principal repayments	7,122,664	6,942,644
Investment in tangible capital assets	34,546,000	40,726,000
Less: Net transfer to/(from) reserves	(3,490,052)	(701,920)
<b>Budget Surplus Per Statement of Operations</b>	<b>\$ 38,178,612</b>	<b>\$ 46,966,724</b>

**17. 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:

	2010	2009
Salaries, wages and benefits	\$ 53,173,619	\$ 50,143,349
Interest on long-term debt	2,386,315	2,428,168
Materials	19,775,585	20,996,108
Contracted services	12,154,236	11,967,651
Rents and financial expenses	729,021	755,657
External transfer payments	18,467,404	20,916,468
Amortization	18,779,721	16,446,271
<b>Total expenses by object</b>	<b>\$ 125,465,901</b>	<b>\$ 123,653,672</b>

**18. 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.

**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
 Year Ended December 31, 2010

**19. Tangible Capital Assets**

	Land & Land Improvements	Buildings	Vehicles	Machinery & Equipment	Computer Hardware & Software	Roads	Water & Sewer	Bridges & Structures	Work in Process	2010 Total
Cost, beginning 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
Additions during the year	2,009,693	15,354,713	4,621,077	32,180,091	374,085	8,455,942	5,938,003	5,084,220	(37,782,705)	36,235,119
Disposals during the year	(12,567)	(422,260)	(2,453,490)	(549,833)	(28,830)	(1,397,182)	(1,481,426)	-	-	(6,345,588)
<b>Cost, End of year</b>	<b>\$ 82,232,990</b>	<b>\$ 90,924,767</b>	<b>\$ 29,540,651</b>	<b>\$ 64,786,451</b>	<b>\$ 4,531,562</b>	<b>\$ 211,461,391</b>	<b>\$ 172,510,020</b>	<b>\$ 35,169,939</b>	<b>\$ 61,647,403</b>	<b>\$ 752,805,174</b>
Accumulated amortization, beginning 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
Amortization expense	2,658,221	1,876,422	2,080,609	3,029,320	291,953	6,031,812	2,347,712	463,673	-	18,779,722
Disposals during the year	-	(414,789)	(2,400,755)	(516,504)	(28,830)	(734,094)	(427,938)	-	-	(4,522,910)
<b>Accumulated amortization, end of year</b>	<b>\$ 35,453,234</b>	<b>\$ 24,735,470</b>	<b>\$ 16,284,647</b>	<b>\$ 27,947,293</b>	<b>\$ 3,965,094</b>	<b>\$ 96,352,651</b>	<b>\$ 60,285,446</b>	<b>\$ 9,795,196</b>	<b>\$ -</b>	<b>\$ 274,819,031</b>
<b>Net book value, Beginning of year</b>	<b>\$ 47,440,851</b>	<b>\$ 52,718,477</b>	<b>\$ 10,768,271</b>	<b>\$ 7,721,716</b>	<b>\$ 484,336</b>	<b>\$ 113,347,698</b>	<b>\$ 109,687,771</b>	<b>\$ 20,754,196</b>	<b>\$ 99,430,108</b>	<b>\$ 462,353,424</b>
<b>Net book value, End of year</b>	<b>\$ 46,779,756</b>	<b>\$ 66,189,297</b>	<b>\$ 13,256,004</b>	<b>\$ 36,839,158</b>	<b>\$ 566,468</b>	<b>\$ 115,108,740</b>	<b>\$ 112,224,574</b>	<b>\$ 25,374,743</b>	<b>\$ 61,647,403</b>	<b>\$ 477,986,143</b>

	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)
<b>Cost, End of year</b>	<b>\$ 80,235,864</b>	<b>\$ 75,992,314</b>	<b>\$ 27,373,064</b>	<b>\$ 33,156,193</b>	<b>\$ 4,186,307</b>	<b>\$ 204,402,631</b>	<b>\$ 168,053,443</b>	<b>\$ 30,085,719</b>	<b>\$ 99,430,108</b>	<b>\$ 722,915,643</b>
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)
<b>Accumulated amortization, end of year</b>	<b>\$ 32,795,013</b>	<b>\$ 23,273,837</b>	<b>\$ 16,604,793</b>	<b>\$ 25,434,477</b>	<b>\$ 3,701,971</b>	<b>\$ 91,054,933</b>	<b>\$ 58,365,672</b>	<b>\$ 9,331,523</b>	<b>\$ -</b>	<b>\$ 260,562,219</b>
<b>Net book value, Beginning of year</b>	<b>\$ 49,089,836</b>	<b>\$ 53,886,726</b>	<b>\$ 11,015,308</b>	<b>\$ 7,396,394</b>	<b>\$ 434,770</b>	<b>\$ 111,888,851</b>	<b>\$ 106,014,795</b>	<b>\$ 21,150,080</b>	<b>\$ 78,303,627</b>	<b>\$ 439,180,387</b>
<b>Net book value, End of year</b>	<b>\$ 47,440,851</b>	<b>\$ 52,718,477</b>	<b>\$ 10,768,271</b>	<b>\$ 7,721,716</b>	<b>\$ 484,336</b>	<b>\$ 113,347,698</b>	<b>\$ 109,687,771</b>	<b>\$ 20,754,196</b>	<b>\$ 99,430,108</b>	<b>\$ 462,353,424</b>

## **20. 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 provides 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 consists 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 works 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

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**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Year Ended December 31, 2010

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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.

**CORPORATION OF THE CITY OF NORTH BAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
 Year Ended December 31, 2010

**20. Segmented Information (continued)**

Revenues	General Gov't	Protection	Transportation	Engineering & Environmental	Community Services	Recreation & Cultural	Planning & Development	2010 Total
Taxation \$	-	-	-	-	-	-	-	66,256,273
Other Taxation	342,138	421,016	4,127,568	20,234,688	-	-	-	3,964,295
Fees & User Charges	28,662	1,481,344	10,538,914	5,087,686	11,311,300	1,267,222	144,035	26,536,667
Grants and Transfers	1,489,406	404,841	-	136,396	-	4,000	518,052	33,671,445
License, Permits & Rents	1,524,262	-	-	-	-	-	13,000	2,047,643
Investment Income	1,474,126	1,686,632	-	-	-	-	-	1,524,262
Provincial Offences	-	449,511	652,259	-	-	-	-	1,686,632
Other	-	-	-	1,013,292	-	-	-	1,686,632
Equity in GBE	4,858,594	4,443,344	15,338,741	26,472,062	11,311,300	6,642,943	679,262	4,279,597
\$	\$	\$	\$	\$	\$	\$	\$	\$
Expenses								
Salary & Benefits	2,604,008	27,330,133	9,318,913	6,452,494	-	6,336,633	1,131,438	53,173,619
Materials	500,062	2,590,460	6,468,229	7,109,782	-	2,697,855	409,197	19,775,585
Contracted Services	742,578	1,420,845	2,097,076	6,967,340	-	531,221	395,176	12,154,236
Rents & Financial	52,965	88,077	220,540	242,498	-	113,314	11,627	729,021
External Transfers	-	606,475	-	-	17,564,707	296,222	-	18,467,404
Interest	40,977	45,432	835,138	428,000	628,636	201,641	206,491	2,386,315
Amortization	1,239,877	790,237	10,019,622	5,462,718	-	1,256,232	11,035	18,779,721
\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Balance	(321,873)	(28,428,315)	(13,620,777)	(190,770)	(6,882,043)	(4,790,175)	(1,485,702)	17,168,686

Revenues	General Gov't	Protection	Transportation	Engineering & Environmental	Community Services	Recreation & Cultural	Planning & Development	2009 Total
Taxation \$	-	-	-	-	-	-	-	62,555,493
Other Taxation	790,800	523,768	4,259,070	19,163,700	-	1,433,506	-	4,182,073
Fees & User Charges	27,329	752,189	10,888,902	5,539,771	14,595,200	595,033	141,208	26,312,052
Grants and Transfers	1,556,693	307,796	-	130,700	-	595,817	241,472	32,639,896
License, Permits & Rents	2,651,626	-	-	-	-	793	33,000	2,624,006
Investment Income	1,773,519	1,696,334	-	-	-	-	92	2,652,511
Provincial Offences	-	357,457	986,432	2,496,658	-	722,982	-	1,696,334
Other	-	-	-	-	-	-	-	6,370,000
Equity in GBE	6,799,967	3,637,544	16,134,404	27,330,829	14,595,200	3,348,131	448,724	516,847
\$	\$	\$	\$	\$	\$	\$	\$	\$
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
\$	\$	\$	\$	\$	\$	\$	\$	\$
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



**FINANCIAL  
INFORMATION  
REPORT**

**Year Ended December 31, 2010**

# 2010 FINANCIAL INFORMATION RETURN

Submitting: FIR and MPMP  
Version: 2010-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:

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	
61	DEVELOPMENT CHARGES 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	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
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	

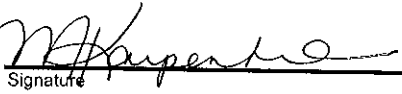
For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

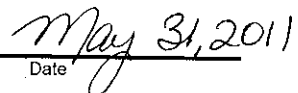
This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

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

0020 Name . . . . . Jennifer McDonald  
0022 Telephone . . . . . 705-474-0628 Ext 2227  
0024 Fax . . . . . 705-495-1024  
0028 Email (Required) . . . . . [jennifer.mcdonald@cityofnorthbay.ca](mailto:jennifer.mcdonald@cityofnorthbay.ca)  
0030 Website address of Municipality . . . . . [cityofnorthbay.ca](http://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](mailto:margaret.karpenko@cityofnorthbay.ca)  
0094 Date . . . . . 31-May-2011

Signature of Municipal Treasurer

  
Signature

  
Date

0070 Outstanding In-Year Critical Errors . . . . . 0

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . . INDIRECT

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

# FIR2010: North Bay C

Asmt Code: 4844

MAH Code: 85101

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

### Schedule 10

for the year ended December 31, 2010

#### STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	66,256,275
0499	Payments-in-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	3,984,293
9940	<b>Subtotal</b>	<b>70,220,568</b>
	<b>Ontario Unconditional Grants</b>	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	11,311,300
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	<b>11,311,300</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	2,596,800
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	8,493,923
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	274,818
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	10,436,368
0899	<b>Subtotal</b>	<b>21,801,909</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	558,237
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .	26,536,666
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	1,350,623
1430	Rents, concessions and franchises . . . . .	697,020
1498	Other . . . . .	
1499	<b>Subtotal</b>	<b>2,047,643</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	1,686,632
1610	Other fines . . . . .	406,862
1620	Penalties and interest on taxes . . . . .	678,506
1698	Other . . . . .	
1699	<b>Subtotal</b>	<b>2,772,000</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	1,524,262
1811	Gain/Loss on sale of land & capital assets . . . . .	798,036
1812	Deferred revenue earned (Development Charges) . . . . .	-144,997
1813	Deferred revenue earned (Recreational land (The Planning Act)) . . . . .	-28,923
1814	Other Deferred revenue earned Building Code Act, Stormwater Dev Charge, G. . . . .	-1,313,365
1830	Donations . . . . .	7,592
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
1840	Sale of publications, equipment, etc. . . . .	463,799
1850	Contributions from non-consolidated entities . . . . .	409,091
1855	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	708,682
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . .	
1891	Other . . . . .	946,348
1892	Other . . . . .	1,550,000
1893	Other . . . . .	632,016
1894	Other . . . . .	62,256
1895	Other . . . . .	1,771,469
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	<b>7,386,266</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1885	Personal Vehicle Tax, PVT (City of Toronto Act, 2006) . . . . .	
9910	<b>TOTAL Revenues</b>	<b>142,634,589</b>

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 10  
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2010

**Continuity of Accumulated Surplus/(Deficit)**

		1
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	\$ 142,834,589
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	128,030,240
2030	PLUS:	
2040	PLUS: <input type="text" value="Adj for change in opening balance"/>	
2045	PLUS: PSAB Adjustments . . . . .	564,340
2099	Annual Surplus/(Deficit) . . . . .	17,168,689
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	471,408,020
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2060 01) . . . . .	488,576,709

**Continuity of Government Business Enterprise Equity**

		1
6010	Government Business Enterprise Equity, beginning of year . . . . .	\$ 47,192,257
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	2,667,773
6060	PLUS: <input type="text" value="Dividends Received"/>	-1,959,091
6090	Government Business Enterprise Equity, end of year . . . . .	47,900,939

**Total of line 0899 includes:**

		1
4020	Provincial Gas Tax . . . . .	\$ 1,013,403

**Canada Gas Tax Funding**

		1
4025	General Government . . . . .	\$
	Transportation Services:	
4030	Roads - Paved . . . . .	1,171,568
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	169,000
	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 . . . . .	964,646
4099		2,305,214
	<b>Canada Gas Tax</b>	

**FIR2010: North Bay C**

Asmt Code: 4844  
MAB Code: 85101

**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2010

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>		14,566		342,138	14,096		
<b>Protection services</b>							
0410 Fire							
0420 Police	173,959	11,020		190,456			
0421 Court Security	690,603	200,921	404,841	204,305			
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0450 Emergency measures				26,255			
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	<b>864,562</b>	<b>211,941</b>	<b>404,841</b>	<b>421,016</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved							
0612 Roads - Unpaved	14,178			201,394	3,173,368	4,698,803	
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	586,763	3,301		3,016,464	751,000	1,129,000	
0640 Parking	2,500			101,017			
0650 Street lighting				808,693			
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>603,441</b>	<b>3,301</b>	<b>0</b>	<b>4,127,568</b>	<b>3,924,368</b>	<b>6,027,803</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal	10,480			8,675,508	88,825	101,059	
0821 Urban storm sewer system				33,019			
0822 Rural storm sewer system				15,339	56,072	48,844	
0831 Water treatment							
0832 Water distribution/transmission				8,975,912	2,009,993	2,009,803	
0840 Solid waste collection				407,313			
0850 Solid waste disposal							
0860 Waste diversion			136,396	2,115,352			
0898 Other Recycle	352,185			12,245	273,350		
<b>0899 Subtotal</b>	<b>362,665</b>	<b>0</b>	<b>136,396</b>	<b>20,234,688</b>	<b>2,428,240</b>	<b>2,160,386</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks							
1620 Recreation programs	26,925					120,960	
1631 Recreation facilities - Golf Course, Marina, Ski Hill	153,975	7,568	4,000	4,055			
1634 Recreation facilities - All Other	8,044			34,347			
1640 Libraries	7,813			1,214,389	2,127,219	2,127,219	
1645 Museums	101,764			14,431			
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>298,521</b>	<b>7,568</b>	<b>4,000</b>	<b>1,267,222</b>	<b>2,127,219</b>	<b>2,248,179</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning							
1820 Commercial and industrial	1,090						
1830 Residential development	466,521	37,442	13,000	144,034			
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>467,611</b>	<b>37,442</b>	<b>13,000</b>	<b>144,034</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>2,596,800</b>	<b>274,818</b>	<b>558,237</b>	<b>26,536,666</b>	<b>8,493,923</b>	<b>10,436,368</b>	<b>0</b>

# FIR2010: North Bay C

Asmt Code: 4844  
MAH Code: 85101

## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2010

### 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 - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2	3	4	5	6	7	8	9	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320 M Multi-Residential	100.0%	0	0	10.0%	0.0%	250	0	N	N	N
0330 C Commercial	97.2%	0	60,797	10.0%	0.0%	250	0	N	N	N
0340 I Industrial	100.0%	563	563	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 Instalments			FINAL Billing Instalments		
	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	20100228		1	20100630	
1220 M Multi-Residential	1	20100228		1	20100630	
1230 F Farmland	1	20100228		1	20100630	
1240 T Managed Forest	1	20100228		1	20100630	
1250 C Commercial	1	20100228		1	20100630	
1260 I Industrial	1	20100228		1	20100630	
1270 P Pipeline	1	20100228		1	20100630	
1298 Other						











**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 22**

**MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2010

**4. ADJUSTMENTS TO TAXATION**

7010 Adjustments for properties, shared as if Payment-in-Lieu (Hydro properties RTQ = H, J, K)

Municipal Taxes		Education Taxes		TOTAL
LT/ST	UT			
12	13	14	15	
\$	\$	\$	\$	\$
45,730		-45,730	0	0

**5. SUPPLEMENTARY TAXES**

9799 Total of all supplementary taxes (Supps, Orits, Section 359)

1,205,686	388,350	1,574,036
-----------	---------	-----------

**6. AMOUNT LEVIED BY TAX RATE**

TOTAL Levied by Tax Rate

66,730,141	0	16,477,354	83,207,495
------------	---	------------	------------

**7. AMOUNTS ADDED TO TAX BILL**

- 8005 Local improvements
- 8010 Sewer and water service charges
- 8015 Sewer and water connection charges
- 8020 Fire service charges
- 8025 Minimum tax (differential only)
- 8030 Municipal drainage charges
- 8035 Waste management collection charges
- 8040 Business improvement area
- 8097 Other
- 9830

9,508				9,508
0				0
0				0
0				0
0				0
104,800				104,800
114,308	0	0	0	114,308

**8. OTHER TAXATION AMOUNTS**

- 8045 Railway rights-of-way (RTC = W)
- 8050 Utility transmission and utility corridors (RTC = U)
- 8098 Other
- 9892 Capping

19,074			9,430	28,504
0				0
564				564
19,638	0	9,430		29,068

**9. TOTAL AMOUNT LEVIED**

TOTAL Levies

66,864,087	0	16,486,784	83,350,871
------------	---	------------	------------

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates			TOTAL	TOTAL			
								LT/ST	UT	EDUC			LT/ST	UT	EDUC
0	0	3	4	5	6	7	16	8	9	10	11	12	13	14	15
TOTAL															
North Bay C															
2001	RF	0	Residential	PIL: Full Occupied	1.000000	15,852,290	15,816,343	1.485800%	0.241000%	0.241000%	1.726800%	234,999	0	0	273,116
1010	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	5,359,500	4,661,881	1.485800%	0.000000%	0.000000%	1.465800%	69,266	0	0	69,266
1015	RP	0	Residential/Farm	PIL: Full Occupied, Tenable Tenant of Province	1.000000	1,279,800	1,130,300	1.485800%	0.241000%	0.241000%	1.726800%	16,794	0	2,724	19,518
1210	CF	0	Commercial	PIL: Full Occupied	2.447600	30,572,250	30,194,821	2.796500%	1.430000%	1.430000%	4.226500%	844,398	0	431,786	1,276,184
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.619500	42,935,610	40,444,817	2.796500%	0.000000%	0.000000%	2.796500%	1,131,039	0	0	1,131,039
1218	CP	0	Commercial	PIL: Full Occupied, Tenable Tenant of Province	2.447600	683,000	791,480	2.796500%	1.430000%	1.430000%	4.226500%	22,134	0	11,318	33,452
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.133600	53,000	52,500	1.957500%	0.000000%	0.000000%	1.957500%	1,028	0	0	1,028
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.133600	388,000	388,000	1.957500%	0.000000%	0.000000%	1.957500%	7,595	0	0	7,595
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)	1.619500	21,623,840	20,511,975	2.796500%	0.000000%	0.000000%	2.796500%	573,617	0	0	573,617
1310	GF	0	Parking Lot	PIL: Full Occupied	2.447600	2,739,500	2,456,500	2.796500%	1.430000%	1.430000%	4.226500%	68,696	0	35,128	103,824
1518	IP	0	Industrial	PIL: Full Occupied, Tenable Tenant of Province	2.032700	50,000	50,000	2.080100%	1.430000%	1.430000%	3.510100%	1,040	0	715	1,755
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	0.843200	77,000	77,000	1.456100%	0.000000%	0.000000%	1.456100%	1,121	0	0	1,121
1520	IG	0	Industrial	PIL: 'General' Only (No Educ.)	1.204600	580,700	378,550	2.080100%	0.000000%	0.000000%	2.080100%	7,874	0	0	7,874
Subtotal															
TOTAL															
PIL Phased-In Assessment: 116,954,167															
LT/ST PILS: 2,979,601															
UT PILS: 0															
Education PILS: 519,788															
TOTAL: 3,499,389															





**FIR2010: North Bay C**  
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**Schedule 24**  
**PAYMENTS-IN-LIEU OF TAXATION**  
 for the year ended December 31, 2010

Municipal PILS		Education PILS		TOTAL
LT / ST	UT			
12	13	14	15	
\$	\$	\$	\$	\$

**4. SUPPLEMENTARY PAYMENTS-IN-LIEU**

9799 Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .

**5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE**

9910

TOTAL PILS Levied by Tax Rate . . . . . 2,979,601 0 519,788 3,499,389

**6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU**

8005 Local improvements . . . . .				
8010 Sewer and water service charges . . . . .				
8015 Sewer and water connection charges . . . . .				
8020 Fire service charges . . . . .				
8030 Municipal drainage charges . . . . .				
8035 Waste management collection charges . . . . .				
8040 Business improvement area . . . . .				
8097 Other . . . . .				
9890				
<b>Subtotal</b>	0	0	0	0

**7. OTHER PAYMENTS-IN-LIEU AMOUNTS**

8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				
8046 Railway rights-of-way (RTC = W) - from Province . . . . .				
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				
8051 Utility transmission and utility corridors (RTC = U) - from Province . . . . .				
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .				
8060 Hydro-electric Power Dams - from Province . . . . .	549,150			549,150
8098 Other . . . . .				
9892				
<b>Subtotal</b>	549,150	0	0	549,150

**8. TOTAL PAYMENTS-IN-LIEU LEVIED**

9990 TOTAL PILS Levied . . . . . 3,528,751 0 519,788 4,048,539



**FIR2010: North Bay C**

Asmt. Code: 4844  
MAH Code: 85101

**Schedule 26**  
**TAXATION and PAYMENTS-IN-LIEU SUMMARY**  
for the year ended December 31, 2010

1. Municipal and School Board Taxation

9070 Legislated Percentages of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

Property Class Group	Taxable Asmt. (CVA)		Phase-in Taxable Asmt. (Wtd & Disc CVA)		TOTAL Taxes			Municipal Taxes			Education Taxes			TOTAL	
	16	2	16	17	3	4	5	6	LT / ST	UT	7	8	9	10	11
0010 Residential	3,276,041,435	3,276,041,435	2,883,620,518	\$	49,794,350	42,844,834	0	6,949,526	0	0	0	0	0	0	0
0050 Multi-residential	198,184,270	403,721,176	396,457,572	\$	6,846,039	5,377,050	0	489,031	0	0	0	0	0	0	0
0110 Farmland	324,300	53,185	55,593	\$	976	759	0	208	0	0	0	0	0	0	0
0140 Managed Forests	1,263,100	315,775	272,265	\$	4,701	4,045	0	656	0	0	0	0	0	0	0
9110 Subtotal	3,475,613,105	3,680,131,572	3,280,406,878	\$	55,646,136	49,225,715	0	7,419,421	0	0	0	0	0	0	0
0210 Commercial	417,420,597	997,627,606	913,887,484	\$	15,936,390	10,524,597	0	5,381,793	0	0	0	0	0	0	0
0215 Commercial New Construction	3,823,000	9,357,175	16,638,492	\$	290,766	192,988	0	98,778	0	0	0	0	0	0	0
0310 Parking Lot	80,000	195,908	526,234	\$	9,067	6,072	0	3,075	0	0	0	0	0	0	0
0320 Office Building	7,257,860	17,764,338	16,194,558	\$	279,647	165,031	0	94,616	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	\$	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	115,633,400	283,024,310	257,265,924	\$	4,412,451	2,939,286	0	1,503,065	0	0	0	0	0	0	0
0345 Shopping Centre New Construct	0	0	0	\$	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	544,214,857	1,308,163,237	1,204,712,697	\$	20,528,341	13,947,414	0	7,060,327	0	0	0	0	0	0	0
0510 Industrial	52,304,156	58,074,705	91,748,942	\$	1,644,783	974,707	0	670,076	0	0	0	0	0	0	0
0515 Industrial New Construction	6,050,000	12,215,087	26,757,505	\$	446,073	264,345	0	181,728	0	0	0	0	0	0	0
0610 Large Industrial	16,131,500	32,028,546	17,118,638	\$	298,201	175,715	0	121,486	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	\$	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	75,085,656	142,319,340	134,625,687	\$	2,380,057	1,415,767	0	973,290	0	0	0	0	0	0	0
0710 Pipelines	61,116,000	103,512,169	96,707,447	\$	1,689,525	988,629	0	681,056	0	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	\$	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	\$	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	\$	1,574,036	1,205,686	0	368,350	0	0	0	0	0	0	0
9180 Total Levied by Rate	4,156,229,620	5,234,132,318	4,716,452,703	\$	83,207,485	66,730,441	0	16,477,354	0	0	0	0	0	0	0
9190 Arms Added to Tax Bill	0	0	0	\$	114,308	114,308	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	\$	29,068	19,538	0	9,430	0	0	0	0	0	0	0
9199 TOTAL before Adj.	4,156,229,620	5,234,132,318	4,716,452,703	\$	83,350,871	66,864,087	0	16,486,784	0	0	0	0	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)		PIL Asmt. (Wtd & Disc CVA)		Total PILs Levied			Municipal PILs			Education PILs		
	16	2	16	17	3	4	5	6	LT / ST	UT	7	8	9
1010 Residential	22,491,990	22,491,590	21,608,574	\$	361,900	321,059	0	40,841	0	0	0	0	0
1050 Multi-residential	0	0	0	\$	0	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	\$	0	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	\$	0	0	0	0	0	0	0	0	0
9210 Subtotal	22,491,990	22,491,590	21,608,574	\$	361,900	321,059	0	40,841	0	0	0	0	0
1210 Commercial	74,632,060	146,364,637	141,691,897	\$	2,449,288	2,005,194	0	443,104	0	0	0	0	0
1215 Commercial New Construction	0	0	0	\$	0	0	0	0	0	0	0	0	0
1310 Parking Lot	2,738,500	6,705,200	6,012,509	\$	103,624	68,686	0	35,128	0	0	0	0	0
1320 Office Building	21,622,840	35,019,809	33,219,144	\$	573,517	373,517	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	\$	0	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	\$	0	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construct	0	0	0	\$	0	0	0	0	0	0	0	0	0
9220 Subtotal	99,995,400	198,109,846	190,923,670	\$	3,126,739	2,645,507	0	476,232	0	0	0	0	0
1510 Industrial	707,700	846,595	603,085	\$	10,750	10,035	0	715	0	0	0	0	0
1515 Industrial New Construction	0	0	0	\$	0	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	\$	0	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	\$	0	0	0	0	0	0	0	0	0
9230 Subtotal	707,700	846,595	603,085	\$	10,750	10,035	0	715	0	0	0	0	0
1718 Pipelines	0	0	0	\$	0	0	0	0	0	0	0	0	0
1610 Other Property Classes	0	0	0	\$	0	0	0	0	0	0	0	0	0
9270 Supplementary PILs	0	0	0	\$	0	0	0	0	0	0	0	0	0
9280 Total Levied by Rate	122,194,690	211,448,030	203,135,279	\$	3,499,399	2,975,601	0	519,788	0	0	0	0	0
9290 Arms Added to Tax Bill	0	0	0	\$	549,150	549,150	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	\$	4,048,533	3,527,751	0	519,788	0	0	0	0	0
9299 TOTAL before Adj.	122,194,690	211,448,030	203,135,279	\$	4,048,533	3,527,751	0	519,788	0	0	0	0	0

Part 3 contains Distribution of PILs by School Boards

**FIR2010: North Bay C**

Asmt Code: 4844

IMAH Code: 85101

**Schedule 26  
TAXATION and PAYMENTS-IN-LIEU SUMMARY**  
for the year ended December 31, 2010

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	2	6	7	8	9	10	11	12	13	14	15	English - Public	French - Public	English - Separate	French - Separate	Other		
5010 Canada	992,591		402,514	1,418,105	8,755	1,426,860	1,387,837		38,973												
5020 Canada Enterprises	1,845		944	2,789		2,789	2,789								22,892	1,287	7,482	7,312			
Ontario																					
Municipal Tax Assist. Act																					
5210 Prev. Exempt Properties				0		0			0		0										
5220 Other Mun. Tax Asst. Act	1,191,217		8,664	1,199,881	-4,232	1,195,649	1,182,645		13,004					8,248	115	2,641	1,989				
5230 Inst. Payments - Heads and Beds	549,150	0	0	549,150	0	549,150	549,150	0	0												
5232 Railway Rights-of-way	0	0	0	0	0	0	0	0	0												
5234 Utility Corridors/Transmission	0	0	0	0	0	0	0	0	0												
5236 Hydro-Electric Power Dams	0	0	0	0	0	0	0	0	0												
5240 Other (One Kids Place/Joint Lane)	34,488		0	34,488	-35,039	-551	-551														
Ontario Enterprises																					
5410 Ontario Housing Corp.				0		0			0		0										
5430 Liquor Control Board of Ont.	49,526		0	49,526		49,526	49,526														
5432 Railway Rights-of-way	0	0	0	0	0	0	0	0	0												
5434 Utility Corridors/Transmission	0	0	0	0	0	0	0	0	0												
5437 Ontario Lottery and Gaming Corp.				0		0	0		0		0										
5460 Other (ONR)	544,405		4,340	548,745		548,745	548,745		548,745		548,745										
5610 Municipal Enterprises	153,336		76,201	231,537		231,537	231,537		231,537		231,537										
5910 Other Muns and Enterprises	12,193		2,125	14,318		14,318	12,565		1,753		1,753										
5950 Amounts Added to PIL	0	0	0	0	0	0	0	0	0		0										
9599 TOTAL	3,528,751	0	519,788	4,048,539	-30,515	4,018,023	3,964,293	0	53,730	1,743	10,187	9,639	0	32,161	1,743	10,187	9,639	0			



Schedule 40  
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES  
for the year ended December 31, 2010

Table with columns: Description, 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. Rows include categories like General government, Protection services, Transportation services, Environmental services, Health services, and Social and family services.





# FIR2010: North Bay C

Asmt Code: 4844

MAH Code: 85101

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2010

**Additional information contained in Schedule 40**

<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	\$ 42,939,439
5020	Employee benefits . . . . .	10,234,180
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	53,173,619
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	0
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	53,173,619
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	563
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	587,417
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	591,385
5820	Grants to universities and colleges . . . . .	0
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	1,464,145
5850	District Social Services Administration Board (DSSAB) . . . . .	13,814,901
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	2,285,661
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other Provincial Offences Act	
5898	Other <input type="text"/>	311,311
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .	
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	
<b>Line 0611 of column 11 (Total costs for paved roads) includes:</b>		
6106	Urban storm water . . . . .	1,462,598
6107	Rural storm water . . . . .	
<b>Line 0612 of column 11 (Total costs for unpaved roads) includes:</b>		
6108	Rural storm water . . . . .	
<b>Line 0831 of column 11 (Total costs for water treatment) includes:</b>		
6611	Treatment costs for water not treated to drinking water standards . . . . .	
<b>Line 0832 of column 11 (Total costs for water distribution) includes:</b>		
6612	Distribution/transmission costs for water not treated to drinking water standards . . . . .	





**FIR2010: North Bay C**

Asmt Code: 4844  
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**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
for the year ended December 31, 2010

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

	COST						AMORTIZATION				2010 Closing Net Book Value
	2010 Opening Net Book Value	2010 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2010 Closing Cost Balance	2010 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2010 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing	0	0	0	0	0	0	0	0	0	0	0
1420 Non-Profit/Cooperative Housing	0	0	0	0	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0	0	0	0	0
1487 Other	0	0	0	0	0	0	0	0	0	0	0
1498 Other	0	0	0	0	0	0	0	0	0	0	0
1499 Other	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>											
1610 Parks	17,555,549	21,758,081	2,508,170	183,351	0	24,832,320	4,202,532	333,869	185,982	4,370,200	19,717,190
1620 Recreation programs	0	0	0	0	0	0	0	0	0	0	0
1631 Rec. Fac. - Golf Crs, Marine, Ski Hill	58,438	105,548	0	0	0	105,548	49,110	2,855	0	51,665	53,883
1634 Rec. Fac. - All Other	10,729,234	15,432,385	1,068,121	0	16,498,706	5,303,352	545,181	5,848,533	0	10,550,173	10,550,173
1640 Libraries	1,504,633	5,724,983	296,883	257,723	5,784,553	4,220,356	227,924	256,112	0	4,192,171	1,572,382
1645 Museums	2,978,115	3,284,475	0	0	3,284,475	715,360	144,822	0	0	869,282	2,414,193
1650 Cultural services	582,000	637,000	0	0	637,000	90,000	2,900	0	0	52,000	585,000
1698 Other	0	0	0	0	0	0	0	0	0	0	0
1699 Other	32,408,969	46,947,882	3,870,974	441,654	50,377,602	14,540,713	1,296,232	422,094	0	15,374,851	35,002,751
<b>Subtotal</b>	<b>17,555,549</b>	<b>21,758,081</b>	<b>2,508,170</b>	<b>183,351</b>	<b>24,832,320</b>	<b>4,202,532</b>	<b>333,869</b>	<b>185,982</b>	<b>0</b>	<b>4,370,200</b>	<b>19,717,190</b>
<b>Planning and development</b>											
1810 Planning and zoning	0	0	0	0	0	0	0	0	0	0	0
1820 Commercial and industrial	20,676	52,743	6,507	0	59,750	32,067	11,035	0	0	43,102	16,148
1830 Residential development	0	0	0	0	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	0	0	0	0	0	0	0	0
1850 Title drainage/shoreline assistance	0	0	0	0	0	0	0	0	0	0	0
1898 Other	0	0	0	0	0	0	0	0	0	0	0
1899 Other	20,676	52,743	6,507	0	59,750	32,067	11,035	0	0	43,102	16,148
<b>Subtotal</b>	<b>20,676</b>	<b>52,743</b>	<b>6,507</b>	<b>0</b>	<b>59,750</b>	<b>32,067</b>	<b>11,035</b>	<b>0</b>	<b>0</b>	<b>43,102</b>	<b>16,148</b>
1910 Other	883,387	16,518,210	2,951,648	779,400	17,690,438	7,714,827	1,006,199	764,827	0	7,985,195	9,744,263
9910 Total Tangible Capital Assets	362,823,318	623,485,535	74,017,824	6,256,032	891,157,771	286,582,219	18,779,720	4,522,909	0	274,819,000	416,338,741

**FIR2010: North Bay C**

Asmt Code: 4844  
 MAH Code: 35101

**Schedule 51  
 SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2010

**SEGMENTED BY ASSET CLASS**

		2010 Opening Net Book Value (NBV) 1 \$	2010 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	19,252,488	19,394,585
2010	Land Improvements . . . . .	10,564,427	11,654,504
2020	Buildings . . . . .	38,394,033	38,175,258
2030	Machinery & Equipment . . . . .	5,377,657	5,943,422
2040	Vehicles . . . . .	6,217,258	7,125,966
2097	Other <input type="text"/>	0	0
2098	Other <input type="text"/>	0	0
2099	<b>Total General Capital Assets</b>	<b>79,805,863</b>	<b>82,293,634</b>

		2010 Opening Net Book Value (NBV) 1 \$	2010 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	1,076,273	1,287,772
2210	Land Improvements . . . . .	18,921,313	16,816,546
2220	Buildings . . . . .	14,324,444	28,014,040
2230	Machinery & Equipment . . . . .	454,747	29,088,554
2240	Vehicles . . . . .	4,551,015	4,551,015
2250	Linear Assets . . . . .	243,789,663	254,287,181
2297	Other <input type="text"/>	0	0
2298	Other <input type="text"/>	0	0
2299	<b>Total Infrastructure Assets</b>	<b>283,117,455</b>	<b>334,045,108</b>

9920	<b>Total Tangible Capital Assets</b>	<b>362,923,318</b>	<b>416,338,741</b>
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2405	<b>Construction-in-progress</b>	<b>99,430,108</b>	<b>61,647,401</b>
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9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>462,353,426</b>	<b>477,986,142</b>
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**FIR2010 - North Bay C**  
 Asmt Code: 4844  
 MAH Code: B6101

**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSET - CONSTRUCTION-IN-PROGRESS**  
 for the year ended December 31, 2010

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2010 Opening Balance	Expenditures in 2010	Less Assets Capitalized	2010 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	388,494	1,368,053	617,885	1,138,662
	<b>Protection services</b>				
0410	Fire	0	157,010	151,393	5,617
0420	Police	0	294,614	294,614	0
0421	Court Security	0	0	0	0
0422	Prisoner Transportation	0	0	0	0
0430	Conservation authority	0	0	0	0
0440	Protective inspection and control	0	0	0	0
0450	Emergency measures	0	0	0	0
0460	Provincial Offences Act (POA)	0	0	0	0
0488	Other	0	0	0	0
0499	<b>Subtotal</b>	0	451,624	446,007	5,617
	<b>Transportation services</b>				
0611	Roads - Paved	27,203,747	11,796,079	14,640,603	24,359,223
0612	Roads - Unpaved	0	0	0	0
0613	Roads - Bridges and Culverts	707,953	33,651	0	741,604
0614	Roadways - Traffic Operations & Roadside	0	0	0	0
0621	Winter Control - Except sidewalks, Parking Lots	0	0	0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0	0	0
0631	Transit - Conventional	75,317	1,920,961	1,838,903	157,375
0632	Transit - Disabled & special needs	0	0	0	0
0640	Parking	24,930	222,879	191,871	55,938
0650	Street lighting	26,700	55,244	0	82,944
0650	Air transportation	0	0	0	0
0698	Other	0	0	0	0
0699	<b>Subtotal</b>	28,038,647	14,029,814	16,671,377	25,397,084
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	4,284,452	1,337,421	1,372,245	4,249,628
0812	Wastewater treatment & disposal	0	0	0	0
0821	Urban storm sewer system	4,737,768	1,169,409	2,028,917	3,878,260
0822	Rural storm sewer system	0	0	0	0
0831	Water treatment	42,499,224	2,310,253	44,809,477	0
0832	Water distribution/transmission	14,940,132	2,207,757	4,197,548	12,950,341
0840	Solid waste collection	0	0	0	0
0850	Solid waste disposal	538,052	1,215,616	0	1,753,668
0860	Waste diversion	754,676	577,890	0	1,332,566
0898	Other	0	0	0	0
0899	<b>Subtotal</b>	67,754,304	8,818,346	52,408,187	24,164,463
	<b>Health services</b>				
1010	Public health services	0	0	0	0
1020	Hospitals	0	0	0	0
1030	Ambulance services	0	0	0	0
1035	Ambulance dispatch	0	0	0	0
1040	Cemeteries	0	0	0	0
1098	Other	0	0	0	0
1099	<b>Subtotal</b>	0	0	0	0
	<b>Social and family services</b>				
1210	General assistance	0	0	0	0
1220	Assistance to aged persons	0	0	0	0
1230	Child care	0	0	0	0
1298	Other	0	0	0	0
1299	<b>Subtotal</b>	0	0	0	0
	<b>Social Housing</b>				
1410	Public Housing	0	0	0	0
1420	Non-Profit/Cooperative Housing	0	0	0	0
1430	Rent Supplement Programs	0	0	0	0
1497	Other	0	0	0	0
1498	Other	0	0	0	0
1499	<b>Subtotal</b>	0	0	0	0
	<b>Recreation and cultural services</b>				
1610	Parks	1,538,567	2,186,168	2,118,528	1,604,207
1620	Recreation programs	0	0	0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0
1634	Rec. Fac. - All Other	1,277,569	8,150,511	1,057,237	8,370,843
1640	Libraries	0	0	0	0
1645	Museums	0	0	0	0
1650	Cultural services	0	0	0	0
1698	Other	0	0	0	0
1699	<b>Subtotal</b>	2,814,136	10,336,679	3,175,765	9,975,050
	<b>Planning and development</b>				
1810	Planning and zoning	0	0	0	0
1820	Commercial and Industrial	0	0	0	0
1830	Residential development	0	0	0	0
1840	Agriculture and reforestation	0	0	0	0
1850	Title drainage/shoreline assistance	0	0	0	0
1898	Other	0	0	0	0
1899	<b>Subtotal</b>	0	0	0	0
1910	Other <b>Shared Buildings, Vehicles &amp; Equipment</b>	434,527	3,376,962	2,844,984	966,525
9910	<b>Total Construction-In-Progress</b>	99,430,108	38,381,478	76,164,185	61,647,401

**FIR2010: North Bay C**

**Schedule 53**

Asmt Code: 4844

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

MAH Code: 85101

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

for the year ended December 31, 2010

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	17,168,689
1020	Acquisition of tangible capital assets . . . . .	-36,235,120
1030	Amortization of tangible capital assets . . . . .	18,779,722
1040	(Gain)/Loss on sale to tangible capital assets . . . . .	1,733,123
1050	Proceeds on sale of tangible capital assets . . . . .	
1060	Write-downs of tangible capital assets . . . . .	89,558
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	<b>Subtotal</b>	-15,632,717
1210	Acquisition and consumption of supplies inventories . . . . .	-84,438
1220	Acquisition and consumption of prepaid expenses . . . . .	748,691
1230	Other <input type="text"/>	
1299	<b>Subtotal</b>	664,253
1410	(Increase)/decrease in net financial assets/net debt . . . . .	2,200,225
1420	Net financial assets (net debt), beginning of year . . . . .	6,502,719
9910	Net financial assets (net debt), end of year . . . . .	8,702,944

**TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
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 . . . . .	8,000,000
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 <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	8,000,000
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	
0406	Reserves and Reserve funds . . . . .	1,000,936
0410	Municipal User Fees & Service Charges . . . . .	723,546
0415	Development Charges . . . . .	400,000
0419	<b>Donations</b> . . . . .	
0420	Other <input type="text"/>	
0425	Capital Grants: Federal . . . . .	7,114,552
0430	Capital Grants: Provincial . . . . .	7,742,924
0435	Capital Grants: Other Municipalities . . . . .	547,648
0440	Canada Gas Tax . . . . .	2,300,568
0445	Provincial Gas Tax . . . . .	426,640
0495	Other <input type="text"/> Developers Contributions	398,700
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	<b>Subtotal</b>	20,655,514
0610	Donated Tangible Capital Assets . . . . .	
9920	<b>Total Financing</b>	28,655,514

**FIR2010: North Bay C****Schedule 54**

Asmt Code: 4844

**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

MAH Code: 85101

for the year ended December 31, 2010

\* 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**

		2010 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	17,168,689
2020	Non-cash items including amortization . . . . .	16,082,189
2030	Prepaid expenses . . . . .	748,695
2040	Change in deferred revenue . . . . .	216,453
2096	Other <input type="text" value="Chngs in Tax Rec, AR, AP, Accrual, Liab"/> . . . . .	-4,282,732
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
2099	<b>Cash provided by operating transactions</b>	<b>29,933,294</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	1,822,679
0620	Cash used to acquire tangible capital assets . . . . .	-36,235,120
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	<b>-34,412,441</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	10,501,005
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="Cash Dividend from GBE"/> . . . . .	1,550,000
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>12,051,005</b>
<b>Financing Transactions</b>		
1010	Proceeds from debt issues . . . . .	8,000,000
1020	Debt repayment . . . . .	-7,147,610
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	<b>852,390</b>
1210	Increase in cash and cash equivalents . . . . .	8,424,248
1220	Cash and cash equivalents, beginning of year . . . . .	13,346,418
9920	Cash and cash equivalents, end of year . . . . .	21,770,666

		2010 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01) . . . . .	29,933,294
1420	Less: Debt repayment (SLC 54 1020 01) . . . . .	-7,147,610
9930	Net cash available for other purposes . . . . .	22,785,684

**FIR2010: North Bay C**

**Schedule 60**

Asmt Code: 4844  
 MAH Code: 85101

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2010

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year . . . . .	2,261,175	18,769,708	158,000
0310 Allocation of Surplus . . . . .		4,891,098	50,000
Development Charges Act			
0610 Non-discounted services . . . . .	390,978		
0620 Discounted services . . . . .	207,513		
0630 Credits utilized (Development Charges Act) . . . . .			
0699 Subtotal Development Charges Act	598,491		
0810 Lot levies . . . . .			
0820 Subdivider contributions . . . . .	96,170		
0830 Recreational land (the Planning Act) . . . . .	11,814		
0841 Investment Income . . . . .	58,941	246,485	
0860 Gasoline Tax - Province . . . . .	1,013,403		
0861 Building Code Act, 1992 (Section 2.23) . . . . .	120,584		
0862 Gasoline Tax - Federal . . . . .	3,321,815		
0863 Canada Transit Funding (Bill C-48) . . . . .			
0864 Building Canada Fund (BCF) . . . . .			
0895 Other <input type="text" value="Parklands"/> . . . . .	18,396		
0896 Other <input type="text"/> . . . . .			
0897 Other <input type="text"/> . . . . .			
0898 Other <input type="text"/> . . . . .			
9940 TOTAL Revenues & Surplus	5,239,614	5,137,583	50,000
0910 Less: Utilization . . . . .	3,752,329	3,366,662	146,038
2099 Balance, end of year . . . . .	3,748,460	20,540,629	61,962

**FIR2010: North Bay C**

**Schedule 60**

Asmt Code: 4844

MAH Code: 85101

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2010

Totals in line 2009 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			
5020	Contingencies . . . . .		1,207,500	
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.		5,268,400	
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			
5060	Sick leave . . . . .			
5070	Insurance . . . . .		968,932	
5080	Workplace Safety and Insurance Board (WSIB) . . . . .		335,149	
5090	Post-employment benefits . . . . .		165,639	
5091	Tax rate stabilization . . . . .			
5630	Lot levies . . . . .		2,063,770	
5660	Parking revenues . . . . .			
5670	Debenture repayment . . . . .		64,225	
5680	Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .		2,231,438	61,962
5210	Protection services . . . . .		517,576	
	Transportation services:			
5215	Roadways . . . . .		189,780	
5216	Winter Control . . . . .		603,296	
5220	Transit . . . . .		43,384	
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .		30,356	
	Environmental services:			
5225	Wastewater system . . . . .			
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .		1,267,082	
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .		941,515	
5246	Waste diversion . . . . .			
5250	Health services . . . . .		101,558	
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
	Recreation and cultural services:			
5265	Parks . . . . .		330,424	
5266	Recreation programs . . . . .		111,373	
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - All Other . . . . .		521,879	
5275	Libraries . . . . .		69,980	
5276	Museums . . . . .			
5277	Cultural services . . . . .			
5280	Planning and development . . . . .		2,934,940	
5290	Other <input type="text" value="Various Capital Financing"/>		572,433	
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .	825,894		
5620	Development Charges Act - Discounted services . . . . .	438,346		
5640	Subdivider contributions . . . . .	23,356		
5650	Recreational land (the Planning Act) . . . . .	558,134		
5661	Building Code Act, 1992 (Section 2.23) . . . . .	504,662		
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .			
5692	Canada Transit Funding (Bill C-48) . . . . .	1,039,696		
5693	Building Canada Fund (BCF) . . . . .			
5695	Other <input type="text" value="Storm Water Charges"/>	358,372		
5696	Other . . . . .			
5697	Other . . . . .			
5698	Other . . . . .			
5699	Other . . . . .			
9930	<b>TOTAL</b>	<b>3,748,460</b>	<b>20,540,629</b>	<b>61,962</b>

**FIR2010: North Bay C**

ASmt Code: 4844

MAH Code: 85101

**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2010

	Development Charges Revenues						Development Charges Disbursements					
	Balance Beginning Of Year	Development Charges Collected	Interest and Investment Income	Other Revenues	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Utilized	Total	Balance End Of Year
	1	2	3	4	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205 General Government	221,153	6,064	2,528			8,860					0	230,043
0210 Fire Protection	76,486	7,312	1,042			8,354					0	84,840
0215 Police Protection	76,486	7,312	1,042			8,354					0	84,840
0220 Roads and Structures	16,656	293,698	751			294,449		250,000			250,000	61,105
0225 Transit	12,247	280	156			436					0	12,683
0230 Wastewater	441,812	100,052	6,207			106,259			47,888		47,888	546,071
0235 Stormwater	47,888					0					0	47,888
0240 Water	-90,353	100,367	656			101,023					0	10,670
0245 Emergency Medical Services						0					0	0
0250 Homes for the Aged						0					0	0
0255 Daycare						0					0	0
0260 Housing						0					0	0
0265 Parkland						0					0	0
0270 GO Transit						0					0	0
0275 Library						0					0	0
0280 Recreation	128,134	14,835	1,778			16,613	21,400				21,400	123,347
0285 Development Studies	188,735	68,571	1,335			89,906		150,000			150,000	188,641
0290 Other						0					0	0
0295 Other						0					0	0
0296 Other						0					0	0
<b>TOTAL</b>	1,119,244	598,491	15,793	0	0	614,284	21,400	400,000	47,888	0	469,288	1,264,240



**FIR2010 North Bay C**

**Schedule 70**

Asmt Code: 4844

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 85101

for the year ended December 31, 2010

Financial Assets			1
0299	Cash and cash equivalents		\$ 21,770,663
<b>Accounts receivable</b>			
0410	Canada		5,242,213
0420	Ontario		5,101,829
0430	Upper-tier		
0440	Other municipalities		238,664
0450	School boards		1,835
0490	Other receivables		3,833,061
0499		<b>Subtotal</b>	<b>14,417,602</b>
<b>Taxes receivable</b>			
0510	Current year's levies		2,437,820
0620	Previous year's levies		835,310
0630	Prior year's levies		258,778
0640	Penalties and interest		315,049
0690	LESS: Allowance for uncollectables		
0699		<b>Subtotal</b>	<b>3,846,957</b>
<b>Investments *</b>			
0805	Canada		
0810	Ontario		
0815	Municipal		
0820	Government business enterprises		47,900,939
0828	Other <input type="text" value="Investments &amp; Services to be Received"/>		11,240,916
0829		<b>Subtotal</b>	<b>59,141,855</b>
<b>Debt Recoverable from Others</b>			
0861	Municipalities		
0862	School Boards		
0863	Retirement Funds		
0864	Sinking Funds		
0865	Individuals		
0868	Other <input type="text"/>		
0845		<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>			
0830	Inventories held for resale		7,191
0835	Notes receivable		420,460
0840	Mortgages receivable		17,221
0850	Deferred taxes receivable		120,670
0890	Other <input type="text" value="Library Incorporation Expenses"/>		59,579
0898		<b>Subtotal</b>	<b>625,121</b>
9930		<b>TOTAL Financial Assets</b>	<b>99,802,198</b>
8010	* Market value of Investments included in Line 0829		

**FIR2010: North Bay C**

**Schedule 70**

Asmt Code: 4844

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 85101

for the year ended December 31, 2010

Liabilities		
	<b>Temporary loans</b>	
2010	Operating purposes	8,288
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	<b>8,288</b>
	<b>Accounts Payable</b>	
2210	Canada	106,576
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	87,713
2250	School boards	
2260	Interest on debt	204,196
2270	Trade accounts payable	5,445,783
2290	Other	9,308,249
2299	<b>Subtotal</b>	<b>15,152,517</b>
	<b>Deferred revenue</b>	
2410	Obligatory reserve funds (SLC 60 2099 01)	3,748,460
2490	Other	1,097,878
2499	<b>Subtotal</b>	<b>4,846,338</b>
	<b>Long term liabilities</b>	
2610	Debt issued	46,065,750
2620	Debt payable to others	10,105,895
2630	Lease purchase agreements (Tangible capital leases)	18,686
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	<b>56,190,331</b>
	<b>Solid Waste Management Facility Liabilities</b>	
2799	Solid waste landfill closure and post-closure	2,022,099
	<b>Post employment benefits</b>	
2810	Accumulated sick leave	6,264,000
2820	Accrued vacation pay	118,681
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other (Supplementary Health Benefits)	6,497,000
2899	<b>Subtotal post employment benefits</b>	<b>12,879,681</b>
9940	<b>TOTAL Liabilities</b>	<b>91,099,254</b>
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>8,702,944</b>
	<b>Non-Financial Assets</b>	
6210	Tangible Capital Assets (SLC 51 9921 11)	477,986,142
6250	Inventories of Supplies	1,753,484
6260	Prepaid Expenses	134,139
6299	<b>Total Non-Financial Assets</b>	<b>479,873,765</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>488,576,709</b>
	<b>Analysis of the Accumulated Surplus/(Deficit)</b>	
6410	Equity in Tangible Capital Assets	431,901,709
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	20,602,591
6430	General Surplus/ (Deficit)	13,179,147
	<b>Local boards</b>	
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	<b>Total Local Boards</b>	<b>0</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	47,900,939
6601	Unfunded Employee Benefits	-12,879,683
6602	Unfunded Landfill closure costs	-2,022,099
6610	Other (Unfunded Hospital Commitment)	-10,105,895
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	<b>-25,007,677</b>
9971	<b>Total Accumulated Surplus/(Deficit)</b>	<b>488,576,709</b>

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Single/Lower-Tier ONLY Schedule 72**  
**CONTINUITY OF TAXES RECEIVABLE**  
 for the year ended December 31, 2010

**Continuity of Taxes Receivable**

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	2,534,658
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	883,042
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	83,350,871
0225	PLUS: Current Year Penalties and Interest . . . . .	1,376,611
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	83,581,901
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	824,874
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Adjustments not in A/R"/> . . . . .	108,550
0290	Taxes receivable, end of year . . . . .	3,846,957

**Cash Collections**

		9
		\$
0610	Current year's tax . . . . .	77,384,466
0620	Previous year's tax . . . . .	3,847,453
0630	Penalties and interest . . . . .	569,834
0640	Amounts added to tax bills for collection purposes only . . . . .	1,780,148
0690	Other <input type="text"/> . . . . .	
0699	<b>TOTAL Cash Collections</b>	<b>83,581,901</b>

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Single/Lower-Tier ONLY Schedule 72**  
**CONTINUITY OF TAXES RECEIVABLE**  
 for the year ended December 31, 2010

	SCHOOL BOARDS						TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other					
<b>Tax Adjustments Applied to Taxation</b>										
1099 Municipal Act (353, 354, 357, 358, RFR)	64,546	3,427	2,1614	20,102		109,689	312,297		421,986	
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	
1810 Rebates to Commercial properties (Mun. Act 362)									0	
1820 Rebates to Industrial properties (Mun. Act 362)									0	
1899 Subtotal	0	0	0	0	0	0	0	0	0	
2099 Rebates for Charities (Mun. Act 361)	25,221	1,460	8,314	8,105		43,100	95,281		138,381	
2299 Vacant Unit Rebates (Mun. Act 364)	37,891	2,181	12,204	11,997		64,273	89,231		153,504	
2399 Reduction for Heritage Property (Mun. Act 365.2)									0	
2890 Other C.P.							111,003		111,003	
2891 Other									0	
2892 Other									0	
2893 Other									0	
2899 Tax adjustments before allowances	127,668	7,068	42,132	40,204		217,062	607,812	0	824,874	

	SCHOOL BOARDS						TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other					
<b>Tax Adjustments Not Applied to Taxation</b>										
4010 Tax sale, Tax registration accounts									0	
4210 Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)									0	
4420 Net Impact of 5% Capping Limit Program									0	
4890 Other									0	
4891 Other									0	
4999 Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0	
<b>Additional Information</b>										
6010 Recovery of Tax Deferrals									0	
7010 Entitlement of School Boards	10,489,391	459,419	3,196,049	2,236,993		16,323,452			0	

**FIR2010: North Bay C**

Asmt Code: 4844  
MAH Code: 86101

**Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS**  
for the year ended December 31, 2010

**1. Debt burden of the municipality**

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies . . . . .	10,186,750
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	46,003,581
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	<b>56,190,331</b>
0499	PLUS: All debt assumed by the municipality from others . . . . .	
LESS: All debt assumed by others		
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer . . . . .	
0820	Water . . . . .	
0898	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Subtotal</b>	<b>0</b>
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>56,190,331</b>

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

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	46,065,750
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	18,686
1250	Mortgages . . . . .	
1260	Ontario Clean Water Agency (OCWA) . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/> Hospital Commitment	10,105,895
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>56,190,331</b>

**3. Debt burden of the municipality: Analysed by function**

1405	General government . . . . .	480,051
1410	Protection services . . . . .	687,581
Transportation services:		
1415	Roadways . . . . .	16,810,580
1418	Winter Control . . . . .	
1420	Transit . . . . .	2,389,185
1421	Parking . . . . .	513,836
1422	Street Lighting . . . . .	74,571
1423	Air Transportation . . . . .	222,142
Environmental services:		
1425	Wastewater system . . . . .	0
1430	Storm water system . . . . .	591,248
1435	Waterworks system . . . . .	11,950,000
1440	Solid Waste collection . . . . .	
1445	Solid Waste disposal . . . . .	2,309,000
1448	Waste diversion . . . . .	887,581
1450	Health services . . . . .	10,105,895
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
Recreation and cultural services:		
1465	Parks . . . . .	4,073,804
1466	Recreation programs . . . . .	
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	
1474	Recreation facilities - All Other . . . . .	2,606,506
1475	Libraries . . . . .	91,248
1476	Museums . . . . .	
1477	Cultural services . . . . .	143,716
1480	Planning and development . . . . .	2,653,427
1490	Other long term liabilities . . . . .	
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>56,190,331</b>

**FIR2010: North Bay C**

Asmt Code: 4844  
 MAH Code: 85101

**Schedule 74**  
**LONG TERM LIABILITIES AND COMMITMENTS**  
 for the year ended December 31, 2010

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

	<b>US Dollars:</b>	1
		\$
1610	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
	<b>Other currency:</b>	
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 . . . . .	
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	
2120	Total income earned from investments of sinking funds' monies . . . . .	
2199	<b>Subtotal</b>	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	<b>TOTAL</b>	0



**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 74****LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2010

**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 2011 . . . . .	6,891,985	1,742,664	393,646					
3220 Year 2012 . . . . .	6,082,300	1,475,729	417,265					
3230 Year 2013 . . . . .	5,526,300	1,236,122	442,301					
3240 Year 2014 . . . . .	5,217,300	1,026,566	468,839					
3250 Year 2015 . . . . .	4,766,550	828,879	496,969					
3260 Years 2016 to 2020 . . . . .	14,450,000	1,693,237	2,969,550					
3270 Years 2021 onwards . . . . .	3,150,000	302,534	4,917,326					
3280 Int. to be earned on sink funds . . . . .								
3299 <b>TOTAL</b>	<b>46,084,435</b>	<b>8,305,731</b>	<b>10,105,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13. Other notes**

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

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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



**FIR2010: North Bay C**

Amt Code: 4844

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**Schedule 75**

**WATER SERVICE**

for the year ended December 31, 2010

**WATER SERVICE**

**STATEMENT OF OPERATIONS**

		1
		\$
<b>Revenues</b>		
0205	User Fees . . . . .	8,240,076
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 . . . . .	
0250	Investment Income . . . . .	
0260	Deferred revenue earned . . . . .	
0295	Other	
0296	Other Penalties	12,290
0297	Other Local Improvement Charges	9,508
0298	Other Filtration Construction Levy	775,470
0299	<b>Total Revenues</b>	<b>9,037,344</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
0410	Salaries, Wages and Employee Benefits . . . . .	3,182,811
0420	Operating and General Expenditures . . . . .	6,786,556
0430	Amortization Expense . . . . .	2,558,232
0440	Interest Expense . . . . .	383,378
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0499	<b>Total Expenses</b>	<b>12,910,977</b>
9910	<b>Net Income</b>	<b>-3,873,633</b>

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 75**

**WASTEWATER SERVICE**

for the year ended December 31, 2010

**WASTEWATER SERVICE**

**STATEMENT OF OPERATIONS**

		1
		\$
1005	Revenues User Fees . . . . .	8,582,948
1006	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
1010	Services to Other Municipalities . . . . .	
1015	Ontario Conditional Grants . . . . .	
1020	Ontario Housing Programs . . . . .	
1025	Canada Conditional Grants . . . . .	
1030	Ontario Capital Grants . . . . .	
1035	Canada Capital Grants . . . . .	
1040	Canada Gas Tax Funding . . . . .	
1045	Revenue from Other Municipalities . . . . .	
1050	Investment Income . . . . .	
1060	Deferred revenue earned . . . . .	
1095	Other	
1096	Other Penalties	
1097	Other	12,290
1098	Other	
1099		
<b>Total Revenues</b>		<b>8,595,238</b>

		1
		\$
1210	<b>Operating Expenses: Analysis of Expenses by Object</b> Salaries, Wages and Employee Benefits . . . . .	1,230,619
1220	Operating and General Expenditures . . . . .	4,521,020
1230	Amortization Expense . . . . .	950,039
1240	Interest Expense . . . . .	0
1295	Other	
1296	Other	
1297	Other	
1298	Other	
1299		
<b>Total Expenses</b>		<b>6,701,678</b>
9920	<b>Net Income</b>	<b>1,893,560</b>

**FIR2010: North Bay C** **Schedule 75**  
**Asmt Code: 4844**  
**MAH Code: 85101**  
**TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY**  
 (for the year ended December 31, 2010)

**WATER SERVICE**

**SEGMENTED BY ASSET CLASS**

	2010 Opening Net Book Value				2010 Opening Cost Balance				COST				AMORTIZATION				2010 Closing Net Book Value		Construction in Progress	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
0210 Land	401,803	401,803	0	0	0	401,803	0	0	0	0	0	0	0	0	0	401,803	0	0		
0220 Buildings	3,513,918	5,777,785	13,956,351	384,905	0	19,391,231	0	0	384,905	2,133,016	0	0	254,056	384,905	2,133,016	17,258,719	0	0		
0230 Distribution / Transmission Means	29,772,221	49,209,733	2,858,774	390,644	0	51,677,863	0	0	390,644	20,009,442	0	0	735,617	164,687	20,009,442	31,668,421	0	0		
0240 Equipment	0	0	30,312,097	0	0	30,312,097	0	0	0	1,567,559	0	0	1,567,559	0	1,567,559	28,744,538	0	0		
0236 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0237 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0238 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0299 Total Infrastructure Assets	33,687,942	55,389,321	47,169,222	775,549	0	101,782,994	0	0	775,549	23,710,019	0	0	2,558,232	546,592	23,710,019	78,072,975	0	12,951,752		

**WASTEWATER SERVICE**

**SEGMENTED BY ASSET CLASS**

	2010 Opening Net Book Value				2010 Opening Cost Balance				COST				AMORTIZATION				2010 Closing Net Book Value		Construction in Progress	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
0410 Land	2,412	2,412	0	0	0	2,412	0	0	0	0	0	0	0	0	0	2,412	0	0		
0420 Buildings	9,098,924	14,464,185	12,824	0	0	14,477,009	0	0	0	5,580,141	0	0	214,880	0	5,580,141	8,896,868	0	0		
0430 Collection Mains	36,241,891	54,737,210	1,104,879	705,113	0	55,136,976	0	0	705,113	19,087,821	0	0	735,160	142,668	19,087,821	36,049,155	0	4,250,128		
0440 Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0486 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0487 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0488 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0499 Total Infrastructure Assets	45,343,217	69,203,807	1,117,703	705,113	0	69,616,397	0	0	705,113	24,667,962	0	0	950,040	142,668	24,667,962	44,948,435	0	4,250,128		

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 76**

**GOVERNMENT BUSINESS ENTERPRISES**

for the year ended December 31, 2010

**GOVERNMENT BUSINESS ENTERPRISES**

**STATEMENT OF FINANCIAL POSITION**

<b>Assets</b>	
0210 Current	23,288,768
0220 Capital	37,624,056
0297 Other	9,279,073
0298 Other	
<b>0299 Total Assets</b>	<b>70,191,897</b>

<b>Liabilities</b>	
0410 Current	17,944,067
0420 Long-term	7,944,224
0497 Other	19,511,601
0498 Other	
<b>0499 Total Liabilities</b>	<b>45,399,892</b>

<b>9910 Net Equity</b>	<b>24,792,005</b>
0610 Municipality's Share	24,792,005

**STATEMENT OF OPERATIONS**

0810 Revenues	11,645,606	1,815,612	2,153,514		15,614,732
0820 Expenses	9,527,487	928,100	1,929,836		12,385,423
<b>9920 Net Income (Loss)</b>	<b>2,118,119</b>	<b>887,512</b>	<b>223,678</b>	<b>0</b>	<b>3,229,309</b>
1010 Municipality's Share	2,118,119	887,512	223,678		3,229,309
1020 Dividends paid	1,350,000	609,081	0		1,959,081

		Please Specify GBE					Total
		Hydro Distribution	Hydro Services	Airport			
		1	2	3	4	5	
	\$		\$	\$	\$	\$	\$
		23,288,768	505,976	1,056,553			24,851,297
		37,624,056	272,0812	329,338			40,674,206
		9,279,073	0	403,748			9,682,821
		70,191,897	3,226,788	1,789,639	0	0	75,208,324

		17,944,067	289,524	735,203			18,968,794
		7,944,224	301,659	25,055			8,270,938
		19,511,601	1,400,603				20,912,204
		45,399,892	1,991,786	760,258	0	0	48,151,936

		24,792,005	1,235,002	1,029,381	0		27,056,388
		24,792,005	1,235,002	1,029,381			27,056,388

		11,645,606	1,815,612	2,153,514			15,614,732
		9,527,487	928,100	1,929,836			12,385,423
		2,118,119	887,512	223,678	0	0	3,229,309

		2,118,119	887,512	223,678			3,229,309
		1,350,000	609,081	0			1,959,081

**FIR2010 North Bay C****Schedule 77**

Asmt Code: 4944

**DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**

MAH Code: 65101

for the year ended December 31, 2010

## 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
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .	8,618,328	5,325,334	61.8%
0420	Accounts Receivable . . . . .	1,804,035	1,114,728	61.8%
0430	Investments . . . . .		0	
0496	Other <input type="text"/>		0	
0497	Other <input type="text"/>		0	
0498	Other <input type="text"/>		0	
0499	<b>Total Financial Assets</b>	<b>10,422,363</b>	<b>6,440,061</b>	<b>61.8%</b>
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .	2,497,442	1,543,189	61.8%
0620	Debt . . . . .		0	
0630	Pensions and other employee benefits . . . . .		0	
0640	Other accrued liabilities . . . . .		0	
0650	Deferred Revenue . . . . .	5,356,085	3,309,568	61.8%
0696	Other <input type="text"/> Deferred Capital Contributions	1,234,702	762,932	61.8%
0697	Other <input type="text"/>		0	
0698	Other <input type="text"/>		0	
0699	<b>Total Liabilities</b>	<b>9,088,229</b>	<b>5,615,689</b>	<b>61.8%</b>
9910	<b>Net Financial Assets (Net Debt)</b>	<b>1,334,134</b>	<b>824,372</b>	<b>61.8%</b>
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .	2,428,725	1,500,729	61.8%
0820	Inventories of supplies . . . . .		0	
0830	Prepaid expenses . . . . .	80,180	49,544	61.8%
0896	Other <input type="text"/> Share Value of NDHC	100	62	61.8%
0897	Other <input type="text"/>		0	
0898	Other <input type="text"/>		0	
0899	<b>Total Non-Financial Assets</b>	<b>2,509,005</b>	<b>1,550,334</b>	<b>61.8%</b>
9920	<b>Accumulated Surplus/(Deficit)</b>	<b>3,843,139</b>	<b>2,374,706</b>	<b>61.8%</b>
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .	1,194,023	737,796	61.8%
1020	Reserves and Reserve funds . . . . .	1,684,030	1,040,576	61.8%
1030	General Surplus/(Deficit) . . . . .	965,086	596,334	61.8%
1097	Other <input type="text"/>		0	
1098	Other <input type="text"/>		0	
1099	<b>Accumulated Surplus/(Deficit)</b>	<b>3,843,139</b>	<b>2,374,706</b>	<b>61.8%</b>

## FIR2010: North Bay C

## Schedule 77

Asmt Code: 4844

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 85101

for the year ended December 31, 2010

## 1210 District Social Services Administration Board

DSSAB Nipissing D

## Consolidated Statement of Operations

		DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
		1	2	3
		\$	\$	%
<b>REVENUES</b>				
<b>Provincial</b>				
1410	Ontario Works . . . . .	16,801,405	10,381,723	61.8%
1420	Ontario Disability Support Program (ODSP) . . . . .		0	
1430	Ontario Drug Benefit Program (ODB) . . . . .		0	
1440	Child Care . . . . .	8,170,362	5,048,532	61.8%
1450	Land Ambulance . . . . .	3,750,657	2,317,561	61.8%
1460	Social Housing . . . . .	6,040,972	3,732,765	61.8%
1498	Other . . . . .		0	
1499	<b>Total Provincial Funding</b>	<b>34,763,396</b>	<b>21,480,580</b>	<b>61.8%</b>
<b>Federal</b>				
1610	Social Housing . . . . .	4,256,044	2,629,844	61.8%
1698	Other Homelessness (HRDC) . . . . .	103,260	63,805	61.8%
1699	<b>Total Federal Funding</b>	<b>4,359,304</b>	<b>2,693,649</b>	<b>61.8%</b>
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .	22,357,533	13,814,899	61.8%
1898	Other . . . . .		0	
1899	<b>Total Municipal Contributions</b>	<b>22,357,533</b>	<b>13,814,899</b>	<b>61.8%</b>
<b>Other Revenues</b>				
2010	Investment Income . . . . .	76,676	47,379	61.8%
2020	Deferred revenue earned . . . . .	288,558	178,303	61.8%
2097	Other Repayments, Recoveries, Amortization . . . . .	1,219,020	753,242	61.8%
2098	Other . . . . .		0	
2099	<b>Total Other Revenues</b>	<b>1,584,255</b>	<b>978,924</b>	<b>61.8%</b>
9930	<b>Total Revenues</b>	<b>63,064,488</b>	<b>38,968,052</b>	<b>61.8%</b>
<b>EXPENSES</b>				
<b>Social Services</b>				
2210	Ontario Works . . . . .	22,991,317	14,206,519	61.8%
2220	Ontario Disability Support Program (ODSP) . . . . .	4,526,203	2,796,777	61.8%
2230	Ontario Drug Benefit Program (ODB) . . . . .	113,187	69,939	61.8%
2240	Child Care . . . . .	9,681,564	5,982,316	61.8%
2250	Social Housing . . . . .	17,230,803	10,647,051	61.8%
2260	Other NCB/OCB Reinvestments & Homelessn . . . . .	582,410	359,876	61.8%
2299	<b>Total Social Services</b>	<b>55,125,484</b>	<b>34,062,478</b>	<b>61.8%</b>
<b>Health Services</b>				
2410	Land Ambulance . . . . .	7,518,823	4,645,941	61.8%
2420	Public Health . . . . .		0	
2430	Other . . . . .		0	
2440	DSSAB Administration . . . . .	329,881	203,836	61.8%
2496	Other Loss on Sale of Assets . . . . .	55,260	34,146	61.8%
2497	Other Provincial Settlements . . . . .	83,936	51,865	61.8%
2498	Other . . . . .		0	
2499	<b>Total Health Services</b>	<b>7,987,900</b>	<b>4,935,787</b>	<b>61.8%</b>
9940	<b>Total Expenses</b>	<b>63,113,384</b>	<b>38,998,265</b>	<b>61.8%</b>
9950	<b>Annual Surplus / (Deficit)</b>	<b>-48,896</b>	<b>-30,213</b>	<b>61.8%</b>

**FIR2010: North Bay C**

Asmt Code: 4844  
MAH Code: 85101

**Schedule 77**

**HEALTH UNIT**

for the year ended December 31, 2010

0210 Health Unit

North Bay Parry Sound District

**Consolidated Statement of Financial Position**

		Health Unit	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .	2,600,320	1,193,937	45.9%
0420	Accounts Receivable . . . . .	319,043	146,489	45.9%
0430	Investments . . . . .		0	
0496	Other <input type="text"/>		0	
0497	Other <input type="text"/>		0	
0498	Other <input type="text"/>		0	
0499	<b>Total Financial Assets</b>	<b>2,919,363</b>	<b>1,340,426</b>	<b>45.9%</b>
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .	1,066,905	489,869	45.9%
0620	Debt . . . . .	1,056,735	485,200	45.9%
0630	Pensions and other employee benefits . . . . .	255,893	117,493	45.9%
0640	Other accrued liabilities . . . . .		0	
0650	Deferred Revenue . . . . .	619,151	284,283	45.9%
0696	Other <input type="text"/>		0	
0697	Other <input type="text"/>		0	
0698	Other <input type="text"/>		0	
0699	<b>Total Liabilities</b>	<b>2,998,684</b>	<b>1,376,846</b>	<b>45.9%</b>
9910	<b>Net Financial Assets (Net Debt)</b>	<b>-79,321</b>	<b>-36,420</b>	<b>45.9%</b>
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .	1,317,009	604,705	45.9%
0820	Inventories of supplies . . . . .	294,700	135,312	45.9%
0830	Prepaid expenses . . . . .	64,809	29,757	45.9%
0896	Other <input type="text"/>		0	
0897	Other <input type="text"/>		0	
0898	Other <input type="text"/>		0	
0899	<b>Total Non-Financial Assets</b>	<b>1,676,518</b>	<b>769,773</b>	<b>45.9%</b>
9920	<b>Accumulated Surplus/(Deficit)</b>	<b>1,597,197</b>	<b>733,353</b>	<b>45.9%</b>
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .	1,317,009	604,705	45.9%
1020	Reserves and Reserve funds . . . . .	256,155	117,614	45.9%
1030	General Surplus/(Deficit) . . . . .	24,033	11,035	45.9%
1097	Other <input type="text"/>		0	
1098	Other <input type="text"/>		0	
1099	<b>Accumulated Surplus/(Deficit)</b>	<b>1,597,197</b>	<b>733,353</b>	<b>45.9%</b>

**FIR2010: North Bay C** **Schedule 77**  
**HEALTH UNIT**  
 for the year ended December 31, 2010

1210 Health Unit		North Bay Parry Sound District		
<b>Consolidated Statement of Operations</b>				
<b>REVENUES</b>				
<b>Provincial</b>				
	Health Unit	Municipality's Share	% of Municipality's Share of Health Unit	
	1	2	3	
	\$	\$	%	
1411	Province of Ontario	13,235,036	6,076,867	45.9%
1450	Land Ambulance		0	
1497	Other		0	
1498	Other		0	
1499	<b>Total Provincial Funding</b>	<b>13,235,036</b>	<b>6,076,867</b>	<b>45.9%</b>
<b>Federal</b>				
1611	Government of Canada		0	
1698	Other		0	
1699	<b>Total Federal Funding</b>	<b>0</b>	<b>0</b>	<b></b>
<b>Municipal Contributions</b>				
1810	Municipal Billings	3,194,306	1,466,866	45.9%
1898	Other		0	
1899	<b>Total Municipal Contributions</b>	<b>3,194,306</b>	<b>1,466,866</b>	<b>45.9%</b>
<b>Other Revenues</b>				
2010	Investment Income	13,353	6,131	45.9%
2020	Deferred revenue earned		0	
2097	Other - Cost Recovery and Program Revenue	454,126	208,512	45.9%
2098	Other		0	
2099	<b>Total Other Revenues</b>	<b>467,479</b>	<b>214,643</b>	<b>45.9%</b>
9930	<b>Total Revenues</b>	<b>16,896,821</b>	<b>7,758,175</b>	<b>45.9%</b>
<b>EXPENSES</b>				
<b>Health Services</b>				
2410	Land Ambulance		0	
2420	Public Health	16,211,669	7,443,588	45.9%
2430	Other		0	
2440	DSSAB Administration		0	
2496	Other		0	
2497	Other		0	
2498	Other		0	
2499	<b>Total Health Services</b>	<b>16,211,669</b>	<b>7,443,588</b>	<b>45.9%</b>
9950	<b>Annual Surplus / (Deficit)</b>	<b>685,152</b>	<b>314,588</b>	<b>45.9%</b>



**FIR2010: North Bay C**

Asmt Code: 4844  
MAH Code: 85101

**Schedule 77**

**OTHER CATEGORY**

for the year ended December 31, 2010

0210 Entity

**Consolidated Statement of Financial Position**

		Other Category	Municipality's Share	% of Municipality's Share of Other Category
		1	2	3
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .		0	
0420	Accounts Receivable . . . . .		0	
0430	Investments . . . . .		0	
0496	Other		0	
0497	Other		0	
0498	Other		0	
0499	<b>Total Financial Assets</b>	0	0	
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .		0	
0620	Debt . . . . .		0	
0630	Pensions and other employee benefits . . . . .		0	
0640	Other accrued liabilities . . . . .		0	
0650	Deferred Revenue . . . . .		0	
0696	Other		0	
0697	Other		0	
0698	Other		0	
0699	<b>Total Liabilities</b>	0	0	
9910	<b>Net Financial Assets (Net Debt)</b>	0	0	
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .		0	
0820	Inventories of supplies . . . . .		0	
0830	Prepaid expenses . . . . .		0	
0896	Other		0	
0897	Other		0	
0898	Other		0	
0899	<b>Total Non-Financial Assets</b>	0	0	
9920	<b>Accumulated Surplus/(Deficit)</b>	0	0	
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .		0	
1020	Reserves and Reserve funds . . . . .		0	
1030	General Surplus/(Deficit) . . . . .		0	
1097	Other		0	
1098	Other		0	
1099	<b>Accumulated Surplus/(Deficit)</b>	0	0	

**FIR2010: North Bay C**

Asm. Code: 4844  
MAH Code: 85101

**Schedule 77  
OTHER CATEGORY**  
for the year ended December 31, 2010

1210 Entity

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**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

1411	Province of Ontario	
1498	Other	
1499		<b>Total Provincial Funding</b>

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
		0
		0
0		0

**Federal**

1611	Government of Canada	
1698	Other	
1699		<b>Total Federal Funding</b>

		0
		0
0		0

**Municipal Contributions**

1810	Municipal Billings	
1898	Other	
1899		<b>Total Municipal Contributions</b>

		0
		0
0		0

**Other Revenues**

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	
2098	Other	
2099		<b>Total Other Revenues</b>

		0
		0
		0
		0
0		0

9930

**Total Revenues**

0	0
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**EXPENSES**

2693	Other	
2694	Other	
2695	Other	
2696	Other	
2697	Other	
2698	Other	
2699		<b>Total Other Expenses</b>

		0
		0
		0
		0
		0
		0
0		0

9950

**Annual Surplus / (Deficit)**

0	0
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**FIR2010: North Bay C****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &****STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 4844

MAH Code: 85101

for the year ended December 31, 2010

**Consolidated Statement of Financial Position**

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .	11,218,648	6,519,271	58.1%
0420	Accounts Receivable . . . . .	2,123,078	1,261,216	59.4%
0430	Investments . . . . .	0	0	
0496	Other . . . . .	0	0	
0497	Other . . . . .	0	0	
0498	Other . . . . .	0	0	
0499	<b>Total Financial Assets</b>	<b>13,341,726</b>	<b>7,780,487</b>	<b>58.3%</b>
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .	3,564,347	2,033,059	57.0%
0620	Debt . . . . .	1,056,735	485,200	45.9%
0630	Pensions and other employee benefits . . . . .	255,893	117,493	45.9%
0640	Other accrued liabilities . . . . .	0	0	
0650	Deferred Revenue . . . . .	5,975,236	3,593,851	60.1%
0696	Other . . . . .	1,234,702	762,932	61.8%
0697	Other . . . . .	0	0	
0698	Other . . . . .	0	0	
0699	<b>Total Liabilities</b>	<b>12,086,913</b>	<b>6,992,535</b>	<b>57.9%</b>
9910	<b>Net Financial Assets (Net Debt)</b>	<b>1,254,813</b>	<b>787,952</b>	<b>62.8%</b>
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .	3,745,734	2,105,433	56.2%
0820	Inventories of supplies . . . . .	294,700	135,312	45.9%
0830	Prepaid expenses . . . . .	144,989	79,301	54.7%
0896	Other . . . . .	100	62	61.8%
0897	Other . . . . .	0	0	
0898	Other . . . . .	0	0	
0899	<b>Total Non-Financial Assets</b>	<b>4,185,623</b>	<b>2,320,108</b>	<b>55.4%</b>
9920	<b>Accumulated Surplus/(Deficit)</b>	<b>5,440,336</b>	<b>3,108,059</b>	<b>57.1%</b>
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .	2,511,032	1,342,501	53.5%
1020	Reserves and Reserve funds . . . . .	1,940,185	1,158,189	59.7%
1030	General Surplus/(Deficit) . . . . .	989,119	607,369	61.4%
1097	Other . . . . .	0	0	
1098	Other . . . . .	0	0	
1099	<b>Accumulated Surplus/(Deficit)</b>	<b>5,440,336</b>	<b>3,108,059</b>	<b>57.1%</b>

**FIR2010: North Bay C**

**Schedule 77**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 4844  
MAH Code: 85101

for the year ended December 31, 2010

**Consolidated Statement of Operations**

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
<b>REVENUES</b>				
<b>Provincial</b>				
1410	Ontario Works . . . . .	16,801,405	10,381,723	61.8%
1411	Province of Ontario . . . . .	13,235,036	6,076,867	45.9%
1420	Ontario Disability Support Program (ODSP) . . . . .	0	0	
1430	Ontario Drug Benefit Program (ODB) . . . . .	0	0	
1440	Child Care . . . . .	8,170,362	5,048,532	61.8%
1450	Land Ambulance . . . . .	3,750,657	2,317,561	61.8%
1460	Social Housing . . . . .	6,040,972	3,732,765	61.8%
1497	Other . . . . .	0	0	
1498	Other . . . . .	0	0	
1499	<b>Total Provincial Funding</b>	<b>47,998,432</b>	<b>27,557,447</b>	<b>57.4%</b>
<b>Federal</b>				
1610	Social Housing . . . . .	4,256,044	2,629,844	61.8%
1611	Government of Canada . . . . .	0	0	
1698	Other . . . . .	103,260	63,805	61.8%
1699	<b>Total Federal Funding</b>	<b>4,359,304</b>	<b>2,693,649</b>	<b>61.8%</b>
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .	25,551,839	15,281,564	59.8%
1898	Other . . . . .	0	0	
1899	<b>Total Municipal Contributions</b>	<b>25,551,839</b>	<b>15,281,564</b>	<b>59.8%</b>
<b>Other Revenues</b>				
2010	Investment Income . . . . .	90,029	53,510	59.4%
2020	Deferred revenue earned . . . . .	288,559	178,303	61.8%
2097	Other . . . . .	1,673,146	961,754	57.5%
2098	Other . . . . .	0	0	
2099	<b>Total Other Revenues</b>	<b>2,051,734</b>	<b>1,193,567</b>	<b>58.2%</b>
9930	<b>Total Revenues</b>	<b>79,961,309</b>	<b>46,726,227</b>	<b>58.4%</b>
<b>EXPENSES</b>				
<b>Social Services</b>				
2210	Ontario Works . . . . .	22,991,317	14,206,519	61.8%
2220	Ontario Disability Support Program (ODSP) . . . . .	4,526,203	2,796,777	61.8%
2230	Ontario Drug Benefit Program (ODB) . . . . .	113,187	69,939	61.8%
2240	Child Care . . . . .	9,681,564	5,982,316	61.8%
2250	Social Housing . . . . .	17,230,803	10,647,051	61.8%
2260	Other . . . . .	582,410	359,876	61.8%
2299	<b>Total Social Services</b>	<b>55,125,484</b>	<b>34,062,478</b>	<b>61.8%</b>
<b>Health Services</b>				
2410	Land Ambulance . . . . .	7,518,823	4,645,941	61.8%
2420	Public Health . . . . .	16,211,669	7,443,588	45.9%
2430	Other . . . . .	0	0	
2440	DSSAB Administration . . . . .	329,881	203,836	61.8%
2496	Other . . . . .	55,260	34,146	61.8%
2497	Other . . . . .	83,936	51,865	61.8%
2498	Other . . . . .	0	0	
2499	<b>Total Health Services</b>	<b>24,199,569</b>	<b>12,379,375</b>	<b>51.2%</b>
<b>Other Expenses</b>				
2693	Other . . . . .	0	0	
2694	Other . . . . .	0	0	
2695	Other . . . . .	0	0	
2696	Other . . . . .	0	0	
2697	Other . . . . .	0	0	
2698	Other . . . . .	0	0	
2699	<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	
9940	<b>Total All Expenses</b>	<b>79,325,053</b>	<b>46,441,853</b>	<b>58.5%</b>
9950	<b>Annual Surplus / (Deficit)</b>	<b>636,256</b>	<b>284,374</b>	<b>44.7%</b>

**FIR2010: North Bay C**

**Schedule 79**

Asmt Code: 4844  
MAH Code: 85101

**COMMUNITY IMPROVEMENT PLANS**  
for the year ended December 31, 2010

**Community Improvement Plans (Section 28 of the Planning Act)**

**Grants**

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

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1	2
\$	#
0	0

**Loans**

- 2210 Loans issued in current year (2010) . . . . .
- 2220 Outstanding Loans as of 2010 . . . . .

11,369	

**Tax Assistance (per Municipal Act 365.1 ss21)**

- 2410 Cancellation . . . . .
- 2420 Deferral . . . . .


**Long Term Commitments for Grants, Loans or Tax Assistance beyond 2010**

- 2610 Year: 2011 . . . . .
- 2620 Year: 2012 . . . . .
- 2630 Year: 2013 . . . . .
- 2640 Year: 2014 . . . . .
- 2650 Year: 2015 . . . . .
- 2660 Years beyond 2015 . . . . .

97,429
93,511
83,664
63,771
45,478
38,964



# FIR2010: North Bay C

Asmt Code: 4844  
MAH Code: 85101

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2010

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	78.00	6.00	6.00
0210	Fire . . . . .	89.00	0.00	0.00
0211	Uniform . . . . .	87.00		
0212	Civilian . . . . .	2.00		
0215	Police . . . . .	135.00	30.00	0.00
0216	Uniform . . . . .	96.00		
0217	Civilian . . . . .	39.00	30.00	
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 . . . . .	55.00	26.00	3.00
0225	Public Works . . . . .	153.00	11.00	22.00
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 . . . . .	60.00	6.00	133.00
0250	Libraries . . . . .	18.00	14.00	15.00
0255	Planning . . . . .	18.00	3.00	2.00
0290	Other . . . . .	4.00	1.00	2.00
0298	<b>Subtotal</b>	610.00	97.00	183.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	84%	59%	0%
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
0398	<b>Subtotal</b>	0.00	0.00	0.00
0399	<b>TOTAL</b>	610.00	97.00	183.00

**FIR2010: North Bay C**

Asmt Code: 4844  
MAH Code: 85101

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2010

**2. Selected investments of own sinking funds as at Dec. 31**

0510 Own sinking funds . . . . .

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

**3. Municipal procurement this year**

1010 Total construction contracts awarded . . . . .  
1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Contracts	Value of Contracts
1	2
#	\$
12	9,699,072
12	9,699,072

**4. Building permit information**

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
324	32,935,202
43	1,934,438
330	48,680,498
697	83,550,138

**5. Insured value of physical assets**

1410 Buildings . . . . .  
1420 Machinery and equipment . . . . .  
1430 Vehicles . . . . .  
1497 Other  . . . . .  
1498 Other  . . . . .  
1499 **Subtotal**

1
\$
112,098,280
12,299,141
22,022,500
146,419,921

**6. Total Dollar Losses due to Structural Fires**

1510 Losses due to structural fires, averaged over 3 yrs (2008 - 2010) . . . . .

1
\$
3,857,268

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2010**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	1,474,021	OCWA CONTRACT
1602	WATER TREATMENT	Water treatment	0831	1,474,021	OCWA CONTRACT
1603	GARBAGE COLLECTION	Solid waste collection	0840	864,996	MILLER WAST CONTRACT
1604	RECYCLING	Waste diversion	0860	90,792	HAZ.WASTE DEPOT CONTRACT
1605	PARA BUS OPERATIONS	Transit - Disabled & special needs	0632	477,910	PHARA CONTRACT
1606	LANDFILL OPERATIONS	Solid waste disposal	0650	751,431	BRUMAN CONTRACT
1607	RECYCLING	Waste diversion	0860	754,754	MILLER WAST CONTRACT
1608					
1609					
1610					



**FIR2010: North Bay C**

Asmt Code: 4844  
 MAH Code: 85101

**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2010

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

(f) PROPORTIONALLY CONSOLIDATED joint local boards

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

# FIR2010: North Bay C

Asmt Code: 4844

MAH Code: 85101

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2010

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

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0851	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%		

# FIR2010: 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, 2010

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2012

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) . . . . .	7,122,664
0220	Interest (SLC 74 3099 02) . . . . .	2,386,313
0299	<b>Subtotal</b>	<b>9,508,977</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
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	<b>Subtotal</b>	<b>0</b>
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) . . . . .	28,714
9910	<b>Total Debt Charges</b>	<b>9,537,691</b>

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>9,537,691</b>

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	142,634,589
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01) . . . . .	22,402,023
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	10,711,186
2230	Revenue from other municipalities (SLC 10 1099 01) . . . . .	558,237
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	798,036
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	-144,997
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	-28,923
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2299	<b>Subtotal</b>	<b>34,295,562</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>108,339,027</b>
2620	<b>25% of Net Revenues</b>	<b>27,084,757</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>17,547,066</b>

For Illustration Purposes Only

Annual Interest Rate		Term	
7.00%	@	5	years = 71,946,434

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 83****NOTES**

for the year ended December 31, 2010

**NOTES**

According to prior years' practice regarding 'deferred revenue earned', the annual net effect for obligatory reserves was posted.

**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 thresholds 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.

Capital costs which qualify as, or contribute to a 'tangible capital asset' (TCA) are recognized in the year of asset completion.

**0040 Schedule 51:****0050 Schedule 53:****0060 Schedule 54:****0070 Schedule 60:****0080 Schedule 70:****0090 Schedule 74:****0100 Schedule 75:**

# **PERFORMANCE MEASURES**

**Year Ended December 31, 2010**

# FIR2010: North Bay C

Asmt Code: 4844

MAH Code: 85101

## Schedule 90 PERFORMANCE MEASURES: MUNICIPAL INFORMATION for the year ended December 31, 2010

Households and Population		MPAC Data	Municipal Data
		1	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
<b>Property Assessment</b>		<b>1</b>	
		\$	
0034	Phased-In Taxable Assessment (SLC 22 9299 16)	3,706,860,815	
0035	Phased-In Payments-In-Lieu Assessment (SLC 24 9299 16)	116,954,167	
0033	Assessment on Exempt Properties (Enter data from returned roll)	351,831,299	
9902	<b>TOTAL Property Assessment</b>	<b>4,175,646,281</b>	
<b>Hectares</b>		<b>1</b>	
		#	
0040	Total hectares in the municipality		33,670
<b>Triggered MPMP Edit Rules</b>		<b>1</b>	
		#	
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











**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 92**  
**PERFORMANCE MEASURES: EFFECTIVENESS**  
for the year ended December 31, 2010

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	4 53,966	0.074	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 2006 + 2007 + 2008 + 2009 + 2010) / 5 Total population / 1,000	2 53,966	0.037	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 2006 + 2007 + 2008 + 2009 + 2010) / 5 Total population / 1,000	1 53,966	0.019	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	50 23,841	2.097	per 1,000 households

**PERFORMANCE MEASURES: EFFECTIVENESS**  
for the year ended December 31, 2010

POLICE	Description	Data	Effectiveness Measure	Units
	Column 3 / Column 4	Column 5 / Column 6	7	8
1258	Crime Rate: Violent crime rate per 1,000 persons Total number of actual incidents of violent crime Total population / 1,000	561 53,966	10,395	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	2,371 53,966	43,935	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	349 53,966	6,467	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	3,281 53,966	60,798	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	369 4,470	82,550	youth crimes per 1,000 youths

**Schedule 92**  
**PERFORMANCE MEASURES: EFFECTIVENESS**  
for the year ended December 31, 2010

TRANSPORTATION SERVICES

ROADWAYS

2152 Adequacy of Roads: Percentage of paved lane kilometres where the condition is rated as good to very good

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6		
Number of paved lane kilometres where the condition is rated as good to very good	207	7	8
Total number of paved lane kilometres	987	21.0%	of paved lane kilometres were rated as good to very good

Data for Adequacy of Bridges and Culverts

2161 Bridges	5	6	
2162 Culverts	10	15	
2164	55	62	
<b>Subtotal</b>	<b>65</b>	<b>77</b>	<b>Total Number</b>

2165 Adequacy of Bridges and Culverts: Percentage of bridges and culverts where the condition is rated as good to very good

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6		
Number of bridges and culverts where the condition of primary components is rated as good to very good, requiring only maintenance	65	7	8
Total number of bridges and culverts	77	84.4%	of bridges and culverts were rated in good to very good condition

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	16	100.0%	of winter events where response met or exceeded locally determined municipal service levels for road maintenance
Total number of winter events	16		

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 92**  
**PERFORMANCE MEASURES: EFFECTIVENESS**  
for the year ended December 31, 2010

**TRANSIT**

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

2,147,180

39.79 conventional transit trips per person in the service area in a year

Population of service area

53,966

**ENVIRONMENTAL SERVICES**

**WASTEWATER SYSTEM**

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

Column 5 / Column 6

3

Units

8

1.1236 wastewater main backups per 100 kilometres of wastewater main in a year

3155 Wastewater Bypasses Treatment: Percentage of wastewater estimated to have by-passed treatment

0.001

0.000%

of wastewater is estimated to have bypassed treatment

**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

0

0.0000

weighted days a year when boil water advisories were in effect in the service area

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

15,432

24.7525

water main breaks per 100 kilometres of water distribution/transmission pipe in a year

**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

139

5.830

complaints were received in a year concerning the collection of garbage and recycled materials per 1,000 households

Total households / 1,000

23,841

**Solid Waste Management Facility Compliance**

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

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
3553	Site 1 . . . . .	7	8
	MERRICK LANDFILL		days a year an MOE compliance order for remediation was in effect
3554	Site 2 . . . . .	0	days a year an MOE compliance order for remediation was in effect
3555	Site 3 . . . . .	0	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
3561	Site 9 . . . . .		days a year an MOE compliance order for remediation was in effect
3562	Site 10 . . . . .		days a year an MOE compliance order for remediation was in effect

	Description	Data	Effectiveness Measure	Units
3655	Column 3 / Column 4	Column 5 / Column 6	7	8
	Total tonnes of residential solid waste diverted			
	Total tonnes of residential solid waste disposed of and total tonnes diverted		NA	of residential solid waste was diverted for recycling

	Description	Data	Effectiveness Measure	Units
3656	Column 3 / Column 4	Column 5 / Column 6	13.8%	8
	Total tonnes of residential solid waste diverted from all property classes	7,451.0		
	Total tonnes of solid waste diverted from all property classes	54,141.0		
	Total tonnes of residential solid waste diverted from all property classes			
	Total tonnes of residential solid waste disposed of and total tonnes diverted			
	Total tonnes of solid waste diverted from all property classes			
	Total tonnes of solid waste disposed of and total tonnes diverted from all property classes			

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

**Schedule 92**  
**PERFORMANCE MEASURES: EFFECTIVENESS**  
for the year ended December 31, 2010

**PARKS AND RECREATION**

	Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure	Units
7152	Trails: Total kilometres of trails per 1,000 persons Total population / 1,000	12 53,966	7 0.222	8 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)
<b>Third Party Property (Subject to joint use agreement, reciprocal agreement, lease)</b>				
7154	Total kilometres of trails (owned by third parties)		Hectares	
7156	Hectares of open space (owned by third parties)		7	
7357	Square metres of indoor recreation facilities (owned by third parties)		5	
7360	Square metres of outdoor recreation facility space with controlled access and electrical or mechanical functions (owned by third parties)		5 94 0	
<b>Calculating Numerator in Line 7255, Column 5</b>				
7250	<b>Participant Hours for Recreation Programs:</b> Total hours for special events		Participant Hours	
7251	Total hours for registered programs		7	
7252	Total hours for drop-in programs		160,800	
7253	Total hours for permitted programs		232,935	
7254			172,800	
			355,355	
			771,090	
<b>Subtotal</b>				
7255	<b>Participant Hours for Recreation Programs:</b> Total participant hours for recreation programs per 1,000 persons Total population / 1,000	771,090 53,966	14,288.441	participant hours of recreation programs per 1,000 persons
7356	<b>Indoor Recreation Facilities:</b> 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	<b>Outdoor Recreation Facility Space:</b> 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)



**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 92**  
**PERFORMANCE MEASURES: EFFECTIVENESS**  
 for the year ended December 31, 2010

**LIBRARY SERVICES**

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

7451	Single-tier or lower-tier (Not a member of a union public library).	Data	7	Units	8
7452	Total library uses for your municipality only . . . . .	3,468,553		library uses	
	Total population (Copy entry from SLC 91 7405 31) . . . . .	53,966		persons	
<b>Member of a union public library</b>					
7453	Total library uses for a union public library . . . . .			library uses	
7454	Total population of union public library (excluding population of contracting municipality) . . . . .			persons	
<b>Upper-tier with a library board</b>					
7455	Total library uses for upper-tier library . . . . .			library uses	
7456	Total population served by upper-tier library (excluding population of contracting municipalities) . . . . .			persons	

7460	Library services: Library uses per person	Description	Data	Effectiveness Measure	Units
		Column 3 / Column 4	Column 5 / Column 6	7	8
		Total library uses	3,468,553	64.273	library uses per person
		Total population	53,966		

7463	Electronic library uses as a percentage of total library uses . . . . .	Effectiveness Measure	7	Units	8
7462	Non-electronic library uses as a percentage of total library uses . . . . .	90.9%		electronic library uses	
		9.1%		non-electronic library uses	

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**Schedule 92**  
**PERFORMANCE MEASURES: EFFECTIVENESS**  
for the year ended December 31, 2010

**PLANNING AND DEVELOPMENT**

**LAND USE PLANNING**

**Calculating Measure in line 8170:**

	Residential Units within Settlement Areas	Total Residential Units
8171	5	7
8172	69	92
8173	10	10
8174	0	0
8175	0	0
	<b>Subtotal</b>	<b>102</b>

8170 **Location of New Residential Units: Percentage of new residential units located within settlement areas**

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6	7	8
Number of new residential units located within settlement areas	79	77.5%	of new residential units which are located within settlement areas
<b>Total number of new residential units within the entire municipality</b>	<b>102</b>		

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

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6	7	8
Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2010	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, 2010	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, 2010	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		

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

Description	Effectiveness Measure	Units
	7	8
	NA	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

	NA	hectares were re-designated from agricultural purposes to other uses since January 1, 2000
--	----	--

**FIR2010: North Bay C**

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**MAH Code: 85101**

**Schedule 92**

**PERFORMANCE MEASURES: EFFECTIVENESS**

for the year ended December 31, 2010



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## Schedule 93

### PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

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
9914	Total Municipal Costs	2
<b>GENERAL GOVERNMENT</b>		
0100	General Comments:	
0206	General Government: Operating costs/Total costs for governance and corporate management as a % of total municipal costs	Materials' include capital expenses that do not qualify as an asset under the City's Tangible Capital Asset Policy or are under the established thresholds. 'Materials' also include loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811.
<b>FIRE</b>		
1100	General Comments:	
1103	Fire Services: Operating costs/Total costs for fire services per \$1,000 of assessment	
<b>POLICE</b>		
1200	General Comments:	
1204	Police Services: Operating costs/Total costs for police services per person	
<b>ROADWAYS</b>		
2100	General Comments:	
2111	Paved Roads: Operating costs/Total costs for paved (hard top) roads per lane kilometre	Materials' include capital expenses that do not qualify as an asset under the City's Tangible Capital Asset Policy or are under the established thresholds. 'Materials' also include loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #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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Asmt Code: 4844

MAH Code: 85101

## Schedule 93

### PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

#### 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

Materials' include capital expenses that do not qualify as an asset under the City's Tangible Capital Asset Policy or are under the established thresholds. 'Materials' also include loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #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 kilometre 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 kilometre of drainage system

#### WATER

3300 General Comments:

3311 Treatment of Drinking Water: Operating costs/Total costs for the treatment of drinking water 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

Materials' include capital expenses that do not qualify as an asset under the City's Tangible Capital Asset Policy or are under the established thresholds. 'Materials' also include loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #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

# FIR2010: North Bay C

Asmt Code: 4844

MAH Code: 85101

## Schedule 93

### PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

#### 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 services 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 Materials' include capital expenses that do not qualify as an asset under the City's Tangible Capital Asset Policy or are under the established thresholds. Materials' also include loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811.

7203 **Recreation Programs:** Operating costs/Total costs for recreation programs per person There are no tangible capital assets assigned specifically to 'recreational programs'. Assets related to the administration of programs are charged to general government or recreation facilities.

7306 **Recreation Facilities:** Operating costs/Total costs for recreation facilities per person Materials' include capital expenses that do not qualify as an asset under the City's Tangible Capital Asset Policy or are under the established thresholds. Materials' also include loss on disposals. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #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

# FIR2010: North Bay C

Asmt Code: 4844

MAH Code: 85101

## Schedule 93 PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

### EFFECTIVENESS Measures Reported on Schedule 92

PROTECTION SERVICES		Notes
FIRE		
1150	General Comments:	2
1151	Residential Fire Related Civilian Injuries: Number of residential fire related civilian injuries 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	
1155	Residential Fire Related Civilian Fatalities: Number of residential fire related civilian fatalities 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	
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	



# FIR2010: North Bay C

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## Schedule 93

### PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

#### 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
- Significant decrease from 2009 is the result of a decrease in number of Wastewater Treatment Plant bypasses. In 2009 there were two Wastewater Treatment Plant bypasses and in 2010 there was only a Sewage Lift Station bypass, affecting a smaller volume of wastewater.

#### 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)

# FIR2010: North Bay C

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## Schedule 93 PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

### 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

# FIR2010: North Bay C

Asmt Code: 4844

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## Schedule 93

### PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2010

#### 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 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 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.

**FIR2010: North Bay C**

Asmt Code: 4844  
MAH Code: 85101

**Schedule 94**  
**PERFORMANCE MEASUREMENT: QUESTIONS**  
for the year ended December 31, 2010

	Response	Lane kilometres	Description
	1	2	3
	Y, N or NA	km	LIST
			Modified Percentage of Total Expenditures
<b>General Government</b>			
0201			Method used to allocate Program Support to other functions in Schedule 40
0202			If "Other Method" is selected in line 0201, please describe method of allocating Program Support.
<b>Fire</b>			
1100			Type of Fire Fighting Force that exists in the Municipality?
1104			Does Municipality have property with significant assessed value that has its own Fire Fighting Force?
1105			If "Y" is selected in line 1104, please briefly describe the property.
<b>Police</b>			
1201			Are police services provided by your own police department?
1202			Are police services provided by another municipality?
1203			Are police services provided by the Ontario Provincial Police (OPP)?
<b>Roadways</b>			
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?
2202			Number of lane kilometres in the municipal road system
2203			Number of lane kilometres maintained in winter in own municipality
2204			Number of lane kilometres maintained during the rest of the year in own municipality (exclude private roads)
2205			Number of lane kilometres maintained in winter in own municipality and any other municipalities served.
2206			Does your municipality clear sidewalks and parking lots in winter?
2207			If "Y" is selected in line 2206, please describe briefly.
2208			Are any storm water costs included on the lines for paved roads or unpaved roads in Schedule 40?
2209			If "Y" is selected in line 2208, please describe briefly.
<b>Wastewater and Storm Water Systems</b>			
3101			Does your municipality provide wastewater collection?
3102			Does your municipality provide storm water collection?
3103			Does your municipality provide wastewater treatment and disposal?
3104			Does your municipality provide storm water treatment and disposal?
3105			Are wastewater and storm water systems integrated in all parts of the municipality?
3106			Are wastewater and storm water systems integrated in some parts of the municipality?

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 94  
PERFORMANCE MEASUREMENT: QUESTIONS**  
for the year ended December 31, 2010

**Water**

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

	N	Combination of Flat Rate and Metred billing system
--	---	--

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

**Libraries**

- 7400 Type of library service arrangements . . . . .
- 7401 If "Other" is selected in line 7400, please describe . . . . .

Response 1 Y, N or NA	Library Uses 2 #	Description 3 LIST
N		Lower-tier or single-tier with a library board.

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? . . . . .
- 7403 Total library uses for the library board . . . . .
- 7404 Total library uses for your municipality only . . . . .

N		
	3,468,553	
	3,468,553	

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA	Indicate whether your municipality Provides or Receives Service	Municipality List	Asmt Code	Comments
	2	4	5	6
	LIST	LIST		7

0203 General Government .....

Protection Services

1101 Fire .....

1202 Police .....

Roadways

2105 Paved Roads .....

2106 Unpaved Roads .....

2107 Bridges and Culverts .....

2203 Winter Control .....

Transit

2301 Conventional Transit .....

Wastewater and Storm Water Systems

3106 Wastewater Collection/Conveyance .....

**FIR2010: North Bay C**

Asmt Code: 4844

MAH Code: 85101

**Schedule 95**  
**PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY**  
for the year ended December 31, 2010

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA

Indicate whether your municipality Provides or Reserves Service

2 LIST  
4 LIST  
5  
6  
7 Comments

3104 Wastewater Treatment and Disposal .....

3105 Wastewater Collection/Conveyance, Treatment and Disposal (Integrated System)

3200 Storm Water  
Urban Storm Water Management .....

3204 Rural Storm Water Management .....

Water  
3303 Treatment of Drinking Water .....

3306 Distribution/Transmission of Drinking Water .....

3305 Treatment and Distribution/Transmission of Drinking Water (Integrated System)

3402 Solid Waste Management  
Garbage Collection .....

3502 Garbage Disposal .....

3602 Waste Diversion .....

**FIR2010: North Bay C**

Asmt Code: 4844

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**Schedule 95**  
**PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY**  
for the year ended December 31, 2010

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA	Indicate whether your municipality Provides or Receives Service	Municipality List	Asmt Code	MAH Code	Comments
	2	4	6	5	7
	LIST	LIST			

3603 Solid Waste Management - Collection, Disposal, Diversion  
(Integrated System)

7101 Parks and Recreation  
Parks

7201 Recreation programs

7301 Recreation facilities

7401 Libraries  
Libraries

8101 Land Use Planning  
Planning Services



