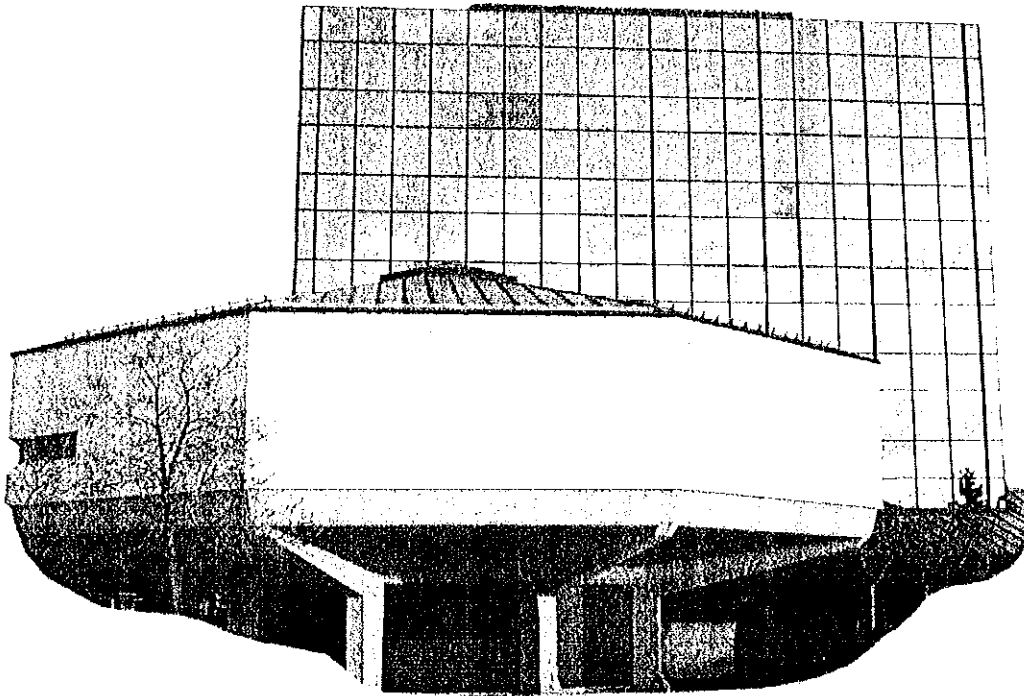




The Corporation of the
City of North Bay
200 McIntyre St. East
P.O. Box 360
North Bay, ON P1B 8H8
Tel: (705) 474-0400



FINANCIAL REPORT

Year Ended December 31, 2011

CITY OF NORTH BAY
PROVINCE OF ONTARIO

CITY COUNCIL 2010

MAYOR

Allan 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
Managing Director of Corporate Services
Managing Director of Community Services
Managing Director/City Engineer
Eng., Environmental Services & Works
Chief Financial Officer
Director of Human Resources

D. Linkie, MCIP, RPP
P.E.G. Leckie
J.D. Knox

A. Korell, P. ENG., RPP, MCIP
Margaret Karpenko, CMA
L. Janisse

AUDITORS

KPMG LLP

BANKERS

TD Canada Trust

**CONSOLIDATED
FINANCIAL
STATEMENTS**

Year Ended December 31, 2011

Consolidated Financial Statements

**CORPORATION OF THE
CITY OF NORTH BAY**

Year ended December 31, 2011

CORPORATION OF THE CITY OF NORTH BAY

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Year ended December 31, 2011

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KPMG LLP
Chartered Accountants
925 Stockdale Road
North Bay ON P1B 9N5

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INDEPENDENT AUDITORS' REPORT

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 which comprise the consolidated statement of financial position as at December 31, 2011, the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated 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 overall presentation of the consolidated 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, these consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the City of North Bay as at December 31, 2011 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Comparative Information

The consolidated financial statements of The Corporation of the City of North Bay as at and for the year ended December 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on June 6, 2011.

Chartered Accountants, Licensed Public Accountants

June 4, 2012
North Bay, Canada

CORPORATION OF THE CITY OF NORTH BAY

Consolidated Statement of Financial Position

December 31, 2011, with comparative figures for 2010


	2011	2010
		Restated (note 20)
FINANCIAL ASSETS:		
Cash and cash equivalents	\$ 27,568,111	22,569,417
Investments (note 2)	12,250,259	10,831,825
Taxes receivable	4,145,042	3,846,957
Accounts receivable (note 3a)vii)	13,123,347	15,444,059
Other assets	1,599,711	216,031
Notes receivable from government business enterprises (note 3a)v)	20,844,551	20,844,551
Investment in government business enterprises (note 3b)	28,854,823	26,027,007
	108,385,844	99,779,847
LIABILITIES:		
Accounts payable and accrued liabilities	16,607,066	15,809,062
Deferred revenue - general	1,058,405	1,124,363
Deferred revenue - obligatory reserve funds (note 4)	3,787,920	3,748,460
Accrued interest on long-term liabilities (note 8)	213,492	204,197
Post employment benefits payable (note 5)	12,868,755	12,761,000
Solid waste landfill closure and post-closure care liability (note 6)	2,144,527	2,022,099
Net long-term liabilities (note 7)	59,904,699	56,190,331
	96,584,864	91,859,512
NET FINANCIAL ASSETS	11,800,980	7,920,335
NON-FINANCIAL ASSETS:		
Tangible capital assets (note 18)	492,324,772	487,274,045
Inventories of supplies	2,030,089	1,790,705
Prepaid expenses	543,147	550,187
Commitments (note 11)		
Contingent liabilities (note 12)		
Environmental indemnities (note 13)		
Accumulated surplus (note 9)	\$ 506,698,988	497,535,272

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

Year ended December 31, 2011, with comparative figures for 2010

	2011 Budget (Note 16) (Unaudited)	2011 Total	2010 Total Restated (note 20)
Revenues:			
Property taxation	\$ 68,355,567	68,294,856	66,256,273
Taxation from other governments	3,539,563	3,998,226	4,001,795
User charges	27,300,800	27,607,006	26,536,667
Government transfers and grants	22,511,461	25,372,809	34,212,957
Licenses, permit fees and rents	2,907,757	2,045,692	2,047,643
Investment income	1,975,000	1,813,045	1,530,824
Provincial Offences Act (note 15)	1,780,000	1,608,181	1,686,632
Other	5,501,670	6,316,439	6,389,049
Equity earnings of government business enterprises (note 3)	-	3,518,947	2,503,858
	133,871,818	140,575,201	145,165,698
Expenses:			
General government	5,195,346	5,704,988	5,180,467
Protection services	32,153,636	33,442,056	32,871,659
Transportation services	19,575,841	36,276,319	31,521,650
Engineering and Environmental services	16,142,629	25,085,746	26,662,832
Community services	14,948,357	15,544,710	18,193,343
Recreation and cultural services	10,295,630	13,008,735	11,433,118
Planning and development	1,622,444	2,348,931	2,164,964
	99,933,883	131,411,485	128,028,033
Annual surplus	33,937,935	9,163,716	17,137,665
Accumulated surplus, beginning of year			
As previously stated	497,535,272	497,535,272	471,408,020
Restatement (note 20)	-	-	8,989,587
As restated	497,535,272	497,535,272	480,397,607
Accumulated surplus, end of year (note 9)	531,473,207	506,698,988	497,535,272

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

Year ended December 31, 2011, with comparative figures for 2010

	2011 Budget (note 16) (Unaudited)	2011 Total	2010 Total Restated (note 20)
Annual surplus	\$ 33,937,935	9,163,716	17,137,665
Acquisition of tangible capital assets	(28,777,814)	(29,385,180)	(36,818,624)
Amortization of tangible capital assets	-	20,768,697	19,457,758
Disposal of tangible capital assets	-	3,565,756	1,822,679
	(28,777,814)	(5,050,727)	(15,538,187)
Increase in inventories of supplies	-	(239,384)	(78,588)
Decrease in prepaid expenses	-	7,040	339,604
	-	(232,344)	261,016
Change in net financial assets	5,160,121	3,880,645	1,860,494
Net financial assets, beginning of year	7,920,335	7,920,335	6,059,841
Net financial assets, end of year	\$ 13,080,456	11,800,980	7,920,335

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

CORPORATION OF THE CITY OF NORTH BAY

Consolidated Statement of Cash Flows

Year ended December 31, 2011, with comparative figures for 2010

	2011	2010
		Restated (note 20)
Operating transactions:		
Annual surplus	\$ 9,163,716	17,137,665
Items not involving cash:		
Amortization of tangible capital assets	20,768,697	19,457,758
Equity earnings of government business enterprises	(3,518,947)	(2,503,858)
Accrued interest on long-term liabilities	9,295	(29,760)
Dividend in-kind	-	409,091
Increase in post employment benefits payable and other liabilities	107,755	331,000
Increase in solid waste landfill closure and post-closure care liability	122,428	142,050
Changes in non-cash operating balances:		
(Increase) in taxes receivable	(298,085)	(1,312,299)
Decrease (increase) in accounts receivable	2,320,712	(141,537)
(Increase) decrease in other assets	(1,383,680)	134,110
Increase (decrease) in accounts payable	798,004	(5,523,579)
(Decrease) increase in deferred revenue	(65,958)	218,099
Increase in obligatory reserve fund	39,460	1,487,285
Decrease prepaid expenses	7,040	339,604
Increase in inventories of supplies	(239,384)	(78,588)
	27,831,053	30,067,041
Capital transactions:		
Disposal of tangible capital assets	3,565,756	1,822,679
Acquisition of tangible capital assets	(29,385,180)	(36,818,624)
	(25,819,424)	(34,995,945)
Investing transactions:		
Change in portfolio investments	(1,418,434)	10,501,005
Cash dividend received from government business enterprises	691,131	1,550,000
	(727,303)	12,051,005
Financing transactions:		
Proceeds from debt issues	11,000,000	8,000,000
Debt repayments (note 7)	(7,285,632)	(7,147,610)
	3,714,368	852,390
Net change in cash and cash equivalents	4,998,694	7,974,491
Cash and cash equivalents, beginning of year	22,569,417	14,594,926
Cash and cash equivalents, end of year	\$ 27,568,111	22,569,417

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

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

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") are 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")
- North Bay Jack Garland Airport Corporation ("Airport")

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

ii) Investment in Government Business Enterprises:

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.

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.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

1. Significant accounting policies (continued):

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, development or betterment 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 and equipment	3 to 40	Years
Computer hardware and software	4	Years
Roads	20 to 40	Years
Water and sewer	75	Years
Bridges and structures	75	Years
Work-In-Process	No Amortization	Prior to Project Completion

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

1. Significant accounting policies (continued):

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:

i) Actuarial cost method:

Accrued benefit obligations are computed using the Projected Benefit Method Pro Rated on Service, as defined in PSAB 3250 and 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.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

1. Significant accounting policies (continued):

i) Government grants:

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

j) Transfer payments:

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

k) Investment income:

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

l) User fees 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. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Investments:

	2011	2010
Investment in financial institutions - bonds	\$ 12,250,059	\$ 10,831,625
Other	200	200
Total Investments, end of year	\$ 12,250,259	\$ 10,831,825

The City's investment in financial institutions totaling \$12,250,259 are reported at cost and mature between 2011 to 2017, with yields ranging from 1.25% to 5.382%. The current short-term portion equals \$1,787,624.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

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.

	2011	2010
		Restated (note 20)
Balance Sheet		
Total Assets	\$ 80,369,158	\$ 73,418,685
Total Liabilities	\$ 51,514,335	\$ 47,391,678
Net Assets	28,854,823	26,027,007
Total Liabilities and Net Assets	\$ 80,369,158	\$ 73,418,685
Statement of Operations		
Total Revenues	\$ 13,438,190	\$ 13,461,217
Total Expenses	9,919,243	10,957,359
Net income	\$ 3,518,947	\$ 2,503,858

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

- i) The City purchased electricity and services from Distribution including electrical energy in the amount of \$1,918,511 (2010 - \$1,450,209), street light energy in the amount of \$764,610 (2010 - \$520,542), construction activity in the amount of \$62,344 (2010 - \$147,828) and street light maintenance in the amount of \$158,299 (2010 - \$143,416).
- ii) The City received municipal taxes from Distribution in the amount of \$58,586 (2010 - \$60,827)
- iii) Distribution purchased goods and services from the City totalling \$234,970 (2010 - \$201,120)
- iv) The City received CDM incentives from Distribution totalling \$400 (2010 - \$59,942).
- 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 (2010 - \$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 (2010 - \$975,580) from promissory note (a) and \$66,648 (2010 - \$66,648) from promissory note (b).
- vii) At December 31, 2011 the City balances include accounts receivable of \$155,942 (2010 - \$148,317) and accounts payable and accrued liabilities of \$335,125 (2010 - \$350,047) due to/from Distribution.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

3. Government business enterprises (continued):

b) Investment in Government Business Enterprises:

	2011	2010
		Restated (note 20)
Investment in government business enterprises, beginning of year	\$ 26,027,007	\$ 25,482,240
Equity in earnings:		
North Bay Hydro Holding Limited	3,518,947	2,503,858
Cash dividend received - Hydro	(691,131)	(1,550,000)
Dividend in kind received - Hydro	-	(409,091)
Investment in government business enterprises, end of year	\$ 28,854,823	\$ 26,027,007

4. Deferred revenue - obligatory funds:

	2011	2010
Balance, beginning of the year	\$ 3,748,460	\$ 2,261,175
Federal gas tax contributions	3,310,814	3,321,815
Provincial gas tax contributions	1,034,193	1,013,403
Development contributions	352,253	845,454
Investment income	67,745	58,941
Utilization of funds	(4,725,545)	(3,752,328)
Deferred Revenue - Obligatory Funds, end of year	\$ 3,787,920	\$ 3,748,460
Analyzed as follows:		
Development charges	\$ 1,739,189	\$ 1,622,613
Federal gas tax contributions	289,619	1,039,695
Provincial gas tax contributions	526,652	-
Subdivider contributions	-	23,356
Cash in lieu of parkland	572,493	558,134
Building Code Act	659,967	504,662
Deferred Revenue - Obligatory Funds, end of year	\$ 3,787,920	\$ 3,748,460

Included in cash and cash equivalents is restricted amounts of \$3,787,920 (2010 - \$3,748,460) with respect to the above obligatory reserve funds.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

5. Post employment benefits payable:

	2011	2010
Sick leave benefits	\$ 6,370,466	\$ 6,264,000
Supplementary health benefits	6,498,289	6,497,000
Total employment benefits payable	\$ 12,868,755	\$ 12,761,000

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:

	2011	2010
Sick Leave Benefits:		
Accrued benefit, beginning of year	\$ 6,264,000	\$ 6,170,000
Amortization of unamortized actuarial gains/losses & other	49,000	22,000
Service cost for the year	832,617	337,000
Interest expense for the year	266,872	283,000
Benefits paid during the year	(1,042,023)	(548,000)
Accrued Benefit Liability and Projected Obligation, end of year	\$ 6,370,466	\$ 6,264,000
Supplementary Health Benefits:		
Accrued benefit, beginning of year	\$ 6,497,000	\$ 6,260,000
Amortization of unamortized actuarial gains/losses & other	59,000	26,000
Service cost for the year	256,746	381,000
Interest expense for the year	292,202	304,000
Benefits paid during the year	(606,659)	(474,000)
Accrued Benefit Liability and Projected Obligation, end of year	\$ 6,498,289	\$ 6,497,000

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

5. Post employment benefits payable (continued):

A comprehensive actuarial valuation was completed as at December 31, 2011 by an actuarial firm. The next valuation date will be for 2014, as at December 31. The main actuarial assumptions employed for the valuations are as follows:

- i) The discount rate was assumed at 4.25% per annum for Accrued Benefit Obligation ("ABO") (2010 - 4%) and 4.25% per annum for the 2011 expense (2010 - 4.5%).
- ii) Future general salary and wage levels were assumed to increase 3% per annum.
- iii) Health Costs were assumed at 6.3333% per annum from 2011 through 2013, reducing by 0.3333% annually to 4% in 2020 (2010 hospital - 4.5%, 2010 prescription drugs - 9%, 2010 other medical and travel costs - 4%).
- iv) Dental costs were assumed to increase at 4% per annum.
- v) The expected average remaining service life is 12 years for non-pension post retirement benefits and 11 years for post employment benefits.

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 1,414,000 cubic metres of waste and is estimated to have a remaining landfill life of approximately 20.7 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, 2011 for the current year post-closure liability of both sites in the amount of \$2,144,527 (2010 - \$2,022,099) and has been accrued in the consolidated financial statements. Based on a 35 year liability assumption, the total estimated future expenditures for post-closure of both Merrick and Marsh landfill is \$5,584,640 (2010 - \$5,436,317). Of which \$3,414,218 (2010 - \$3,414,218) represents the amount of Merrick site future post-closure liability yet to be accrued.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

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:

	2011	2010
Debentures (i)	\$ 36,192,450	\$ 42,665,750
Term loans (ii)	14,000,000	3,400,000
Lease commitments	-	18,686
Hospital commitment (iii)	9,712,249	10,105,895
Total Net Long-Term Liabilities (iv)	\$ 59,904,699	\$ 56,190,331

- (i) The debentures bear interest at rates of 1.7% to 6.35%, repayable in annual principal payments of \$4,608,000 (2010 - \$4,690,000) and semi-annual principal payments of \$435,650 (2010 - \$435,650) plus interest, maturing in November, 2012 to December, 2027.
- (ii) The term loans bear interest at rates of 3.92% to 4.61%, repayable in semi-annual principal payments of \$200,000 (2010 - \$200,000) plus interest, maturing in December, 2018 to December, 2019.
- (iii) 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 15 payments of \$1,000,000 is \$9,712,249.
- (iv) Total 2011 principal payments for long-term liabilities including leases, totalled \$7,285,632 (2010 - \$7,147,610).

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

	2011	2010
2012	\$ 7,599,565	\$ 7,285,632
2013	7,068,601	6,499,565
2014	6,786,139	5,968,601
2015	6,363,519	5,686,139
2016	5,757,788	5,263,519
2017 thereafter	26,329,087	25,486,875
Total Net Long-Term Liabilities	\$ 59,904,699	\$ 56,190,331

The repayments are summarized as follows:

From municipal revenues	\$ 46,413,399	\$ 44,240,331
From user fees	13,491,300	11,950,000
Total Net Long-Term Liabilities	\$ 59,904,699	\$ 56,190,331

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

7. Net long-term liabilities (continued):

The repayments to be funded by municipal revenues include \$9,147,610 for the discounted hospital commitment noted in part 7a). The user fees include a current \$7,900,000 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.

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:

	2011	2010
General government	\$ 20,622	\$ 40,977
Protection services	19,726	45,432
Transportation services	823,340	835,138
Engineering and Environmental services	477,698	428,000
Community services	596,354	628,636
Recreation and cultural services	271,406	201,642
Planning and development	137,066	206,491
Total Interest Payments	\$ 2,346,212	\$ 2,386,316

Interest includes accruals on long-term liabilities outstanding in the amount of \$213,492 (2010 - \$204,197).

9. Accumulated surplus:

	2011	2010
Investment in tangible capital assets	\$ 492,324,772	\$ 487,274,045
General surplus	18,969,258	13,494,738
Reserve funds	20,743,862	20,987,044
Equity in government business enterprises	49,699,374	46,871,558
Amounts to be recovered:		
Post employment benefits and other liabilities	(12,989,052)	(12,879,683)
Landfill closure and post-closure liabilities	(2,144,527)	(2,022,099)
Hospital commitment	(9,712,249)	(10,105,895)
Debt for tangible capital assets	(50,192,450)	(46,084,436)
Accumulated Surplus, end of year	\$ 506,698,988	\$ 497,535,272

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

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 419,007 active and retired members and approximately 947 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, 2011, the estimated accrued pension obligation for all members of the Plan was \$64,548 million (2010 - \$60,035 million). The Plan had an actuarial value of net assets at that date of \$57,352 million (2010 - \$55,568 million) indicating an actuarial deficit of \$7,290 million (2010 - \$4,467 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 2011 were \$3,590,864 (2010 - \$3,064,597).

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.

In 2011 costs totaled \$929,297 (2010 - \$864,996) for waste collection and \$717,848 (2010 - \$754,754) 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 2011, lease costs totalled \$91,584 (2010 - \$90,792).

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 2011 the contract costs to operate the landfill totaled \$843,557 (2010 - \$751,431).

d) 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 2011, contract costs totalled \$480,281 (2010 - \$477,910).

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

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.

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 \$54,659 (2010 - \$53,777) 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.

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

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.

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 2011 fiscal year with comparative 2010 figures:

	2011	2010
Revenues (net of refunds)	\$ 1,595,024	\$ 1,689,936
Year end accrual	13,157	(3,304)
	\$ 1,608,181	\$ 1,686,632
Expenses:		
Provincial charges	\$ 149,298	\$ 151,863
City operating expenses	949,929	822,712
	\$ 1,099,227	\$ 974,575
Net Revenue	\$ 508,954	\$ 712,057
Participating partners share	\$ 219,236	\$ 311,311
Year end accrual	-	-
City of North Bay Share	\$ 289,718	\$ 400,746

As per regulations, the City's consolidated statement of operations includes an accrual for POA receivables as at December 31, 2011 in the amount of \$261,575 (2010 - \$248,418). 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, 2011

16. Budget:

The Budget By-law adopted by Council for the 2011 year 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:

	2011	2010
Budget By-law for the year	\$ -	\$ -
Add: Debt principal repayments	6,820,946	7,122,664
Investment in tangible capital assets	28,777,814	34,546,000
Less: Net transfer to/(from) reserves	(1,660,825)	(3,490,052)
Budget Surplus Per Statement of Operations	\$ 33,937,935	\$ 38,178,612

17. 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, 2011

18. Tangible Capital Assets

	Land & Land Improvements	Buildings	Vehicles	Machinery & Equipment	Computer Hardware & Software	Roads	Water & Sewer	Bridges & Structures	Leasehold Improvements	Work in Process	2011 Total
Cost, beginning of year	\$ 89,591,685	92,474,067	29,663,002	66,564,375	4,727,386	211,461,391	172,510,021	35,169,939	-	61,647,402	763,809,268
Additions during the year	11,170,484	4,472,225	1,372,017	3,724,679	553,027	20,448,256	14,075,520	-	1,851,578	(28,282,606)	29,385,180
Disposals during the year	(426,000)	(4,593)	(1,304,874)	(235,205)	(110,770)	(3,675,349)	(1,784,967)	-	-	-	(7,541,758)
Cost, end of year	100,336,169	96,941,699	29,730,145	70,053,849	5,169,643	228,234,298	184,800,574	35,169,939	1,851,578	33,364,796	785,652,690
Accumulated amortization, beginning of year	36,261,039	25,124,271	16,380,510	28,308,804	4,027,305	96,352,653	60,285,446	9,795,195	-	-	276,535,223
Amortization expense	3,318,630	2,169,150	2,062,888	3,371,822	456,892	6,368,019	2,511,587	463,420	46,289	-	20,768,697
Disposals during the year	(106,500)	(2,212)	(1,079,765)	(168,114)	(110,770)	(1,742,552)	(766,068)	-	-	-	(3,976,002)
Accumulated amortization, end of year	39,473,169	27,291,209	17,363,612	31,512,512	4,373,427	100,978,120	62,030,965	10,258,615	46,289	-	293,327,918
Net book value, beginning of year	53,330,646	67,349,796	13,282,492	38,255,571	700,081	115,108,738	112,224,575	25,374,744	-	61,647,402	487,274,045
Net book value, end of year	\$ 60,863,000	69,650,490	12,366,533	38,541,337	796,216	127,256,178	122,769,609	24,911,324	1,805,289	33,364,796	492,324,772

	Land & Land Improvements	Buildings	Vehicles	Machinery & Equipment	Computer Hardware & Software	Roads	Water & Sewer	Bridges & Structures	Leasehold Improvements	Work in Process	2010 Total
Cost, beginning of year	\$ 87,594,558	77,506,844	27,495,415	34,529,442	4,221,809	204,402,630	168,053,444	30,085,719	-	99,430,108	733,319,969
Additions during the year	2,009,694	15,389,483	4,621,077	32,584,766	534,407	8,455,943	5,938,003	5,084,220	-	(37,782,706)	36,834,887
Disposals during the year	(12,567)	(422,260)	(2,453,490)	(549,833)	(28,830)	(1,397,182)	(1,481,426)	-	-	-	(6,345,588)
Cost, end of year	89,591,685	92,474,067	29,663,002	66,564,375	4,727,386	211,461,391	172,510,021	35,169,939	-	61,647,402	763,809,268
Accumulated amortization, beginning of year	33,231,170	23,507,098	16,685,100	25,723,328	3,712,758	91,054,935	58,365,672	9,331,522	-	-	261,611,583
Amortization expense	3,029,869	2,031,962	2,096,165	3,101,979	343,377	6,031,812	2,347,712	463,673	-	-	19,446,549
Disposals during the year	-	(414,789)	(2,400,755)	(516,503)	(28,830)	(734,094)	(427,938)	-	-	-	(4,522,909)
Accumulated amortization, end of year	36,261,039	25,124,271	16,380,510	28,308,804	4,027,305	96,352,653	60,285,446	9,795,195	-	-	276,535,223
Net book value, beginning of year	54,363,388	53,999,746	10,810,315	8,806,114	509,051	113,347,695	109,687,772	20,754,197	-	99,430,108	471,708,386
Net book value, end of year	\$ 53,330,646	67,349,796	13,282,492	38,255,571	700,081	115,108,738	112,224,575	25,374,744	-	61,647,402	487,274,045

CORPORATION OF THE CITY OF NORTH BAY

Notes to Financial Statements

Year ended December 31, 2011

19. 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 plowing and 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 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, 2011

19. Segmented information (continued):

	General Gov't	Protection	Transportation	Engineering & Environmental	Community Services	Recreation & Cultural	Planning & Development	2011 Total
Revenues:								
Taxation	\$ -	-	-	-	-	-	-	68,294,856
Other Taxation	-	-	-	-	-	-	-	3,998,226
Fees and user charges	329,374	395,514	4,303,038	21,026,574	-	1,411,871	140,635	27,607,006
Grants and transfers	28,864	1,461,660	7,970,197	3,740,530	8,568,700	3,213,902	388,956	25,372,809
License, permits and rents	1,302,017	-	-	-	-	743,675	-	2,045,692
Investment Income	1,801,819	-	-	-	-	11,226	-	1,813,045
Provincial Offences	-	1,608,181	-	-	-	-	-	1,608,181
Other	1,724,492	141,994	2,811,930	940,553	-	592,336	105,134	6,316,439
Equity in GBE	-	-	-	-	-	-	-	3,518,947
	5,185,566	3,607,349	15,085,165	25,707,657	8,568,700	5,973,010	634,725	140,575,201
Expenses:								
Salary and benefits	2,582,925	27,767,812	10,591,074	7,203,774	-	6,461,930	1,229,345	55,836,860
Materials	280,570	2,906,353	11,038,861	6,304,862	-	3,384,736	698,797	24,614,179
Contracted services	943,285	1,404,186	2,178,122	5,800,354	-	772,777	260,619	11,359,343
Rents and financial	23,478	68,851	255,912	237,719	-	108,833	11,739	706,532
External Transfers	-	522,363	-	-	14,948,357	308,945	-	15,779,665
Interest	20,622	19,726	823,340	477,698	596,354	271,406	137,066	2,346,212
Amortization	1,854,108	752,764	11,389,013	5,061,337	-	1,700,108	11,364	20,768,684
	5,704,988	33,442,055	36,276,322	25,085,744	15,544,711	13,008,735	2,348,930	131,411,485
Net Balance	\$ (518,422)	(29,834,706)	(21,191,157)	621,913	(6,976,011)	(7,035,725)	(1,714,205)	9,163,716
	General Gov't	Protection	Transportation	Engineering & Environmental	Community Services	Recreation & Cultural	Planning & Development	2010 Total
Revenue:								
Taxation	\$ -	-	-	-	-	-	-	66,256,273
Other taxation	-	-	37,500	-	-	-	-	4,001,795
Fees and user charges	342,138	421,016	4,127,568	20,234,688	-	1,267,222	144,035	26,536,667
Grants and transfers	28,662	1,481,344	11,100,426	5,087,686	11,311,300	4,685,487	518,052	34,212,957
License, permits and rents	1,489,406	404,841	-	138,396	-	4,000	13,000	2,047,643
Investment Income	1,524,262	-	6,562	-	-	-	-	1,530,824
Provincial Offences	-	1,686,632	-	-	-	-	-	1,686,632
Other taxation	1,474,126	449,511	2,761,711	1,013,292	-	686,234	4,175	6,389,049
Equity in GBE	-	-	-	-	-	-	-	2,503,858
	4,858,594	4,443,344	18,033,767	26,472,062	11,311,300	6,642,943	679,262	145,166,898
Expenses:								
Salary and benefits	2,604,008	27,330,133	10,089,060	6,462,494	-	6,336,633	1,131,438	53,943,767
Materials	500,062	2,590,460	7,496,188	7,109,782	-	2,697,855	409,197	20,803,545
Contracted Services	742,578	1,420,845	2,173,654	6,967,340	-	531,221	395,176	12,230,814
Rents and 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	844,550	428,000	628,636	201,641	206,491	2,395,725
Amortization	1,239,877	790,237	10,697,658	5,462,718	-	1,256,232	11,035	19,457,757
	5,180,467	32,871,659	31,521,650	26,662,832	18,193,343	11,433,118	2,164,964	128,028,033
Net Balance	\$ (321,873)	\$ (28,428,315)	\$ (13,487,883)	\$ (190,770)	\$ (6,882,043)	\$ (4,790,175)	\$ (1,486,703)	17,137,665

CORPORATION OF THE CITY OF NORTH BAY

Notes to Consolidated Financial Statements

Year ended December 31, 2011

20. Change in accounting policy:

On January 1, 2011, the North Bay Jack Garland Airport Corporation (the "Airport") adopted Canadian Generally Accepted Accounting Principles for government not-for-profit organizations ("GNPO") as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA"). Previously, the Airport prepared its financial statements in accordance with CICA handbook - accounting Part V - pre-changeover accounting standards. Accordingly, the City accounted for its interest in the Airport using the modified equity method. In accordance with PSAB standards, the City has consolidated the financial statements of the Airport and eliminated inter-company transactions and balances. The change in accounting policy has been applied retroactively and the City has adjusted all comparative information provided by applying PSAB standards. A summary of transitional adjustments recorded to surplus and the statement of Operations is as follows:

a) Accumulated surplus:

The following table summarizes the impact of the change in accounting policy on the City's accumulated surplus as of January 1, 2010:

Accumulated Surplus:	
As previously reported, December 31, 2009	\$ 471,408,020
Transitional adjustment - airport	8,989,587
Restated, January 1, 2010	\$ 480,397,607

b) Consolidated Statement of Operations:

As a result of the above noted change in accounting policy, the City recorded the following adjustments to the annual surplus for the year ended December 31, 2010:

Annual Surplus:	
As previously reported for year ended December 31, 2010	\$ 17,168,686
Elimination of equity earnings of North Bay Jack Garland Airport	(163,915)
Consolidation of Airport revenues	2,695,026
Consolidation of Airport expenses	(2,562,132)
Restated for the year ended December 31, 2010	\$ 17,137,665

21. Comparative information:

The 2010 consolidated financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior annual surplus.

**FINANCIAL
INFORMATION
REPORT**

Year Ended December 31, 2011

2011 FINANCIAL INFORMATION RETURN

Municipality: **North Bay**
 Tier: **Single Tier**
 Area: **Nipissing D**

MSO office: **Northeast Ontario**
 Asmt Code: **4844**
 MAH Code: **05101**

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

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Description	Requirement
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	705-474-0626 Ext. 2227
0024	Fax	705-495-1024
0028	Email (Required)	Jennifer.McDonald@cityofnorthbay.ca
0030	Website address of Municipality	cityofnorthbay.ca
0091	Municipal Auditor	Oscar Poloni
0092	Municipal Audit Firm	KPMG LLP
0090	Municipal Treasurer	Margaret Karpenko
0093	Municipal Treasurer Email (Required)	Margaret.Karpenko@cityofnorthbay.ca
0094	Date	31-May-2012

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	Municipal
0040	Households	Municipal
0041	Population	Stats Can
0042	Youth Population	Stats Can

City of North York
 A/C Code: 4121
 M/A Code: 8510

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS - REVENUE
 for the year ended December 31, 2011

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)		68,294,863
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		3,960,476
9940	Subtotal		72,255,339
	Ontario Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)		8,568,700
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699	Subtotal		8,568,700
	Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)		2,844,431
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		5,316,966
0820	Canada conditional grants (SLC 12 9910 02)		299,427
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		7,099,275
0830	Deferred revenue earned (Provincial Gas Tax)		
0831	Deferred revenue earned (Canada Gas Tax)		775,228
0899	Subtotal		16,335,327
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)		0
1099	Revenue from other municipalities (SLC 12 9910 03)		702,550
1299	Total User Fees and Service Charges (SLC 12 9910 04)		29,754,934
	Licences, permits, rents, etc.		
1410	Trailer revenue and permits		
1420	Licences and permits		1,302,017
1430	Rents, concessions and franchises		743,675
1498	Other		
1499	Subtotal		2,045,692
	Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>		1,608,181
1610	Other fines		381,373
1620	Penalties and interest on taxes		683,941
1698	Other		
1699	Subtotal		2,673,495
	Other revenue		
1805	Investment income		1,813,045
1806	Interest earned on reserves and reserve funds		
1811	Gain/Loss on sale of land & capital assets		531,704
1812	Deferred revenue earned (Development Charges)		
1813	Deferred revenue earned (Recreational land (The Planning Act))		
1814	Other Deferred revenue earned		
1830	Donations		
1831	Donated Tangible Capital Assets (SLC 53 0610 01)		0
1840	Sale of publications, equipment, etc.		667,747
1850	Contributions from non-consolidated entities		
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)		
1870	Gaming and Casino Revenues		
1890	Other Reimbursement of Expenses/Services		675,396
1891	Other Developer Contributions		536,822
1892	Other Sponsorships		132,985
1893	Other Miscellaneous		362,524
1894	Other		
1895	Other		
1896	Other		
1897	Other		
1898	Other		
1899	Subtotal		4,720,223
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)		
1885	Personal Vehicle Tax, PVT (City of Toronto Act, 2006)		
1905	Increase/Decrease in Government Business Enterprise equity		3,518,947
9910	TOTAL Revenues		140,575,207

2011 North Bay

Account Code: 4844
 MAF Code: 6510

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS - REVENUE
 (for the period ended December 31, 2011)

Continuity of Accumulated Surplus/(Deficit)

	1
	\$
2010 PLUS: Total Revenues (SLC 10 9910 01)	140,575,207
2020 LESS: Total Expenses (SLC 40 9910 11)	131,411,491
2030 PLUS: Consolidated of Airport	
2040 PLUS:	
2045 PLUS: PSAB Adjustments	
2099 Annual Surplus/(Deficit)	9,163,716
2060 Accumulated surplus/(deficit) at the beginning of year	497,535,274
9950 Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2060 01)	506,698,990

Continuity of Government Business Enterprise Equity

	1
	\$
6010 Government Business Enterprise Equity, beginning of year	46,871,558
6020 PLUS: Net Income for Government Business Enterprise for year	3,518,947
6060 PLUS: Dividends	691,131
6090 Government Business Enterprise Equity, end of year	49,699,374

Total of line 0899 includes:

	1
	\$
4020 Provincial Gas Tax	1,034,193

Canada Gas Tax Funding

	1
	\$
4025 General Government	
Transportation Services:	
4030 Roads - Paved	3,735,000
4031 Roads - Unpaved	
4032 Roads - Bridges and Culverts	
4033 Roadways - Traffic Operations & Roadside	
4040 Transit - Conventional	
4041 Transit - Disabled & special needs	
Environmental Services:	
4060 Wastewater collection/conveyance	
4061 Wastewater treatment & disposal	
4062 Urban storm sewer system	129,000
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	222,042
4099	Canada Gas Tax 4,086,042



Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
(to be used in conjunction with Schedule 11)

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	11,575	4,354	0	321,874	0	12,934	0
Protection services							
0410 Fire	16,127	0	0	157,424	0	0	0
0420 Police	884,898	123,949	436,686	217,640	0	0	0
0421 Court Security	0	0	0	0	0	0	0
0422 Prisoner Transportation	0	0	0	0	0	0	0
0430 Conservation authority	0	0	0	0	0	0	0
0440 Protective inspection and control	0	0	0	0	0	0	0
0445 Building permit and inspection services	0	0	0	20,450	0	0	0
0450 Emergency measures	0	0	0	0	0	0	0
0460 Provincial Offences Act (POA)	0	0	0	0	0	0	0
0498 Other							
0499 Subtotal	901,025	123,949	436,686	395,514	0	0	0
Transportation services							
0611 Roads - Paved	15,718	0	0	215,172	1,617,711	4,464,661	0
0612 Roads - Unpaved	0	0	0	0	0	0	0
0613 Roads - Bridges and Culverts	0	0	0	0	0	0	0
0614 Roads - Traffic Operations & Roadside	0	0	0	0	0	0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0	0	0	0	0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0	0	0	0	0
0631 Transit - Conventional	510,000	0	0	3,158,979	524,193	0	0
0632 Transit - Disabled & special needs	0	0	0	99,892	0	0	0
0640 Parking	2,201	0	0	828,994	0	0	0
0650 Street lighting	0	0	0	0	0	120,000	0
0660 Air transportation	0	0	45,251	2,155,430	0	0	0
0698 Other							
0699 Subtotal	527,919	0	45,251	6,458,467	2,141,904	4,584,661	0
Environmental services							
0811 Wastewater collection/conveyance	0	0	0	9,093,047	235,682	0	0
0812 Wastewater treatment & disposal	0	0	0	39,549	0	190,353	0
0821 Urban storm sewer system	0	0	0	0	0	129,000	0
0822 Rural storm sewer system	0	0	0	0	0	0	0
0831 Water treatment	10,545	0	0	9,440,326	695,079	619,085	0
0832 Water distribution/transmission	0	0	0	209,611	251,734	437,162	0
0840 Solid waste collection	0	0	0	0	0	0	0
0850 Solid waste disposal	0	0	123,786	2,219,448	0	0	0
0860 Waste diversion	893,640	0	31,814	24,593	251,650	0	0
0898 Other							
0899 Subtotal	904,185	0	155,600	21,026,574	1,434,145	1,375,600	0
Health services							
1010 Public health services	0	0	0	0	0	0	0
1020 Hospitals	0	0	0	0	0	0	0
1030 Ambulance services	0	0	0	0	0	0	0
1035 Ambulance dispatch	0	0	0	0	0	0	0
1040 Cemeteries	0	0	0	0	0	0	0
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance	0	0	0	0	0	0	0
1220 Assistance to aged persons	0	0	0	0	0	0	0
1230 Child care	0	0	0	0	0	0	0
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing	0	0	0	0	0	0	0
1420 Non - Profit/Cooperative Housing	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	25,500	0	0	0	1,740,917	1,126,080	0
1620 Recreation programs	169,794	5,900	0	132,222	0	0	0
1631 Recreation facilities - Golf Course, Marina, Ski Hill	5,849	0	0	39,185	0	0	0
1634 Recreation facilities - All Other	18,099	0	0	1,220,541	0	0	0
1640 Libraries	101,764	0	0	19,922	0	0	0
1645 Museums	0	0	0	0	0	0	0
1650 Cultural services	0	0	0	0	0	0	0
1698 Other (Summer Festival Sales)	0	0	0	0	0	0	0
1699 Subtotal	341,006	5,900	0	1,411,870	1,740,917	1,126,080	0
Planning and development							
1810 Planning and zoning	1,050	0	0	0	0	0	0
1820 Commercial and industrial	157,670	165,224	65,013	140,635	0	0	0
1830 Residential development	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	0	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0	0	0	0	0
1898 Other							
1899 Subtotal	158,720	165,224	65,013	140,635	0	0	0
1910 Other							
9910 TOTAL	2,844,431	299,427	702,550	29,754,934	5,316,966	7,099,275	0

General Information

1. Optional Property Classes in Effect

0202	N	New Multi-Residential	2
0205	G	Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y or 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%	5.0%	250	0	Y	Y	Y
0330	C	Commercial	91.6%	0	40,902	10.0%	5.0%	250	0	Y	Y	Y
0340	I	Industrial	100.0%	335	335	10.0%	5.0%	250	0	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R	Residential	1	20110228	1	20110630
1220	M	Multi-Residential	1	20110228	1	20110630
1230	F	Farmland	1	20110228	1	20110630
1240	T	Managed Forest	1	20110228	1	20110630
1250	C	Commercial	1	20110228	1	20110630
1260	I	Industrial	1	20110228	1	20110630
1270	P	Pipeline	1	20110228	1	20110630
1298		Other				

FR2011 - North Bay C
Asst Code: 484
WAF Code: 3510

Municipal and School Board Taxation
Of the Consolidated Account 2011

1. GENERAL PURPOSE LEVY INFORMATION

Table with columns: RTC RTQ, Tax Band, Property Class, Tax Rate Description, Tax Ratio, Percent of Full Rate, OVA Assessment, Phase-In Taxable Assessment, Tax Rates (LT/ST, UT, EDUC, TOTAL), Municipal Taxes (LT/ST, UT), Education Taxes (LT/ST, UT), TOTAL. Includes subtotals for 2001 and 2011.

FIR2011 - North Bay-C

ASM Code 684

MAH Code 85107

Schedule 22 MUNICIPAL AND SCHOOL BOARD TAXATION

For the year ended December 31, 2011

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

RTIC LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates			Municipal Taxes		Education Taxes		TOTAL
								LT/ST	UT	EDUC	LT/ST	UT	LT/ST	UT	
4001	0	Residential	Full Occupied	1.000000	100%	\$	\$	8	9	10	11	12	13	14	15
0010								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
Subtotal															
TOTAL															
								0			0			0	0

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2011

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

9699	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				TOTAL
									LT/ST	UT	EDUC	TOTAL	
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.000000%	9 0.000000%	10 0.000000%	11 0.000000%	
6001	RT	0	Residential	Full Occupied	1.000000	100%							
0010													
				Subtotal			0	0					

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

LT/ST	UT	Education Taxes	TOTAL
0	0	0	0

FIR2011 North Bay C
 Assm Code: 484
 MAH Code: 65101

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

Municipal Taxes		Education Taxes		TOTAL
LT/ST	UT	12	13	14
\$	\$	\$	\$	\$
47,963				47,963
				15
				\$
				0

4. ADJUSTMENTS TO TAXATION

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

5. SUPPLEMENTARY TAXES

9799 Total of all supplementary taxes (Supps, Omits, Section 359) 914,965 148,769 1,063,754

6. AMOUNT LEVIED BY TAX RATE

9910 **TOTAL Levied by Tax Rate** 69,270,557 0 16,468,168 85,738,725

7. AMOUNTS ADDED TO TAX BILL

8005 Local improvements					0
8010 Sewer and water service charges					0
8015 Sewer and water connection charges					0
8020 Fire service charges					0
8025 Minimum tax (differential only)					0
8030 Municipal drainage charges					0
8035 Waste management collection charges					0
8040 Business improvement area	110,061				110,061
8097 Other					0
9890 Subtotal	110,061	0	0	0	110,061

8. OTHER TAXATION AMOUNTS

8045 Railway rights-of-way (RTC = W)	18,890			9,430	28,320
8050 Utility transmission and utility corridors (RTC = U)					0
8098 Other					0
9892 Subtotal	18,890	0	0	9,430	28,320

9. TOTAL AMOUNT LEVIED

9990 **TOTAL Levies** 69,399,506 0 16,477,598 85,877,106

FIR2011 - North Bay C
 Assm. Code: 4847
 MAF Code: 85/01

Schedule 24
PAYMENTS-IN-LIEU OF TAXATION
 (For the year ended December 31, 2011)

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

RTIC LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment		PIL Phased-in Assessment		Tax Rates			Municipal PILS			TOTAL	
						7	8	9	10	11	12	13	14	15			
LIST	LIST	LIST	LIST	LIST	LIST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<p>TOTAL 2,964,788 0 500,163 3,464,951</p>																	
2001	0	North Bay C															
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%	15,852,290	17,685,874	0.231000%	0.000000%	1.441300%	0.000000%	0.231000%	1.672300%	254,907	0	40,854	295,761
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	5,359,500	5,370,312	0.000000%	0.000000%	1.441300%	0.000000%	0.000000%	1.441300%	77,402	0	0	77,402
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	1,279,800	1,470,538	0.000000%	0.000000%	1.441300%	0.000000%	0.231000%	1.672300%	21,195	0	3,397	24,592
1210	CF 0	Commercial	PIL: Full Occupied	1.882200	100%	30,572,250	30,655,766	0.000000%	0.000000%	2.712818%	0.000000%	1.330000%	4.042818%	831,636	0	407,722	1,239,357
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.882200	100%	42,935,810	40,569,878	0.000000%	0.000000%	2.712818%	0.000000%	0.000000%	2.712818%	1,100,587	0	0	1,100,587
1218	CP 0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.882200	100%	683,000	929,740	0.000000%	0.000000%	2.712818%	0.000000%	1.330000%	4.042818%	25,222	0	12,366	37,588
1260	CW 0	Commercial	PIL: Excess Land, 'General' Only	1.882200	70%	53,000	52,750	0.000000%	0.000000%	1.899000%	0.000000%	0.000000%	1.899000%	1,002	0	0	1,002
1290	CZ 0	Commercial	PIL: Vacant Land, 'General' Only	1.882200	70%	388,000	168,000	0.000000%	0.000000%	1.899000%	0.000000%	0.000000%	1.899000%	3,190	0	0	3,190
1328	DG 0	Office Building	PIL: 'General' Only (No Educ.)	1.882200	100%	21,623,840	20,980,213	0.000000%	0.000000%	2.712818%	0.000000%	0.000000%	2.712818%	569,155	0	0	569,155
1310	GF 0	Parking Lot	PIL: Full Occupied	1.882200	100%	2,739,500	2,577,719	0.000000%	0.000000%	2.712818%	0.000000%	1.330000%	4.042818%	69,929	0	34,284	104,213
1518	IP 0	Industrial	PIL: Full Occupied, Taxable Tenant of Province	1.400000	100%	50,000	50,000	0.000000%	0.000000%	2.017800%	0.000000%	0.000000%	2.017800%	1,009	0	665	1,674
1590	IZ 0	Industrial	PIL: Vacant Land, 'General' Only	1.400000	70%	77,000	77,000	0.000000%	0.000000%	1.412500%	0.000000%	0.000000%	1.412500%	1,088	0	0	1,088
1520	IG 0	Industrial	PIL: 'General' Only (No Educ.)	1.400000	100%	580,700	443,125	0.000000%	0.000000%	2.017800%	0.000000%	0.000000%	2.017800%	8,941	0	0	8,941
1285	CR 0	Commercial	PIL: Vacant Land, Taxable Tenant of Province	1.882200	70%	0	93,979	0.000000%	0.000000%	1.899000%	0.000000%	0.931000%	2.830000%	1,795	0	875	2,660
1318	GG 0	Parking Lot	PIL: 'General' Only (No Educ.)	1.882200	100%	0	213,122	0.000000%	0.000000%	2.712818%	0.000000%	0.000000%	2.712818%	5,782	0	0	5,782
1058	MG 0	Multi-Residential	PIL: 'General' Only (No Educ.)	2.205400	100%	0	376,250	0.000000%	0.000000%	3.178600%	0.000000%	0.000000%	3.178600%	11,959	0	0	11,959
<p>Subtotal 122,194,690 121,714,266 3,464,951</p>																	

FIR2011 - North Bay
 Unit Code: 824
 MAF Code: 33101

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

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

4. SUPPLEMENTARY PAYMENTS-IN-LIEU

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

5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE

9910 TOTAL PILS Levied by Tax Rate 2,984,788 0 500,163 3,484,951

6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU

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

7. OTHER PAYMENTS-IN-LIEU AMOUNTS

8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises					0
8046 Railway rights-of-way (RTC = W) - from Province					0
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises					0
8051 Utility transmission and utility corridors (RTC = U) - from Province					0
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324)	554,775				554,775
8060 Hydro-electric Power Dams - from Province					0
8098 Other	554,775	0	0	0	554,775
9892 Subtotal					0

8. TOTAL PAYMENTS-IN-LIEU LEVIED

9990 TOTAL PILS Levied 3,539,563 0 500,163 4,039,726

FR2014 - North Bay O **Schedule 26**
TAXATION and PAYMENTS-IN-LEIU SUMMARY
 (To be filed with the Annual Financial Statement)

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com. Ind. Pipelines)

Property Class Group	Taxable Asmt. (CVA)			Phase-In Taxable Asmt. (Wld & Disc CVA)			TOTAL Taxes			Municipal Taxes			TOTAL			Distribution of Education Taxes in column 6 by School Board			Other	
	16	2	17	3	4	5	LT/ST	UT	6	7	8	9	10	11	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	57.961%	3.816%	19.165%	19.037%		0.000%
0010 Residential	3,276,041,435	3,276,041,435	3,129,735,121	52,338,952	45,103,904	0	0	0	0	7,226,988	0	0	0	0	5,103,474	141,113	1,406,434	578,667	0	
0050 Multi-residential	196,164,270	437,075,569	441,690,960	6,926,724	6,398,085	0	0	0	0	482,539	0	0	0	0	394,229	4,710	48,270	25,436	0	
0110 Farmland	324,300	48,645	53,631	678	772	0	0	0	0	206	0	0	0	0	206	0	0	0	0	
0140 Managed Forests	1,263,100	316,775	512,991	58,176,873	7,394	0	0	0	0	1,185	0	0	0	0	1,104	34	39	8	0	
Subtotal	3,275,813,105	3,713,481,444	3,571,991,704	58,176,873	51,483,155	0	0	0	0	7,693,718	0	0	0	0	5,499,013	145,857	1,454,743	604,105	0	
0210 Commercial	417,420,897	774,660,103	725,208,954	15,791,713	10,996,580	0	0	0	0	5,195,133	0	0	0	0	3,011,151	199,246	996,738	968,997	0	
0215 Commercial New Construction	3,023,000	7,196,651	44,045,722	946,068	634,832	0	0	0	0	311,236	0	0	0	0	180,395	11,877	59,714	59,250	0	
0310 Parking Lot	80,000	150,576	502,664	10,797	7,245	0	0	0	0	3,552	0	0	0	0	2,069	136	681	678	0	
0320 Office Building	7,257,860	13,060,744	13,054,628	280,404	186,167	0	0	0	0	92,247	0	0	0	0	53,467	3,520	17,589	17,551	0	
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0340 Shopping Centre	115,653,409	217,845,185	210,050,238	4,511,929	3,027,602	0	0	0	0	1,484,327	0	0	0	0	880,331	56,642	284,783	282,571	0	
0345 Shopping Centre New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	544,214,657	1,013,532,299	1,002,872,208	21,540,911	14,454,416	0	0	0	0	7,086,495	0	0	0	0	4,107,403	270,421	1,359,615	1,349,056	0	
0510 Industrial	52,904,138	70,231,736	66,042,480	1,579,276	951,872	0	0	0	0	627,404	0	0	0	0	363,650	23,942	120,374	119,439	0	
0515 Industrial New Construction	6,030,000	8,436,983	17,652,365	422,122	254,424	0	0	0	0	167,698	0	0	0	0	97,196	6,399	32,175	31,925	0	
0610 Large Industrial	16,131,500	22,273,407	11,893,705	284,414	171,424	0	0	0	0	112,980	0	0	0	0	65,490	4,312	21,678	21,510	0	
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	75,065,656	100,944,026	95,598,550	2,285,812	1,377,720	0	0	0	0	908,082	0	0	0	0	536,338	34,659	174,227	172,873	0	
0710 Pipelines	61,116,000	71,236,833	66,848,758	1,671,375	992,318	0	0	0	0	676,057	0	0	0	0	393,569	25,913	130,284	129,272	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9160 Adj. for shared P/L properties	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9170 Supplementary Taxes	0	0	0	1,063,754	47,863	0	0	0	0	47,963	0	0	0	0	27,600	1,830	9,202	9,131	0	
Total Levied by Rate	22,491,590	22,491,590	22,491,590	86,738,725	69,270,557	0	0	0	0	15,468,166	0	0	0	0	10,603,695	480,276	3,127,764	2,296,442	0	
9180 Amts Added to Tax Bill	0	0	0	110,061	110,061	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9192 Other Taxation Amounts	0	0	0	28,330	18,890	0	0	0	0	9,430	0	0	0	0	5,466	390	1,809	1,795	0	
TOTAL before Adj.	4,156,228,620	4,899,194,582	4,739,301,219	85,877,106	69,399,508	0	0	0	0	16,477,598	0	0	0	0	10,608,152	480,636	3,128,573	2,258,237	0	

2. Payments-In-Lieu of Taxation

Property Class Group	P/L Asmt. (CVA)			Phase-In P/L Asmt. (Wld & Disc CVA)			Total P/Ls Levied			Municipal P/Ls			Education P/Ls		
	16	2	17	3	4	5	LT/ST	UT	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1010 Residential	22,491,590	22,491,590	22,491,590	397,755	353,504	0	0	0	44,251	0	0	0	0	0	
1050 Multi-residential	0	0	0	11,959	11,959	0	0	0	0	0	0	0	0	0	
1110 Farmland	0	0	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	0	0	
Subtotal	22,491,590	22,491,590	22,491,590	409,714	365,463	0	0	0	44,251	0	0	0	0	0	
1210 Commercial	74,632,963	140,223,448	136,225,532	2,384,394	1,953,421	0	0	0	420,963	0	0	0	0	0	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1310 Parking Lot	2,759,500	5,155,287	5,282,921	109,996	75,711	0	0	0	34,284	0	0	0	0	0	
1320 Office Building	21,623,940	40,700,392	39,488,997	969,195	669,195	0	0	0	0	0	0	0	0	0	
1325 Office Building New Construct	0	0	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	0	0	
1345 Shopping Centre New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	96,955,402	196,060,127	180,967,410	3,063,534	2,608,267	0	0	0	455,247	0	0	0	0	0	
1510 Industrial	707,700	958,440	765,635	11,703	11,038	0	0	0	665	0	0	0	0	0	
1515 Industrial New Construction	0	0	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	0	0	
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	707,700	958,440	765,635	11,703	11,038	0	0	0	665	0	0	0	0	0	
1718 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9270 Supplementary P/Ls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Levied by Rate	122,194,690	209,530,157	207,089,750	3,684,951	2,964,789	0	0	0	500,163	0	0	0	0	0	
9280 Amts Added to P/Ls	0	0	0	554,775	554,775	0	0	0	0	0	0	0	0	0	
9292 Other P/L Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL before Adj.	122,194,690	209,530,157	207,089,750	4,039,726	3,539,563	0	0	0	500,163	0	0	0	0	0	

Part 3 contains Distribution of P/Ls by School Boards

HIR2011 North Bay
 SIM Code 424
 MAF Code 35101

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

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0	0	0	0	4,470,246	0	4,470,246	0	0	4,470,246
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
1437 Other	0	0	0	0	0	0	0	0	0	0	0
1438 Other	0	0	0	0	0	0	0	0	0	0	0
1499	0	0	0	0	0	4,470,246	0	4,470,246	0	0	4,470,246
Subtotal											
	2,361,386	157,402	1,600,953	42,246	43,405	0	711,652	5,026,927	25,600	228,684	5,296,961
	598,470	0	298,039	237,484	14,867	0	0	1,148,859	0	95,296	1,244,155
	90,811	0	123,421	20,573	27,659	0	2,555	264,428	0	15,465	279,893
	1,501,548	102,585	771,384	287,221	6,898	0	662,748	2,744,944	0	193,686	2,938,630
	1,623,378	4,403	196,627	81,000	0	0	233,208	2,141,616	0	0	2,141,616
	0	0	0	0	0	0	144,922	144,922	0	8,405	153,327
	0	6,925	201,800	0	0	308,945	2,008	519,687	0	116	519,803
	6,174,853	271,405	3,275,256	708,594	92,238	0	1,700,105	12,551,443	25,600	502,892	13,080,735
Subtotal											
	777,283	137,055	106,747	49,102	7,970	0	11,364	1,069,642	41,600	46,584	1,084,226
	422,111	0	561,000	196,830	0	0	0	1,165,971	0	69,756	1,235,727
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	1,996,504	137,095	673,777	245,822	7,970	0	11,364	2,275,613	41,600	114,820	2,348,933
	1,996,504	137,095	673,777	245,822	7,970	0	11,364	2,275,613	41,600	114,820	2,348,933
Subtotal											
	56,838,895	2,346,269	24,614,181	11,559,345	705,530	15,779,655	20,788,696	131,411,481	0	0	131,411,481
TOTAL											
	56,838,895	2,346,269	24,614,181	11,559,345	705,530	15,779,655	20,788,696	131,411,481	0	0	131,411,481
	1,996,504	137,095	673,777	245,822	7,970	0	11,364	2,275,613	41,600	114,820	2,348,933
	1,996,504	137,095	673,777	245,822	7,970	0	11,364	2,275,613	41,600	114,820	2,348,933
Other											
	0	0	0	0	0	0	1,140,708	1,140,708	0	0	1,140,708
TOTAL											
	56,838,895	2,346,269	24,614,181	11,559,345	705,530	15,779,655	20,788,696	131,411,481	0	0	131,411,481



Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	44,803,850
5020	Employee benefits	11,033,015
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	55,836,865
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	55,836,865
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	335
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	607,989
Total of column 5 includes:		
5610	Short term interest costs	0
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	612,072
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	1,483,038
5850	District Social Services Administration Board (DSSAB)	11,121,109
5860	Consolidated Municipal Service Manager (CMSM)	0
5870	Homes for the aged	2,344,210
5880	Recreation boards	0
5890	Fire area boards	0
5895	Other Provincial Offences Act	219,236
5896	Other	
5897	Other	
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	0
Line 0611 of column 11 (Total costs for paved roads) includes:		
6106	Urban storm water	2,965,825
6107	Rural storm water	0
Line 0612 of column 11 (Total costs for unpaved roads) includes:		
6108	Rural storm water	0
Line 0831 of column 11 (Total costs for water treatment) includes:		
6611	Treatment costs for water not treated to drinking water standards	0
Line 0832 of column 11 (Total costs for water distribution) includes:		
6612	Distribution/transmission costs for water not treated to drinking water standards	0

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

AMORTIZATION

	COST						AMORTIZATION				2011 Closing Net Book Value
	2011 Opening Net Book Value	2011 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2011 Closing Cost Balance	2011 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2011 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
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
1497 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
Subtotal											
	19,712,120	24,082,230	12,298,552	0	0	35,380,782	4,370,200	711,825	0	5,081,925	31,298,857
Recreation and cultural services											
1610 Parks	0	0	0	0	0	0	0	0	0	0	0
1620 Recreation programs	53,883	105,548	0	0	0	105,548	51,655	2,555	0	54,200	51,328
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	10,550,713	16,688,705	1,015,495	0	0	17,514,201	5,848,533	695,798	0	6,454,331	11,059,870
1634 Rec. Fac. - All Other	1,572,382	5,764,553	337,724	125,797	0	5,975,480	4,192,111	233,208	125,797	4,289,582	1,676,898
1640 Libraries	2,434,183	3,294,475	0	0	0	3,294,475	860,282	144,572	0	1,005,204	2,289,271
1645 Museums	500,000	632,000	0	0	0	632,000	52,000	2,000	0	54,000	578,000
1650 Cultural services	0	0	0	0	0	0	0	0	0	0	0
1688 Other	35,002,751	50,377,602	13,651,771	125,797	0	63,989,576	15,374,851	1,700,108	125,797	16,949,192	46,954,414
1699 Other	0	0	0	0	0	0	0	0	0	0	0
Subtotal											
	35,002,751	50,377,602	13,651,771	125,797	0	63,989,576	15,374,851	1,700,108	125,797	16,949,192	46,954,414
Planning and development											
1810 Planning and zoning	0	0	0	0	0	0	0	0	0	0	0
1820 Commercial and Industrial	16,148	59,250	1,743	0	0	60,993	43,102	11,364	0	54,466	6,527
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	16,148	59,250	1,743	0	0	60,993	43,102	11,364	0	54,466	6,527
1899 Other	0	0	0	0	0	0	0	0	0	0	0
Subtotal											
	16,148	59,250	1,743	0	0	60,993	43,102	11,364	0	54,466	6,527
Other											
1910 Shared Buildings, Vehicles & Equipment	9,734,263	17,680,452	2,478,005	825,202	0	19,342,261	7,956,185	1,140,708	694,134	8,402,789	10,939,462
5910 Total Tangible Capital Assets	425,628,645	702,161,873	57,867,787	7,547,759	0	752,297,901	216,535,220	20,786,896	3,976,002	285,327,924	458,969,977

2011 **North Bay** **Schedule 511**
Annual Report **SCHEDULE OF TANGIBLE CAPITAL ASSETS**
(in thousands of dollars)

SEGMENTED BY ASSET CLASS

		2011 Opening Net Book Value (NBV)	2011 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	19,394,585	23,414,482
2010	Land Improvements	11,654,504	16,706,429
2020	Buildings	39,335,757	41,654,398
2030	Machinery & Equipment	7,493,447	8,377,048
2040	Vehicles	7,152,352	6,287,756
2097	Other Leasehold Improvements	0	1,805,288
2098	Other		
2099	Total General Capital Assets	85,030,645	98,245,401
Infrastructure Assets			
2205	Land	1,287,772	1,702,419
2210	Land Improvements	16,816,546	15,120,547
2220	Buildings	28,014,040	27,996,093
2230	Machinery & Equipment	29,088,554	28,586,861
2240	Vehicles	4,551,015	4,499,652
2250	Linear Assets	260,838,071	282,809,004
2297	Other Leasehold Improvements	0	0
2298	Other		
2299	Total Infrastructure Assets	340,595,998	360,714,576
9920	Total Tangible Capital Assets	425,626,643	458,959,977
2405	Construction-in-progress	61,647,402	33,364,797
9921	Total Tangible Capital Assets and Construction-in-progress	487,274,045	492,324,774

FIR2011: North Bay C

Schedule 51

Asmt Code: 4844
MAH Code: 85101

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2011

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2011 Opening Balance	Expenditures in 2011	Less Assets Capitalized	2011 Closing Balance
		1 \$	2 \$	3 \$	4 \$
0299	General government	1,138,662	1,033,986	1,853,522	319,126
	Protection services				
0410	Fire	5,617	148,052	111,845	41,824
0420	Police	0	291,462	291,462	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
0445	Building permit and inspection services	0	0	0	0
0450	Emergency measures	0	0	0	0
0460	Provincial Offences Act (POA)	0	0	0	0
0498	Other	0	0	0	0
0499	Subtotal	5,617	439,514	403,307	41,824
	Transportation services				
0611	Roads - Paved	24,359,223	13,223,692	23,040,057	14,542,858
0612	Roads - Unpaved	0	0	0	0
0613	Roads - Bridges and Culverts	741,604	135,171	682,644	194,131
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	157,375	389,196	537,019	9,552
0632	Transit - Disabled & special needs	0	0	0	0
0640	Parking	55,939	66,829	0	122,768
0650	Street lighting	82,944	260,883	0	343,827
0660	Air transportation	0	0	0	0
0698	Other	0	0	0	0
0699	Subtotal	25,397,085	14,075,771	24,259,720	15,213,136
	Environmental services				
0811	Wastewater collection/conveyance	4,249,628	1,563,213	4,824,585	988,256
0812	Wastewater treatment & disposal	0	0	0	0
0821	Urban storm sewer system	3,878,260	1,866,878	3,966,648	1,778,490
0822	Rural storm sewer system	0	0	0	0
0831	Water treatment	0	690,884	552,562	138,322
0832	Water distribution/transmission	12,950,341	3,134,808	5,609,282	10,475,867
0840	Solid waste collection	0	0	0	0
0850	Solid waste disposal	1,753,668	171,005	484,284	1,440,389
0860	Waste diversion	1,332,566	519,360	1,851,926	0
0898	Other	0	0	0	0
0899	Subtotal	24,164,463	7,946,148	17,289,287	14,821,324
	Health services				
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	Subtotal	0	0	0	0
	Social and family services				
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	Subtotal	0	0	0	0
	Social Housing				
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	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	1,604,207	12,287,386	13,516,345	375,248
1620	Recreation programs	0	0	0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	153,903	0	153,903
1634	Rec. Fac. - All Other	8,370,843	1,336,761	8,572,048	1,135,556
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	Subtotal	9,975,050	13,778,050	22,088,393	1,664,707
	Planning and development				
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	Tile drainage/shoreline assistance	0	0	0	0
1898	Other	0	0	0	0
1899	Subtotal	0	0	0	0
1910	Other <input type="text" value="Shared Buildings, Vehicles & Equipment"/>	966,525	2,326,240	1,988,085	1,304,680
9910	Total Construction-In-Progress	61,647,402	39,599,709	67,882,314	33,364,797

FIR 2011 North Bay **Schedule 53**
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS
 for the year ended December 31, 2011

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	9,163,716
1020	Acquisition of tangible capital assets	29,385,176
1030	Amortization of tangible capital assets	20,768,696
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale to tangible capital assets	3,565,756
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	-5,050,724
1210	Acquisition and consumption of supplies inventories	-239,384
1220	Acquisition and consumption of prepaid expenses	7,035
1230	Other	
1299	Subtotal	-232,349
1410	(Increase)/decrease in net financial assets/net debt	3,880,643
1420	Net financial assets (net debt), beginning of year	7,920,335
9910	Net financial assets (net debt), end of year	11,800,978

TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	11,000,000
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Ontario Strategic Infrastructure Financing Authority (OSIFA)	
0297	Other	
0298	Other	
0299	Subtotal	11,000,000
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds	1,388,808
0410	Municipal User Fees & Service Charges	762,949
0415	Development Charges	80,000
0416	Recreation land (The Planning Act)	
0419	Donations	
0420	Other	
0425	Capital Grants: Federal	3,788,460
0430	Capital Grants: Provincial	4,792,773
0435	Capital Grants: Other Municipalities	0
0440	Canada Gas Tax	4,086,042
0445	Provincial Gas Tax	0
0495	Other Developer Contributions	373,833
0496	Other	
0497	Other	
0498	Other	
0499	Subtotal	15,272,865
0610	Contributed (Donated) tangible capital assets	
9920	Total Capital Financing	26,272,865

2011
RR2011 - North Bay

Schedule 54

Asmt Code: 4824

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

(M/A Code: 8510)

(for the year ended December 31, 2011)

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2011 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	9,163,716
2020	Non-cash items including amortization	17,259,045
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	7,040
2040	Change in deferred revenue	-65,958
2096	Other <input type="text" value="Change in tax rec, AR, AP, Accrual, Liab"/>	1,467,210
2097	Other	
2098	Other	
2099	Cash provided by operating transactions	27,831,053
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	3,565,756
0620	Cash used to acquire tangible capital assets	-29,385,180
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-25,819,424
Investing Transactions		
0810	Proceeds from portfolio investments	-1,418,434
0820	Portfolio investments	
0898	Other <input type="text" value="Cash Dividends from GBE"/>	691,131
0899	Cash provided by / (applied to) investing transactions	-727,303
Financing Transactions		
1010	Proceeds from long term debt issues	11,000,000
1020	Principal long term debt repayment	-7,285,632
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	3,714,368
1210	Increase in cash and cash equivalents	4,998,694
1220	Cash and cash equivalents, beginning of year	22,569,417
9920	Cash and cash equivalents, end of year	27,568,111

		2011 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	27,831,053
1420	Less: Debt repayment (SLC 54 1020 01)	-7,285,632
9930	Net cash available for other purposes	20,545,421

MIR2011 - North Bay

Schedule 60

AMR2011-0001
MIR2011-0001

CONTINUITY OF RESERVES AND RESERVE FUNDS

For the year ended December 31, 2011

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	3,748,460	20,540,629	61,962
0310 Allocation of Surplus		3,313,474	50,000
Development Charges Act			
0610 Non-discounted services	369,733		
0620 Discounted services	157,600		
0630 Credits utilized (Development Charges Act)			
0699 Subtotal Development Charges Act	527,333		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	4,500		
0841 Investment Income	75,489	358,406	
0860 Gasoline Tax - Province	1,034,193		
0861 Building Code Act, 1992 (Section 2.23)	146,403		
0862 Gasoline Tax - Federal	3,310,814		
0863 Canada Transit Funding (Bill C-48)			
0864 Building Canada Fund (BCF)			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	5,098,732	3,671,880	50,000
0910 Less: Utilization (deferred revenue recognized)	5,059,272	3,550,884	
2099 Balance, end of year	3,787,920	20,661,625	111,962

FRYDOLM North Bay
 A municipality (1971)
 (Municipal Code 0310)

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
 (Continuity of Reserves and Reserve Funds 2011)

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds		1,207,500	
5020	Contingencies		5,436,920	
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave		1,127,674	
5070	Insurance		318,042	
5080	Workplace Safety and Insurance Board (WSIB)		168,561	
5090	Post-employment benefits			
5091	Tax rate stabilization		1,538,728	
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			

Per Service Purpose:

5205	General government		2,879,499	111,962
5210	Protection services		629,658	
	Transportation services:			
5215	Roadways		216,897	
5216	Winter Control		613,939	
5220	Transit		44,149	
5221	Parking		65,358	
5222	Street lighting			
5223	Air transportation		33,348	
	Environmental services:			
5225	Wastewater system			
5230	Storm water system		369,011	
5235	Waterworks system		1,406,898	
5240	Solid waste collection			
5245	Solid waste disposal		1,124,587	
5246	Waste diversion			
5250	Health services		11,558	
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks		346,904	
5266	Recreation programs		101,001	
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other		83,730	
5275	Libraries		71,214	
5276	Museums			
5277	Cultural services			
5280	Planning and development		2,273,828	
5290	Other <input type="text" value="Capital Financing"/>		592,621	

Obligatory Deferred Revenue:

5610	Development Charges Act - Non-discounted services	1,186,725		
5620	Development Charges Act - Discounted services	572,464		
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	572,493		
5661	Building Code Act, 1992 (Section 2.23)	659,967		
5690	Gasoline Tax - Province	526,652		
5691	Gasoline Tax - Federal	289,619		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	3,787,920	20,661,625	111,962

2011-2012 North Bay City Development Charges Reserve Funds
 Schedule 61
 Development Charges Reserve Funds
 City of North Bay, Ontario

Development Charges	Development Charges Proceeds						Development Charges Disbursements					
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
0205 General Government	230,043	1,527	4,073			5,600						235,643
0210 Fire Protection	84,840	7,254	1,545			8,799						93,639
0215 Police Protection	84,840	7,254	1,545			8,799						93,639
0220 Roads and Structures	61,105	242,274	2,575			244,849		80,000			80,000	225,964
0225 Transit	12,893		224			224						12,907
0230 Wastewater	548,071	73,714	10,132			631,917						631,917
0235 Stormwater	0	48,531	856			49,387						49,387
0240 Water	10,870	73,714	2,161			75,875						86,545
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 Development	0					0						0
0270 GO Transit	0					0						0
0275 Library	123,347	13,194	2,251			15,445						138,792
0280 Recreation	108,641	59,871	2,255			62,126						170,767
0285 Development Studies	0					0						0
0286 Parking	0					0						0
0287 Animal Control	0					0						0
0288 Municipal Cemeteries	0					0						0
0290 Other	0					0						0
0295 Other	0					0						0
0296 Other	0					0						0
0297 Other	0					0						0
0298	1,264,240	527,333	27,617			554,850	0	80,000	0	0	80,000	1,739,190
TOTAL												

Note 1: Please attach the financial statement relating to development charge by-laws and reserve funds identified in section 43 of the Development Charges Act, 1997.

Note 2: Please attach a copy of your municipal development charge pamphlet, which provides information on your DC rates in place as of December 31.

RR2011 North Bay
 ASMA code: 4822
 MAH code: 8500

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (to the City of North Bay as at December 31, 2011)

Financial Assets		1
		\$
0299	Cash and cash equivalents	27,568,111
Accounts receivable		
0410	Canada	1,606,597
0420	Ontario	3,610,757
0430	Upper-tier	0
0440	Other municipalities	171,883
0450	School boards	14,247
0490	Other receivables	7,719,863
0499	Subtotal	13,123,347
Taxes receivable		
0610	Current year's levies	2,624,925
0620	Previous year's levies	928,314
0630	Prior year's levies	268,903
0640	Penalties and interest	322,900
0690	LESS: Allowance for uncollectables	
0699	Subtotal	4,145,042
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	49,699,374
0828	Other Financial Institutions	12,250,259
0829	Subtotal	61,949,633
Debt Recoverable from Others		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	5,162
0835	Notes receivable	1,306,048
0840	Mortgages receivable	4,000
0850	Deferred taxes receivable	162,804
0890	Other Miscellaneous	121,695
0898	Subtotal	1,599,707
9930	TOTAL Financial Assets	108,385,840
0810	* Market value of Investments included in Line 0829	

City of North Bay (C) **Schedule 70**
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 For the year ended December 31, 2011

Liabilities		\$
Temporary loans		
2010	Operating purposes	73,767
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	73,767
Accounts Payable		
2210	Canada	4,388
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	204,091
2250	School boards	
2260	Interest on debt	213,492
2270	Trade accounts payable	5,766,606
2290	Other	10,437,915
2299	Subtotal	16,626,492
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	3,787,920
2490	Other	1,658,405
2499	Subtotal	4,846,325
Long term liabilities		
2610	Debt issued	50,192,450
2620	Debt payable to others	9,712,249
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	59,904,699
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	2,144,527
Post employment benefits		
2810	Accumulated sick leave	6,370,466
2820	Accrued vacation pay	120,297
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other Supplementary Health Benefits	6,498,289
2899	Subtotal post employment benefits	12,989,052
9940	TOTAL Liabilities	96,584,862
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	11,800,978
Non-Financial Assets		
6210	Tangible Capital Assets (SLC 51 9921 11)	492,324,774
6250	Inventories of Supplies	2,030,091
6260	Prepaid Expenses	543,147
6299	Total Non-Financial Assets	494,898,012
9970	Total Accumulated Surplus/(Deficit)	506,698,990
Analysis of the Accumulated Surplus/(Deficit)		
6410	Equity in Tangible Capital Assets	442,132,322
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	20,773,587
6430	General Surplus/ (Deficit)	18,571,352
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	49,699,374
6601	Unfunded Employee Benefits	-12,989,052
6602	Unfunded Landfill closure costs	-2,144,527
6610	Other Fiber Optics Network Agreement	368,183
6620	Other Unfunded Hospital Commitment	-9,712,249
6630	Other	
6640	Other	
6699	Total Other	-24,477,645
9971	Total Accumulated Surplus/(Deficit)	506,698,990

FIR 2011 - North Bay

ASML Code: 7674

MAHC Code: 0310

Single/Township ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

(to be completed by the end of the year 2011)

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	3,846,957
0215	PLUS: Amounts added to tax bills for collection purposes only	1,274,971
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	85,877,106
0225	PLUS: Current Year Penalties and Interest	1,202,629
0240	LESS: Total cash collections (SLC 72 0699 09)	86,979,799
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,300,123
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Adjustments not in Tax Receivables"/>	223,301
0290	Taxes receivable, end of year	4,145,042

Cash Collections

		9
		\$
0610	Current year's tax	80,477,479
0620	Previous year's tax	4,041,925
0630	Penalties and interest	598,776
0640	Amounts added to tax bills for collection purposes only	1,861,619
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	86,979,799

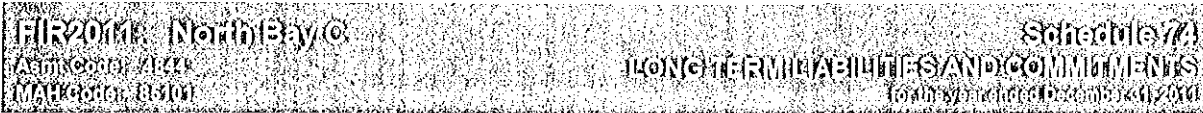
FR2011 - North Bay

Single Lower-Tier ONLY - Schedule 72
CONTINUITY OF TAXES RECEIVABLE
 For the year ended December 31, 2011

Asst Code: 1874
 MAF Code: 35101

	SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other				
Tax Adjustments Applied to Taxation									
1099 Municipal Act (353, 354, 357, 358, RRR)	54,707	3,462	17,516	16,103		91,788	812,368		904,156
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 362)									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)	38,697	2,491	12,849	12,573		66,610	146,009		212,619
2299 Vacant Unit Rebates (Mun. Act 364)	21,589	1,358	7,185	6,948		37,080	72,071		109,151
2399 Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890 Other						0	74,197		74,197
2891 Other						0			0
2892 Other						0			0
2893 Other						0			0
2899 Tax adjustments before allowances	114,993	7,311	37,550	35,624	0	195,478	1,104,645	0	1,300,123

	SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other				
Tax Adjustments Not Applied to Taxation									
4010 Tax sale, Tax registration accounts									0
4210 Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)						0			0
4420 Net Impact of 5% Capping Limit Program						0			0
4890 Other						0			0
4891 Other						0			0
4999 Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0
Additional Information									
6010 Recovery of Tax Deferrals						0			0
7010 Entitlement of School Boards	10,528,144	475,414	3,102,835	2,233,039	0	16,339,432			



1. Debt burden of the municipality

		1
		\$
All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies	9,075,450
0220	To Canada and agencies	
0230	To Others	41,117,000
0297	Other Hospital commitment	9,712,249
0298	Other	
0299	Subtotal	59,904,699
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	59,904,699

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	36,192,450
1230	Long term bank loans	14,000,000
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1287	Other Hospital commitment	9,712,249
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	59,904,699

3. Debt burden of the municipality: Analysed by function

1405	General government	263,525
1410	Protection services	1,898,621
Transportation services:		
1415	Roadways	18,230,573
1416	Winter Control	
1420	Transit	1,782,221
1421	Parking	441,715
1422	Street Lighting	1,159,306
1423	Air Transportation	186,622
Environmental services:		
1425	Wastewater system	1,175,000
1430	Storm water system	776,513
1435	Waterworks system	12,316,300
1440	Solid Waste collection	
1445	Solid Waste disposal	2,050,600
1446	Waste diversion	622,621
1450	Health services	9,712,249
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	5,649,250
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	2,111,377
1475	Libraries	70,013
1476	Museums	
1477	Cultural services	110,270
1480	Planning and development	1,367,923
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	59,904,699

FIR 2011: North Bay/C

Schedule 7A

ASPC Code: 7100

LONG TERM LIABILITIES AND COMMITMENTS

MAHC Code: 8-101

(to be completed on or before 31/03/2012)

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

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

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

1810	Own funds	
	Ontario Clean Water Agency	
1820	Sewer	
1830	Water	

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

2012
FIR2011 North Bay
 Asmt Code: 7872
 MAH Code: 8510

Schedule 7.4
LONG TERM LIABILITIES AND COMMITMENTS
 (to the year ended December 31, 2011)

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

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

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	6,308,246	1,990,835	
3014	Other	958,700	355,374	
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other []			
3098	Other []			
3099	TOTAL	7,266,946	2,346,209	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)	18,686	2,824	21,510
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			21,510

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

FIR 2011: North Bay

Admin Code: 4674

M/A Code: 8510

**Schedule 7/4
LONG TERM LIABILITIES AND COMMITMENTS**
for the year ended on December 31, 2011

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2012	7,182,300	1,777,398	417,265					
3220	Year 2013	6,626,300	1,506,441	442,301					
3230	Year 2014	6,317,300	1,265,535	468,839					
3240	Year 2015	5,866,550	1,036,498	496,969					
3250	Year 2016	5,231,000	824,508	526,788					
3260	Years 2017 to 2021	16,269,000	1,647,846	3,147,723					
3270	Years 2022 onwards	2,700,000	224,782	4,212,364					
3280	Int. to be earned on sink. funds								
3299	TOTAL	50,192,450	8,283,008	9,712,249	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

WATER SERVICE

SEGMENTED BY ASSET CLASS

	2011 Opening				2011 Closing				AMORTIZATION				2011 Closing			
	Net Book Value	Cost Balance	Additions and Betterments	Disposals	Write Downs	Cost Balance	Disposals	Write Downs	Cost Balance	Annual Amortization	Amortization Disposal	Amortization Balance	Net Book Value	Construction in Progress		
	1	2	3	4	5	6	4	5	6	8	9	10	11	12		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
0210 Land	401,803	401,803				401,803						0	401,803			
0220 Buildings	17,258,213	19,391,231				19,391,231				254,056		2,387,074	17,004,157			
0230 Distribution / Transmission Mains	31,668,421	51,677,863	5,490,452	520,601		56,647,714	520,601			802,882	222,563	20,589,761	36,057,953	10,614,189		
0240 Equipment	28,744,538	30,312,097	510,850			30,822,947				1,601,616		3,169,175	27,653,772			
0296 Other	0	0				0				0		0	0			
0297 Other	0	0				0				0		0	0			
0298 Other	0	0				0				0		0	0			
0299 Total Infrastructure Assets	78,072,975	101,782,994	6,001,302	520,601	0	107,253,695	520,601	0		2,658,554	222,563	26,145,010	81,117,665	10,614,189		

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

	2011 Opening				2011 Closing				AMORTIZATION				2011 Closing			
	Net Book Value	Cost Balance	Additions and Betterments	Disposals	Write Downs	Cost Balance	Disposals	Write Downs	Cost Balance	Annual Amortization	Amortization Disposal	Amortization Balance	Net Book Value	Construction in Progress		
	1	2	3	4	5	6	4	5	6	8	9	10	11	12		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
0410 Land	2,412	2,412				2,412						0	2,412			
0420 Buildings	8,896,868	14,477,009				14,477,009				214,880		5,795,021	8,681,988			
0430 Collection Mains	36,049,155	55,136,976	4,510,985	694,934		58,953,027	694,934			786,040	309,322	19,564,539	39,388,488	988,256		
0440 Equipment	0	0	145,979			145,979				36,495		36,495	109,484			
0496 Other	0	0				0				0		0	0			
0497 Other	0	0				0				0		0	0			
0498 Other	0	0				0				0		0	0			
0499 Total Infrastructure Assets	44,948,435	69,616,397	4,656,964	694,934	0	73,578,427	694,934	0		1,037,415	309,322	25,395,055	48,182,372	988,256		

FIR 2011 - North Bay ©
 / Amended: 2011
 / MAH Code: 85101

Schedule 7/5
WATER SERVICE
 (Balance Sheet as at December 31, 2011)

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
0205	User Fees	8,658,158
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 Penalties	14,851
0296	Other Filtration Construction Levy	777,423
0297	Other	
0298	Other	
0299	Total Revenues	9,450,432
Operating Expenses: Analysis of Expenses by Object		
0410	Salaries, Wages and Employee Benefits	3,487,950
0420	Operating and General Expenditures	5,604,627
0430	Amortization Expense	2,658,554
0440	Interest Expense	355,374
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0499	Total Expenses	12,106,505
9910	Net Income	-2,656,073

2010/11 FIR201118 North Bay Co. Acct Code: 7871 W/ACct Code: 8501	Schedule 75 WASTEWATER SERVICE (for the year ended December 31, 2011)
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WASTEWATER SERVICE
STATEMENT OF OPERATIONS

		1
	Revenues	\$
1005	User Fees	9,003,996
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 Penalties	14,851
1096	Other	
1097	Other	
1098	Other	
1099	Total Revenues	9,018,847
	Operating Expenses: Analysis of Expenses by Object	1
		\$
1210	Salaries, Wages and Employee Benefits	1,647,077
1220	Operating and General Expenditures	2,963,154
1230	Amortization Expense	1,037,415
1240	Interest Expense	883
1295	Other	
1296	Other	
1297	Other	
1298	Other	
1299	Total Expenses	5,648,529
9920	Net Income	3,370,318

FIR2011 North Bay

ASmt Code: 18-4

WAT Code: 35101

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

For the year ended December 31, 2011

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

	Please Specify GBE					Total
	Hydro Distribution	Hydro Services				
	1	2	3	4	5	20
	\$	\$	\$	\$	\$	\$
Assets						
0210 Current	24,769,568	503,914				25,273,482
0220 Capital	43,191,832	2850,503				46,042,335
0297 Other	9,053,341					9,053,341
0298 Other						0
0299 Total Assets	77,014,741	3,354,417	0	0	0	80,369,158

Liabilities

0410 Current	22,040,001	267,882				22,307,883
0420 Long-term	8,107,878	176,152				8,284,030
0497 Other	19,511,601	1,410,821				20,922,422
0498 Other						0
0499 Total Liabilities	49,659,480	1,854,855	0	0	0	51,514,335

9910 Net Equity

9910 Net Equity	27,355,261	1,499,562	0	0	0	28,854,823
0610 Municipality's Share	27,355,261	1,499,562				28,854,823

STATEMENT OF OPERATIONS

0810 Revenues	12,207,754	1,230,436				13,438,190
0820 Expenses	8,953,367	965,876				9,919,243
9920 Net Income (Loss)	3,254,387	264,560	0	0	0	3,518,947
1010 Municipality's Share	3,254,387	264,560				3,518,947
1020 Dividends paid	691,131	0				691,131

2011-01

FIR2011: North Bay C

Schedule 77

Asmt Code: 4844

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 85101

for the year ended December 31, 2011

0210 District Social Services Administration Board

DSSAB Nipissing D

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499	Total Financial Assets	

DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
6,099,348	3,732,801	61.2%
1,089,058	666,503	61.2%
2,495,646	1,527,335	61.2%
	0	
	0	
	0	
9,684,052	5,926,640	61.2%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	Deferred capital contributions
0697	Other	
0698	Other	
0699	Total Liabilities	

2,525,011	1,545,307	61.2%
	0	
	0	
	0	
4,787,819	2,930,145	61.2%
1,145,181	700,851	61.2%
	0	
	0	
8,458,011	5,176,303	61.2%

9910 **Net Financial Assets (Net Debt)**

1,226,041	750,337	61.2%
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Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	Investment in share capital
0897	Other	
0898	Other	
0899	Total Non-Financial Assets	

2,289,785	1,401,348	61.2%
11,395	6,974	61.2%
91,357	55,910	61.2%
100	61	61.2%
	0	
	0	
2,392,637	1,464,294	61.2%

9920 **Accumulated Surplus/(Deficit)**

3,618,678	2,214,631	61.2%
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Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	
1098	Other	
1099	Accumulated Surplus/(Deficit)	

1,154,695	706,673	61.2%
1,538,704	941,687	61.2%
925,279	566,271	61.2%
	0	
	0	
3,618,678	2,214,631	61.2%

FIR2011: North Bay C

Schedule 77

Asmt Code: 4844

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 85101

for the year ended December 31, 2011

1210 District Social Services Administration Board

DSSAB Nipissing D

Consolidated Statement of Operations

REVENUES

Provincial

	DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
1410 Ontario Works	17,800,603	10,893,969	61.2%
1420 Ontario Disability Support Program (ODSP)		0	
1430 Ontario Drug Benefit Program (ODB)		0	
1440 Child Care	7,553,655	4,622,837	61.2%
1450 Land Ambulance	3,780,658	2,313,763	61.2%
1460 Social Housing	1,930,549	1,181,496	61.2%
1498 Other <input type="text"/>		0	
1499 Total Provincial Funding	31,065,465	19,012,065	61.2%

Federal

1610 Social Housing	4,256,044	2,604,699	61.2%
1698 Other <input type="text"/> Homelessness program (HRDC)	104,586	64,007	61.2%
1699 Total Federal Funding	4,360,630	2,668,706	61.2%

Municipal Contributions

1810 Municipal Billings	18,075,284	11,062,074	61.2%
1898 Other <input type="text"/>		0	
1899 Total Municipal Contributions	18,075,284	11,062,074	61.2%

Other Revenues

2010 Investment Income	185,975	113,817	61.2%
2020 Deferred revenue earned	1,166,864	714,121	61.2%
2097 Other <input type="text"/> Repayments/reimbursements	1,131,793	692,657	61.2%
2098 Other <input type="text"/>		0	
2099 Total Other Revenues	2,484,632	1,520,595	61.2%

9930 Total Revenues	55,986,011	34,263,439	61.2%
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EXPENSES

Social Services

2210 Ontario Works	23,979,787	14,675,630	61.2%
2220 Ontario Disability Support Program (ODSP)		0	
2230 Ontario Drug Benefit Program (ODB)		0	
2240 Child Care	9,359,631	5,728,094	61.2%
2250 Social Housing	14,244,937	8,717,901	61.2%
2260 Other <input type="text"/> OCB reinvestment & homelessness par	530,192	324,478	61.2%
2299 Total Social Services	48,114,547	29,446,103	61.2%

Health Services

2410 Land Ambulance	7,588,889	4,644,400	61.2%
2420 Public Health		0	
2430 Other <input type="text"/>		0	
2440 DSSAB Administration	198,419	121,432	61.2%
2496 Other <input type="text"/> Board costs	106,832	65,381	61.2%
2497 Other <input type="text"/> Special projects	201,791	123,496	61.2%
2498 Other <input type="text"/>		0	
2499 Total Health Services	8,095,931	4,954,710	61.2%

9940 Total Expenses	56,210,478	34,400,813	61.2%
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9950 Annual Surplus / (Deficit)	-224,467	-137,374	61.2%
--	-----------------	-----------------	--------------

FIR2011: North Bay C

Asmt Code: 4844
MAH Code: 85101

**Schedule 77
HEALTH UNIT**

for the year ended December 31, 2011

0210 Health Unit

North Bay Parry Sound District

Consolidated Statement of Financial Position

		Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	2,630,639	1,187,470	45.1%
0420	Accounts Receivable	699,627	315,812	45.1%
0430	Investments		0	
0496	Other <input type="text"/>		0	
0497	Other <input type="text"/>		0	
0498	Other <input type="text"/>		0	
0499	Total Financial Assets	3,330,266	1,503,282	45.1%
Liabilities				
0610	Accounts Payable and accrued liabilities	1,305,524	589,314	45.1%
0620	Debt	1,451,871	655,375	45.1%
0630	Pensions and other employee benefits	257,524	116,246	45.1%
0640	Other accrued liabilities		0	
0650	Deferred Revenue	360,215	162,601	45.1%
0696	Other <input type="text"/>		0	
0697	Other <input type="text"/>		0	
0698	Other <input type="text"/>		0	
0699	Total Liabilities	3,375,134	1,523,535	45.1%
9910	Net Financial Assets (Net Debt)	-44,868	-20,253	45.1%
Non-Financial Assets				
0810	Tangible capital assets	2,151,332	971,111	45.1%
0820	Inventories of supplies	163,508	73,808	45.1%
0830	Prepaid expenses	74,997	33,854	45.1%
0896	Other <input type="text"/>		0	
0897	Other <input type="text"/>		0	
0898	Other <input type="text"/>		0	
0899	Total Non-Financial Assets	2,389,837	1,078,772	45.1%
9920	Accumulated Surplus/(Deficit)	2,344,969	1,058,519	45.1%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	2,151,332	971,111	45.1%
1020	Reserves and Reserve funds	287,650	129,845	45.1%
1030	General Surplus/(Deficit)	-94,013	-42,437	45.1%
1097	Other <input type="text"/>		0	
1098	Other <input type="text"/>		0	
1099	Accumulated Surplus/(Deficit)	2,344,969	1,058,519	45.1%



1210 Health Unit

North Bay Parry Sound District

Consolidated Statement of Operations		Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
		1	2	3
		\$	\$	%
REVENUES				
Provincial				
1411	Province of Ontario	14,908,873	6,729,865	45.1%
1450	Land Ambulance		0	
1497	Other		0	
1498	Other		0	
1499	Total Provincial Funding	14,908,873	6,729,865	45.1%
Federal				
1611	Government of Canada		0	
1698	Other		0	
1699	Total Federal Funding	0	0	
Municipal Contributions				
1810	Municipal Billings	3,318,215	1,497,842	45.1%
1898	Other		0	
1899	Total Municipal Contributions	3,318,215	1,497,842	45.1%
Other Revenues				
2010	Investment Income	20,157	9,099	45.1%
2020	Deferred revenue earned	3,137	1,416	45.1%
2097	Other - Cost recovery and program revenue	706,478	318,904	45.1%
2098	Other		0	
2099	Total Other Revenues	729,772	329,419	45.1%
9930	Total Revenues	18,956,860	8,557,127	45.1%
EXPENSES				
Health Services				
2410	Land Ambulance		0	
2420	Public Health	17,131,284	7,733,062	45.1%
2430	Other		0	
2440	DSSAB Administration		0	
2496	Other		0	
2497	Other		0	
2498	Other		0	
2499	Total Health Services	17,131,284	7,733,062	45.1%
9950	Annual Surplus / (Deficit)	1,825,576	824,065	45.1%

Consolidated Statement of Financial Position
Statement of Operations for Other Entities
 For the year ended December 31, 2011

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
Consolidated Statement of Financial Position				
Financial Assets				
0410	Cash and cash equivalents	8,729,987	4,920,271	56.4%
0420	Accounts Receivable	1,788,685	982,315	54.9%
0430	Investments	2,495,646	1,527,335	61.2%
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	13,014,318	7,429,922	57.1%
Liabilities				
0610	Accounts Payable and accrued liabilities	3,830,535	2,134,620	55.7%
0620	Debt	1,451,871	655,375	45.1%
0630	Pensions and other employee benefits	257,524	116,246	45.1%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	5,148,034	3,092,746	60.1%
0696	Other	1,145,181	700,851	61.2%
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	11,833,145	6,699,838	56.6%
9910	Net Financial Assets (Net Debt)	1,181,173	730,084	61.8%
Non-Financial Assets				
0810	Tangible capital assets	4,441,117	2,372,460	53.4%
0820	Inventories of supplies	174,903	80,781	46.2%
0830	Prepaid expenses	166,354	89,764	54.0%
0896	Other	100	61	61.2%
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	4,782,474	2,543,066	53.2%
9920	Accumulated Surplus/(Deficit)	5,963,647	3,273,150	54.9%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	3,306,027	1,677,785	50.7%
1020	Reserves and Reserve funds	1,826,354	1,071,532	58.7%
1030	General Surplus/(Deficit)	831,266	523,833	63.0%
1097	Other	0	0	
1098	Other	0	0	
1099	Accumulated Surplus/(Deficit)	5,963,647	3,273,150	54.9%

HR2011 North Bay C
CONSOLIDATED STATEMENT OF FINANCIAL POSITIONS & STATEMENT OF OPERATIONS FOR OTHER ENTITIES
 (Balance Sheet and Operations for 2010)

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
Consolidated Statement of Operations				
REVENUES				
Provincial				
1410	Ontario Works	17,800,603	10,893,969	61.2%
1411	Province of Ontario	14,908,873	6,729,865	45.1%
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	7,553,655	4,622,837	61.2%
1450	Land Ambulance	3,780,658	2,313,763	61.2%
1460	Social Housing	1,930,549	1,181,496	61.2%
1497	Other	0	0	
1498	Other	0	0	
1499	Total Provincial Funding	45,974,338	25,741,930	56.0%
Federal				
1610	Social Housing	4,256,044	2,604,699	61.2%
1611	Government of Canada	0	0	
1698	Other	104,586	64,007	61.2%
1699	Total Federal Funding	4,360,630	2,668,706	61.2%
Municipal Contributions				
1810	Municipal Billings	21,393,499	12,559,916	58.7%
1898	Other	0	0	
1899	Total Municipal Contributions	21,393,499	12,559,916	58.7%
Other Revenues				
2010	Investment Income	206,132	122,916	59.6%
2020	Deferred revenue earned	1,170,001	715,537	61.2%
2097	Other	1,838,271	1,011,561	55.0%
2098	Other	0	0	
2099	Total Other Revenues	3,214,404	1,850,014	57.6%
9930	Total Revenues	74,942,871	42,820,565	57.1%
EXPENSES				
Social Services				
2210	Ontario Works	23,979,787	14,675,630	61.2%
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	9,359,631	5,728,094	61.2%
2250	Social Housing	14,244,937	8,717,901	61.2%
2260	Other	530,192	324,478	61.2%
2299	Total Social Services	48,114,547	29,446,103	61.2%
Health Services				
2410	Land Ambulance	7,588,889	4,644,400	61.2%
2420	Public Health	17,131,284	7,733,062	45.1%
2430	Other	0	0	
2440	DSSAB Administration	198,419	121,432	61.2%
2496	Other	106,832	65,361	61.2%
2497	Other	201,791	123,496	61.2%
2498	Other	0	0	
2499	Total Health Services	25,227,215	12,687,771	50.3%
Other Expenses				
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	Total Other Expenses	0	0	
9940	Total All Expenses	73,341,762	42,133,874	57.4%
9950	Annual Surplus / (Deficit)	1,601,109	686,691	42.9%

RR2011: North Bay ©
Schedule 79
COMMUNITY IMPROVEMENT PLANS
 (to be read and completed by December 31, 2011)

Community Improvement Plans (Section 28 of the Planning Act)

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

Grants

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

44,796

Loans

- 2210 Loans issued in current year (2011)
- 2220 Outstanding Loans as of 2011

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2011

- 2610 Year: 2012
- 2620 Year: 2013
- 2630 Year: 2014
- 2640 Year: 2015
- 2650 Year: 2016
- 2660 Years beyond 2016

72,196
62,349
46,719
32,689
19,321
6,855

HR2008 North Bay ©
 A.M.F. Code: 4822
 (M.A.F. Code: 8510)

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

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	75.00	8.00	1.00
0210	Fire	89.00	0.00	0.00
0211	Uniform	87.00		
0212	Civilian	2.00		
0215	Police	133.00	26.00	3.00
0216	Uniform	94.00		
0217	Civilian	39.00	26.00	3.00
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	54.00	28.00	3.00
0225	Public Works	153.00	9.00	25.00
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	63.00	5.00	133.00
0250	Libraries	18.00	15.00	18.00
0255	Planning	19.00	4.00	2.00
0290	Other	4.00	1.00	2.00
0298	Subtotal	608.00	96.00	187.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	84%	58%	0%
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	608.00	96.00	187.00

FIR2011 - North Bay

Account No. 2121
Municipality: 6500

Schedule 80
STATISTICAL INFORMATION
(to be completed by municipalities)

2. Selected investments of own sinking funds as at Dec. 31
0610 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	15,036,045
12	15,036,045

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
#	\$
275	23,878,228
29	10,550,788
282	51,162,723
586	85,591,739

5. Insured value of physical assets
1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 Subtotal

1
\$
231,940,762
13,174,112
24,043,356
269,158,230

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

1
\$
3,544,923

NR2011 North Bay Co
 A/M Code: 4377
 M/AH Code: 8510

Schedule 80
STATISTICAL INFORMATION
 (to be completed by municipalities)

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	S40 Functional Heading	S40 Line Number	Statement of Operations: Expenses	Comments
	1	3	2	4	5
		LIST		\$	
1601	GARBAGE COLLECTION	Solid waste collection	0840	929,297	MILLER WASTE CONTRACT
1602	RECYCLING	Waste diversion	0860	91,584	HAZ WASTE DEPOT CONTRACT
1603	PARA BUS OPERATIONS	Transit - Disabled & special needs	0632	480,281	PHARA CONTRACT
1604	LANDFILL OPERATIONS	Solid waste disposal	0850	843,557	BRUMAN CONTRACT
1605	RECYCLING	Waste diversion	0860	717,848	MILLER WASTE CONTRACT
1606					
1607					
1608					
1609					
1610					

WATER FIR2011 North Bay C

Asst Code: 4821

MAHE Code: 8301

Schedule 80
 STATISTICAL INFORMATION
 (to be completed by the reporting municipality)

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
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0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

HR2011 North Bay ©

Assn Code: 7822

WPA Code: 8501

Schedule 80

FINANCIAL INFORMATION

(North Bay and District) 2011

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

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3	2	4	5	6
		LIST		%	\$	\$
0851	DOWNTOWN IMPROVEMENT AREA	Business Improvement Area	1805	100%		
0852	NORTH BAY PUBLIC LIBRARY	Library Board	1604	100%		
0853	NORTH BAY JACK GARLAND AIRPORT	Airport Commission	0604	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%		

2011-2012

North Bay

Annual Report 2011-2012

Water Report 2011-2012

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

For more information, visit: www.mmf.ca

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

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	7,266,946
0220	Interest (SLC 74 3099 02)	2,346,209
0299	Subtotal	9,613,155
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
0810	Debt Charges for Lease Purchase Agreements (Tangible Capital Leases) (SLC 74 3140 03)	21,510
9910	Total Debt Charges	9,634,665

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	9,634,665

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	140,575,207
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	16,730,097
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	7,398,702
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 1830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 1831 01)	775,228
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	702,550
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	531,704
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2299	Subtotal	26,138,281
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	114,436,926
2620	25% of Net Revenues	28,609,232
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	18,974,567

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =
7.00%		5	77,799,469

**NOTES**

- According to prior years' practice regarding 'deferred revenue earned', the annual net effect for obligatory reserves was posted. Further, beginning of Year SLC 10 6010 01 differs from PY 10 6090 01 due to a change in accounting policy which requires that the North Bay Jack Garland Airport be henceforth consolidated in the City's financials.
- 0010 Schedule 10 :**
- Increase in user fees over 2010 is largely due to the consolidation of the North Bay Jack Garland Airport. See line 0660.
- 0020 Schedule 12 :**
- 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 City's TCA policy and (2) loss on sale/disposal of TCAs. Proceeds for sale/disposal of TCAs are reported on schedule 10, line number 1811.
- 0030 Schedule 40 :**
- Capital costs which qualify as, or contribute to a 'tangible capital asset' (TCA) are recognized in the year of asset completion.
- 0040 Schedule 51 :**
- Line 1420 differs from the 2010 closing balance due to a change in accounting policy resulting in the consolidation of the North Bay Jack Garland Airport.
- 0050 Schedule 53 :**
- 0060 Schedule 54 :**
- 0070 Schedule 60 :**
- 0080 Schedule 70 :**
- 0090 Schedule 74 :**
- 0100 Schedule 75 :**

PERFORMANCE MEASURES

Year Ended December 31, 2011

SERVICE AREAS	Risk for Service	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)										TOTAL COST (Col. 30 + 2 + 16 less Col. 24)	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	Unit							
		Salaries, Wages, Emp'l Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Instructional Adjustments	Allocation of Program Support	LESS: Revenue from Other Municipalities	LESS: MPAAC & Tax Whiteoffs	OPERATING COSTS									Interest on Long Term Debt	Annuitization	LESS: Revenue from Other Municipalities, Transferable Capital Assets				
0096	GENERAL GOVERNMENT																									
	0206	LT	2,583,969	226,477	911,531	15,328	0	-175,558	249,462	0	608,324	3,221,935	70,827	713,400	0	3,955,567	3,221,935	35	columns 50 / column 51	col. 30 / col. 31	3.0%	3,955,567	col. 40 / col. 41	45	of Total Municipal Operating Costs (Total Operating Costs) were: 3.0% from Special Contribution and Corporate Management	55
	1103	PROTECTION																								
		LT	10,544,620	661,800	162,038	7,289	0	-15,300	675,076	0	75,232	11,564,302	19,177	400,898	0	12,214,467	11,564,302	\$2.66	Costs for Fire Services	col. 30 / col. 31	\$2.76	12,214,467	col. 40 / col. 41	\$2.76	per \$1,000 of Property Assessment	
	1204	LT	13,637,843	1,181,845	431,027	12,650	0	0	436,686	0	0	14,826,809	0	351,866	0	15,178,675	14,826,809	\$200.26	Costs for Police Services	col. 30 / col. 31	\$200.26	15,178,675	col. 40 / col. 41	\$200.26	per Person	
	1301	LT	56,818	36,752	0	279	0	200,700	17,095	0	0	311,725	0	0	0	311,725	311,725	\$1.53	Costs for Building Permits, Licensing and Inspection Services	col. 30 / col. 31	\$1.53	311,725	col. 40 / col. 41	\$1.53	per \$1,000 of Construction Activity (Based on Permits Issued)	
	2111	ROADWAYS																								
		LT	1,960,658	4,385,872	603,002	8,815	0	0	545,521	0	0	7,376,258	707,131	6,303,659	0	14,589,888	7,376,258	\$7,691.10	Costs for Paved Roads	col. 30 / col. 31	\$7,691.10	14,589,888	col. 40 / col. 41	\$14,632.99	per Paved Lane Mile	
	2110	LT	91,626	750,037	55,925	96	0	15,515	0	0	913,669	0	97,775	0	1,010,794	913,669	\$26,852.21	Costs for Unpaved Roads	col. 30 / col. 31	\$26,852.21	1,010,794	col. 40 / col. 41	\$29,726.94	per Unpaved Lane Mile		
	2130	LT	214,764	178,223	163,315	265	0	56,962	0	0	610,069	0	483,420	0	1,073,489	610,069	\$108.80	Costs for Bridges and Culverts	col. 30 / col. 31	\$108.80	1,073,489	col. 40 / col. 41	\$109.46	per Square Metre of Surface Area on Bridges and Culverts		
	2205	LT	1,583,749	872,299	62,779	67,646	0	0	149,906	0	0	2,736,379	0	0	0	2,736,379	2,736,379	\$2,744.61	Costs for Winter Maintenance of roadways, excluding snowfalls and parking lots	col. 30 / col. 31	\$2,744.61	2,736,379	col. 40 / col. 41	\$2,744.61	per Lane Mile Maintained in Winter	

Schedule 91
PERFORMANCE MEASURES: EFFICIENCY
for the year ended December 31, 2011

Service	Operating Costs /										Description	DATA Opening Costs / Denominator	EFFICIENCY MEASURE (Based on Opening Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	Units		
	Sources: Wages, Emp'l Benefit	Materials	Contracted Services	Rent and Principal Expenses	Excess / Turbidities	Intunicipal Adjustments	Allocation of Program Support*	Revenue from Other Municipalities	LESS: Other Revenue - MPC & Va. Water Rate	LESS: Revenue from Municipalities							TOTAL COST (Col. 3 + 2 - 10 less Col. 9)	
2903	53	1	2	4	5	6	12	13	20	21	23	30	36	40	41	45	55	
TRANSIT	3,686,291	2,862,196	107,600	5,291	0	25,600	377,638	0	0	0	0	6,786,676	8,139	7,189,756	6,794,876	3,400	7,189,756	per Kilogram Service Per Passenger Km
	LT																	
ENVIRONMENTAL SERVICES																		
WASTEWATER																		
3111	LT	1,120,194	1,004,698	189,567	2,143	0	108,174	0	0	0	0	2,425,076	883	2,626,015	2,425,076	58,881.76	2,626,015	per Kilograms of Wastewater Man
3112	LT	516,883	733,031	769,581	3,111	0	182,549	0	0	0	0	2,185,155	0	3,015,514	2,185,155	\$143.63	3,015,514	per Megalitre
3113	LT	1,647,877	1,735,020	950,148	6,254	0	264,723	0	0	0	4,810,231	883	5,648,259	4,810,231	\$303.04	5,648,259	per Megalitre	
* Calculations on Line 3113 occur only if Line 3111 and Line 3112 are completed																		
STORM WATER																		
3209	LT	346,250	304,861	102,861	244	0	84,883	0	0	0	839,329	22,389	976,356	839,329	\$2,646.03	1,788,074	\$2,358.33	per KM of Urban Drainage System
3210	LT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	per KM of Rural Drainage System

Schedule 91
PERFORMANCE MEASURES: EFFICIENCY
 for the year ended December 31, 2011

FIR2011 - North Bay C
 Asmt Code: 4944
 MAH Code: 85101

Req. for Service	Salaries, Wages, Emp. Benefits	Misc.	Contracted Services	Rent and Rental Expenses	External Travel	Intergovernmental Adjustment	Allocation of Program Support	LESS: Return on Long Term Debt	Other Revenue	MP&S & Use Wtg. Util.	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Municipalities	TOTAL COST (Col. 30 + 2 - 16 less Col. 24)	Description	DATA Opening Cost / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	Units
3311	53	1	3	4	5	6	12	13	20	21	23	2	16	40	40	columns 5/1 column 5/1	col. 39 / col. 31	col. 40 / col. 41	45	55	
	LIST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					LCST	
	LT	571,534	1,801,429	14,782	1,655	0	0	174,657	0	0	2,511,927	210,940	1,798,261	0	4,311,138	Costs for the Treatment of Drinking Water	2,311,937	\$199.93	4,511,138	\$259.06	per Megalitre
																Total Megalitres of Drinking Water Treated	12,563,903		12,563,903		
3312																Costs for the Distribution of Drinking Water	6,586,840	\$21,592.36	7,596,367	\$24,821.46	per Megalitre of Water Distributed
	LT	2,969,316	1,417,840	1,538,872	9,550	0	253,400	351,662	0	0	6,340,640	144,434	810,233	0	7,555,357	Costs for the Distribution of Drinking Water	6,586,840	\$21,592.36	7,596,367	\$24,821.46	per Megalitre of Water Distributed
																Total Megalitres of Drinking Water Treated	306		12,563,903		
3313																Costs for the Treatment and Distribution of Drinking Water	9,092,577	\$723.71	12,166,505	\$963.59	per Megalitre
	LT	3,467,550	3,219,263	1,552,624	10,650	0	253,400	569,719	0	0	9,092,577	955,374	2,558,554	0	12,106,505	Costs for the Treatment and Distribution of Drinking Water	9,092,577	\$723.71	12,166,505	\$963.59	per Megalitre
																Total Megalitres of Drinking Water Treated	306		12,563,903		
																* 1 megalitre = 1,000,000 litres					
3404																Costs for Garbage Collection	1,010,511	\$26.12	1,010,511	\$26.12	per Tonne
	LT	0	2,459	952,628	0	0	93,394	0	0	0	1,010,511	0	0	0	1,010,511	Costs for Garbage Collection	1,010,511	\$26.12	1,010,511	\$26.12	per Tonne
																Total Tonsnes Collected from All Property Owners	40,221.0		40,221.0		
3504																Costs for Sewer Disposal	2,307,162	\$57.36	2,774,735	\$68.99	per Tonne
	LT	428,722	717,557	1,008,333	37,431	0	114,719	0	0	2,307,162	74,859	392,724	0	2,774,735	Costs for Sewer Disposal	2,307,162	\$57.36	2,774,735	\$68.99	per Tonne	
																Total Tonsnes Disposed of from All Property Owners	40,221.0		40,221.0		
3606																Costs for Solid Waste Disposal	1,686,900	\$393.12	1,757,341	\$299.94	per Tonne
	LT	302,159	64,142	1,081,392	144,238	0	64,478	0	0	1,686,900	24,152	46,289	0	1,757,341	Costs for Solid Waste Disposal	1,686,900	\$393.12	1,757,341	\$299.94	per Tonne	
																Total Tonsnes Disposed from All Property Owners	6,510.0		6,510.0		
3607																Costs for Solid Waste Management	5,004,573	\$407.09	5,562,637	\$118.61	per Tonne
	LT	739,972	784,188	3,042,353	181,659	0	265,991	0	0	5,004,573	99,651	439,913	0	5,562,637	Costs for Solid Waste Management	5,004,573	\$407.09	5,562,637	\$118.61	per Tonne	
																Total Tonsnes Disposed of and Total Tonsnes Collected from All Property Owners	46,731.0		46,731.0		

Calculator on Line 3071 occur only if Line 3044, Line 3504 and Line 3506 are all completed

Calculator on Line 3313 occur only if Line 3311 and Line 3312 are completed

SOLID WASTE

Garbage Collection: Opening cost/total costs for garbage collection per tonne (or per household)

Garbage Disposal: Opening cost/total costs for solid waste disposal per tonne (or per household)

Solid Waste Disposal: Opening cost/total costs for solid waste disposal per tonne (or per household)

Solid Waste Management (Integrated System): Average operating cost/total costs for solid waste management (collection, disposal and diversion) per tonne (or per household)

Schedule 91
PERFORMANCE MEASURES: EFFICIENCY
 for the year ended December 31, 2011

FIR2011: North Bay C
 Assmt Code: 4864
 MAP Code: 55101

Rep. by Service	Sales, Wares, Emp. Bonds	Materials	Contracted Services	Rents and Financial Expenses	External Transfer	Intergovernmental Adjustments	Allocation of Program Support	LESS: Revenue from Other Municipalities		OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities	TOTAL COST (Col 30 + 2 + 15 less Col 14)	Occupation	DATA: Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA: Task Cost / Denominator	EFFICIENCY MEASURE (Based on Task Costs)	UNC.
								20	21											
7103	2,351,186	1,980,963	82,246	43,405	0	-25,600	228,884	0	0	4,370,684	157,442	711,625	0	5,209,991	Costs for Parks	4,370,684	586.57	5,209,991	102.58	per Person
	LT	598,470	298,038	237,464	14,987	0	66,695	0	0	1,215,535	0	0	0	1,215,535	Total Population	51,882	\$23.80	51,882	\$23.80	per Person
7306	1,301,048	771,384	287,221	6,898	0	0	183,846	0	0	2,750,247	102,585	665,798	0	3,458,630	Costs for Recreation Programs	2,750,247	\$83.94	3,458,630	\$87.71	per Person
	LT	2,095,518	1,969,437	534,680	21,965	0	249,207	0	0	3,965,782	102,585	665,798	0	4,674,165	Total Population	51,882	\$77.94	4,674,165	\$91.50	per Person
7320	4,460,704	2,736,236	696,531	65,270	0	-25,600	478,366	0	0	8,336,666	298,897	1,317,423	0	9,614,456	Costs for Parks, Recreation Programs and Recreation Facilities	8,336,666	\$153.20	9,614,456	\$194.08	per Person
	LT	1,623,378	199,677	81,000	0	0	0	0	0	1,904,005	4,403	233,208	0	2,141,616	Total Population	51,882	\$33.77	2,141,616	\$41.93	per Person
7406	1,623,378	199,677	81,000	0	0	0	0	0	0	1,904,005	4,403	233,208	0	2,141,616	Costs for Library Services	1,904,005	\$9.53	2,141,616	\$9.50	per Library User
	LT	1,623,378	199,677	81,000	0	0	0	0	0	1,904,005	4,403	233,208	0	2,141,616	Total Library Users for Your Municipality	3,667,073	\$5.82	3,667,073	\$5.82	per Library User

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2011

PROTECTION SERVICES

FIRE SERVICES

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

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6	7	8
Total number of residential fire related civilian injuries	5	0.098	per 1,000 persons
Total population / 1,000	51,082		
(Total number of residential fire related civilian injuries for 2007 + 2008 + 2009 + 2010 + 2011) / 5	2	0.039	per 1,000 persons
Total population / 1,000	51,082		
Total number of residential fire related civilian fatalities	1	0.020	per 1,000 persons
Total population / 1,000	51,082		
(Total number of residential fire related civilian fatalities for 2007 + 2008 + 2009 + 2010 + 2011) / 5	1	0.020	per 1,000 persons
Total population / 1,000	51,082		
Total number of residential structural fires	5	0.218	per 1,000 households
Total households / 1,000	22,965		

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 35101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
 for the year ended December 31, 2011

	Description	Data	Effectiveness Measure	Units
POLICE				
1258	Crime Rate: Violent crime rate per 1,000 persons	Column 3 / Column 4 633	7	8
	Total number of actual incidents of violent crime	51,082	12,392	violent crimes per 1,000 persons
1259	Crime Rate: Property crime rate per 1,000 persons	Column 3 / Column 4 2,465	48,256	property crimes per 1,000 persons
	Total number of actual incidents of property crime	51,082		
1262	Crime Rate: Crime Rate for Other Criminal Code offences, excluding traffic, per 1,000 persons	Column 3 / Column 4 299	5,853	other Criminal Code crimes, excluding traffic, per 1,000 persons
	Total number of actual incidents of other Criminal Code offences, excluding traffic	51,082		
1263	Crime Rate: Total crime rate per 1,000 persons (Criminal Code offences, excluding traffic)	Column 3 / Column 4 3,397	66,501	total crimes 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	51,082		
1265	Youth Crime: Youth crime rate per 1,000 youths	Column 3 / Column 4 442	98,881	youth crimes per 1,000 youths
	Total number of youths cleared by charge or cleared otherwise	4,470		
	Youth population / 1,000			
BUILDING PERMITS AND INSPECTIONS				
Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):				
1351	a) Category 1: Houses (houses not exceeding 3 storeys/600 square metres)		7	8
	Reference: provincial standard is 10 working days		6	working days
1352	b) Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)		10	working days
	Reference: provincial standard is 15 working days		14	working days
1353	c) Category 3: Large Buildings (large residential/commercial/institutional)		14	working days
	Reference: provincial standard is 20 working days		14	working days
1354	d) Category 4: Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS, communications)		14	working days
	Reference: provincial standard is 30 working days			

FIR2011: North Bay C
Asmt Code: 4844
MAH Code: 85101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2011

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	7	8
Number of paved lane kilometres where the condition is rated as good to very good	200	20.1%	of paved lane kilometres were rated as good to very good
Total number of paved lane kilometres	987		

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	7	8
Number of bridges and culverts where the condition of primary components is rated as good to very good, requiring only repair	65	84.4%	of bridges and culverts were rated in good to very good condition
Total number of bridges and culverts	77		

2251 Effective Snow and Ice Control for Winter Roads: Percentage of winter events where the response met or exceeded locally determined municipal service levels for road maintenance

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6	7	8
Number of winter events where the response met or exceeded locally determined municipal service levels for road maintenance	41	100.0%	of winter events where response met or exceeded locally determined municipal service levels for road maintenance
Total number of winter events	41		

TRANSIT

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

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6	7	8
Total number of regular service passenger trips on conventional transit in the service area	2,088,452	40.88	conventional transit trips per person in the service area in a year
Population of service area	51,082		

ENVIRONMENTAL SERVICES

WASTEWATER SYSTEM

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

Description	Data	Effectiveness Measure	Units
Column 3 / Column 4	Column 5 / Column 6	7	8
Total number of backed up wastewater mains	28	10.3704	wastewater main backups per 100 kilometres of wastewater main in a year
Total kilometres of wastewater mains / 100	2.70		

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

Estimated megalitres of untreated wastewater	71.059	0.465%	of wastewater is estimated to have bypassed treatment
Total megalitres of treated wastewater PLUS Estimated megalitres of untreated wastewater	15,284.397		

WATER

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

Summation of: Number of boil water days times the number of connections affected	0	0.0000	weighted days a year when boil water advisories were in effect in the service area
Total connections in the service area	15,490		

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

Number of water main breaks in a year	65	21.2418	water main breaks per 100 kilometres of water distribution/transmission pipe in a year
Total kilometres of water distribution/transmission pipe / 100	3.06		

SOLID WASTE MANAGEMENT

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

Number of complaints received in a year concerning the collection of garbage and recycled materials	126	5.487	complaints were received in a year concerning the collection of garbage and recycled materials per 1,000 households
Total households / 1,000	22,965		

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2011

Solid Waste Management Facility Compliance

Effectiveness Measure

3552	Total number of Solid Waste Management facilities owned by Municipality with a Ministry of Environment (MOE) Certificate of Approval	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..... MERRICK LANDFILL	7	8	days a year an MOE compliance order for remediation was in effect	
3554	Site 2..... MARSH DRIVE LANDFILL	0		days a year an MOE compliance order for remediation was in effect	
3555	Site 3.....	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	

Effectiveness Measure

Units

Data

Description

Column 5 / Column 6

Column 3 / Column 4

Effectiveness Measure

Units

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

Total tonnes of residential solid waste diverted

Total tonnes of residential solid waste disposed of and total tonnes diverted

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

Total tonnes of solid waste diverted from all property classes

Total tonnes of solid waste disposed of and total tonnes diverted from all property classes

13.9%

6,510.0

46,731.0

8

NA

of residential solid waste was diverted for recycling (based on combined residential and ICI tonnage)

of residential solid waste was diverted for recycling (based on combined residential and ICI tonnage)

* 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, 2011

PARKS AND RECREATION

	Description	Data	Effectiveness Measure	Units
	Column 3 / Column 4	Column 5 / Column 6	7	8
7152	Trails: Total kilometres of trails per 1,000 persons	19	0.372	kilometres of trails per 1,000 persons
	Total population / 1,000	51,082		
7155	Open Space: Hectares of open space per 1,000 persons (municipally owned)	932	18,245	hectares of open space per 1,000 persons (municipally owned)
	Total population / 1,000	51,082		
Third Party Property (Subject to joint use agreement, reciprocal agreement, lease)				
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)			94
				0
Calculating Numerator in Line 7255, Column 5				
7250	Participant Hours for Recreation Programs:			Participant Hours
	Total hours for special events		170,000	7
7251	Total hours for registered programs		160,000	
7252	Total hours for drop-in programs		160,000	
7253	Total hours for permitted programs		400,000	
7254	Subtotal		740,000	
				Effectiveness Measure
			7	Units
7255	Participant Hours for Recreation Programs: Total participant hours for recreation programs per 1,000 persons	740,000	14,486.512	participant hours of recreation programs per 1,000 persons
	Total population / 1,000	51,082		
7356	Indoor Recreation Facilities: Square metres of indoor recreation facilities per 1,000 persons (municipally owned)	13,000	254,493	square metres of indoor recreation facilities (municipally owned)
	Total population / 1,000	51,082		
7359	Outdoor Recreation Facility Space: Square metres of outdoor recreation facility space per 1,000 persons (municipally owned)	130,000	2,544,928	square metres of outdoor recreation facility space (municipally owned)
	Total population / 1,000	51,082		

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
 for the year ended December 31, 2011

LIBRARY SERVICES

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

Single-tier or lower-tier (Not a member of a union public library).

Line	Description	Column 3 / Column 4	Data	Column 5 / Column 6	Effectiveness Measure	Units
7451	Total library uses for your municipality only		7		7	library uses
7452	Total population (Copy entry from SLC 31 7405 31)					persons
				3,567,028		
				51,082		
	Member of a union public library					
7453	Total library uses for a union public library					library uses
7454	Total population of union public library (excluding population of contracting municipality)					persons
	Upper-tier with a library board					
7455	Total library uses for upper-tier library					library uses
7456	Total population served by upper-tier library (excluding population of contracting municipalities)					persons

7460 Library services: Library uses per person

Description	Column 3 / Column 4	Data	Column 5 / Column 6	Effectiveness Measure	Units
Total library uses			3,567,028	7	library uses per person
Total population			51,082		

Type of uses

Line	Description	Effectiveness Measure	Units
7463	Electronic library uses as a percentage of total library uses	7	8
		82.6%	electronic library uses
7462	Non-electronic library uses as a percentage of total library uses		
		17.4%	non-electronic library uses

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
for the year ended December 31, 2011

PLANNING AND DEVELOPMENT

LAND USE PLANNING

Measures	Description	Column 3 / Column 4	Column 5 / Column 6	Column 7	Column 8
8171	Calculating Measure in line 8170:				
	Number of residential units in new detached houses (using building permit information)	5	Residential Units within Settlement Areas	7	Total Residential Units
8172	Number of residential units in new semi-detached houses (using building permit information)	60		71	
8173	Number of residential units in new row houses (using building permit information)	4		4	
8174	Number of residential units in new apartments/condo apartments (using building permit information)	0		0	
8175	Number of residential units in new apartments/condo apartments (using building permit information)	124		124	
	Subtotal	188		199	
8170	Location of New Residential Units: Percentage of new residential units located within settlement areas		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
		188		94.5%	of new residential units which are located within settlement areas
	Total number of new residential units within the entire municipality	199			
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		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
		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, 2011	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		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
		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, 2011	0			
	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			Effectiveness Measure 7	Units 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			Effectiveness Measure 7	Units 8
				NA	hectares were re-designated from agricultural purposes to other uses since January 1, 2000

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 92
PERFORMANCE MEASURES: EFFECTIVENESS
 for the year ended December 31, 2011

	Hectares	Units
8167	7	8
Size of Settlement Area: Hectares of land in the settlement area as of December 31 of the reporting year	4,810	hectares of land in the settlement area as of December 31st of reporting year
8168	7	8
Change in Size of Settlement Area: Percentage change in the size of the settlement area relative to the base year of 2004	0.0%	increase(decrease) in the size of the settlement area relative to January 1, 2004
Hectares of land in the settlement area as of January 1, 2004 _____ 4,810		

Description	Data	Effectiveness Measure
Column 3 / Column 4	Column 5 / Column 6	7
Hectares of land in the settlement area as of Dec. 31, 2011 less the number of hectares of land in the settlement area as of Jan. 1, 2004	0	0.0%

FIR2011: North Bay C

Schedule 93

Asmt Code: 4844

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 85101

for the year ended December 31, 2011

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
GENERAL GOVERNMENT		
0100	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
0206	General Government: Operating costs for governance and corporate management as a % of total municipal operating costs AND Total costs for governance and corporate management as a % of total municipal costs	Materials' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually.
FIRE		
1100	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
1103	Fire Services: Operating costs/Total costs for fire services per \$1,000 of assessment	
POLICE		
1200	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
1204	Police Services: Operating costs/Total costs for police services per person	
BUILDING PERMITS AND INSPECTION SERVICES		
1300	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
1301	Building Permits and Inspection Services: Operating costs/Total costs for building permits and inspection services per \$1,000 of construction activity (based on permits issued)	There are no tangible capital assets assigned specifically to 'building permits and inspection services'. Assets related to the administration of programs are charged to general government.
ROADWAYS		
2100	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
2111	Paved Roads: Operating costs/Total costs for paved (hard top) roads per lane kilometre	Materials' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually. In 2011, \$3,792,368 of the \$11,722,075 total costs was directly related to non-capital expenses which were transferred to operating from capital.
2110	Unpaved Roads: Operating costs/Total costs for unpaved (loose top) roads per lane kilometre	Materials' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually. In 2011, \$735,613 of the \$1,010,784 total costs was directly related to non-capital expenses which were transferred to operating from capital.
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.

FIR2011: North Bay C

Schedule 93

Asmt Code: 4844
MAH Code: 85101

PERFORMANCE MEASURES: NOTES (OPTIONAL) for the year ended December 31, 2011

TRANSIT

2300 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.

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

WASTEWATER

3100 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.

3111 **Wastewater Collection/Conveyance:** Operating costs/Total costs for the collection/conveyance of wastewater per kilometre of wastewater main
Materials' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually. In 2011, \$703,904 of the \$2,629,015 total costs was directly related to non-capital expenses which were transferred to operating from capital.

3112 **Wastewater Treatment and Disposal:** Operating costs/Total costs for the treatment and disposal of wastewater per megalitre
Prior to 2011, water and wastewater operations were carried out by Ontario Clean Water Agency ("OCWA"). As of June 30, 2011 the City resumed operations from OCWA.

3113 **Wastewater Collection/Conveyance, Treatment and Disposal (Integrated System):** Operating costs/Total costs for the collection/conveyance, treatment and disposal of wastewater per megalitre
Materials' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually.

STORM WATER

3200 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.

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:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.

3311 **Treatment of Drinking Water:** Operating costs/Total costs for the treatment of drinking water per megalitre
Prior to 2011, water and wastewater operations were carried out by Ontario Clean Water Agency ("OCWA"). As of June 30, 2011 the City resumed operations from OCWA. Materials' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually. In 2011, \$1,140,282 of the \$4,511,138 total costs was directly related to non-capital expenses which were transferred to operating from capital.

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' includes 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 includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually.

3313 **Treatment and Distribution/Transmission of Drinking Water (Integrated System):** Operating costs/Total costs for the treatment and distribution/transmission of drinking water per megalitre

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Schedule 93

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PERFORMANCE MEASURES: NOTES (OPTIONAL)

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for the year ended December 31, 2011

SOLID WASTE

3400	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
3404	Garbage Collection: Operating costs/Total costs for garbage collection per tonne (or per household)	Garbage Collectoin is contracted out. There are no amortization costs.
3504	Garbage Disposal: Operating costs/Total costs for garbage disposal per tonne (or per household)	Materials' includes captial expenses that do not qualify as an asset under the City's Tangible Capital Asset policy or are under the established thresholds. 'Materials' also includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually. In 2011, \$484,284 of the \$2,774,784 total costs was directly related to non-capital expenses which were transferred to operating from capital.
3606	Solid Waste Diversion: Operating costs/Total costs for solid waste diversion per tonne (or per household)	Waste Diversion is contracted out. Recycling Facilities are being leased. Amortization relates to a leasehold improvement.
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:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
7103	Parks: Operating costs/Total costs for parks per person	Materials' includes captial expenses that do not qualify as an asset under the City's Tangible Capital Asset policy or are under the established thresholds. 'Materials' also includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually.
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 administraiton of programs are charged to general government or recreation facilities.
7306	Recreation Facilities: Operating costs/Total costs for recreation facilities per person	Materials' includes captial expenses that do not qualify as an asset under the City's Tangible Capital Asset policy or are under the established thresholds. 'Materials' also includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually.
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)	Materials' includes captial expenses that do not qualify as an asset under the City's Tangible Capital Asset policy or are under the established thresholds. 'Materials' also includes loss on disposal. Proceeds for disposals/sales of TCAs are reported on schedule 10, line #1811. As a result of the transfer of non-capital expenses originally recognized in capital to operating, ratios will fluctuate annually. In 2011, \$960,842 of the \$8,350,808 total costs was directly related to non-capital expenses which were transferred to operating from capital.

LIBRARY SERVICES

7400	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
7405	Library Services per Person: Operating costs/Total costs for library services per person	
7406	Library Costs per Use: Operating costs/Total costs for library services per use	

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Asmt Code: 4844

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Schedule 93
PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2011

EFFECTIVENESS Measures Reported on Schedule 92

PROTECTION SERVICES		Notes
FIRE		2
1150	General Comments:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
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:	For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
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	

2011-V01

FIR2011: North Bay C**Schedule 93****Asmt Code: 4844****PERFORMANCE MEASURES: NOTES (OPTIONAL)****MAH Code: 85101****for the year ended December 31, 2011****BUILDING PERMITS AND INSPECTION SERVICES**

1350 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.

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

1351 **Review of Complete Building Permit Applications:** Category 1: Houses (houses not exceeding 3 storeys / 600 square metres)

1352 **Review of Complete Building Permit Applications:** Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys / 600 square metres)

1353 **Review of Complete Building Permit Applications:** Category 3: Large Buildings (large residential / commercial / industrial / institutional)

1354 **Review of Complete Building Permit Applications:** Category 4: Complex Buildings (post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)

TRANSPORTATION SERVICES**ROADWAYS**

2150 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.

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

2185 **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

2011-V01

FIR2011: North Bay C**Schedule 93**

Asmt Code: 4844

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 85101

for the year ended December 31, 2011

TRANSIT

- 2350 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
- 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:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
- 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
Assumes that "untreated wastewater" represents any quantity that bypassed the normal wastewater treatment process. Although, the by-passes are typically treated by chlorination. (sodium Hypo pucks or liquid drips). In 2010, there were no bypasses completed as compared to 2011 in which there was 1 bypass completed and it lasted two days.

WATER

- 3350 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
- 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:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
- 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 **Diverslon of Residential Solid Waste:** Percentage of residential solid waste diverted for recycling
- 3656 **Diverslon of Residential Solid Waste:** Percentage of residential solid waste diverted for recycling (based on combined residential and ICI tonnage)

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FIR2011: North Bay C**Schedule 93**

Asmt Code: 4844

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 85101

for the year ended December 31, 2011

PARKS AND RECREATION

- 7150 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
- 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.) Steve Omischel Sportsfield Complex completed as of 2011.

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:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010.
- 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

2011-V01

FIR2011: North Bay C**Schedule 93**

Asmt Code: 4844

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 85101

for the year ended December 31, 2011

PLANNING AND DEVELOPMENT

LAND USE PLANNING

- 8150 **General Comments:** For the 2011 and future reporting years, management has chosen to use the total population and households as reported in the annual Ontario Municipal Directories. The change in 2011 will affect some performance measure outcomes as compared to 2010
- 8170 **Location of New Residential Units:**
Percentage of new residential units located within settlement areas
- 8183 **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
- 8184 **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
- 8185 **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
- 8186 **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.

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 94
PERFORMANCE MEASUREMENT: QUESTIONS
 for the year ended December 31, 2011

Response	Lane kilometres	Description
1	2	3
Y, N or NA	km	LIST
		Modified Percentage of Total Expenditures
General Government		
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.
Fire		
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
Police		
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)?
Roadways		
2201		Is the no. of lane km maintained in winter in own mun. the same as the no. of lane km in the mun. road system?
2202		Number of lane kilometres in the municipal road system
2203	1,031	Number of lane kilometres maintained in winter in own municipality
2204	1,031	Number of lane kilometres maintained during the rest of the year in own municipality (exclude private roads)
2205	1,031	Number of lane kilometres maintained in winter in own municipality and any other municipalities served
2206	1,031	Does your municipality clear sidewalks and parking lots in winter?
2207		If "Y" is selected in line 2206, please describe briefly. is a part of operations
2208		Are any storm water costs included on the lines for paved roads or unpaved roads in Schedule 40?
2209		if "Y" is selected in line 2208, please describe briefly. is a part of operations
Wastewater and Storm Water Systems		
3101		Does your municipality provide wastewater collection?
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?

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

**Schedule 94
PERFORMANCE MEASUREMENT: QUESTIONS**
for the year ended December 31, 2011

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	Library Uses	Description
1	2	3
Y, N or NA	#	LIST
		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	3,567,028	
	3,567,028	

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Asmt Code: 4844

MAH Code: 85101

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2011

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

MAH Code

Comments

2
LIST

4
LIST

5
6

0203 General Government

Protection Services

1101 Fire

1202 Police

1301 Building Permits and Inspection Services

Roadways

2105 Paved Roads

2106 Unpaved Roads

2107 Bridges and Culverts

2203 Winter Control

Transit

2301 Conventional Transit

FIR2011: North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2011

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

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

Wastewater and Storm Water Systems

3106 Wastewater Collection/Conveyance

3104 Wastewater Treatment and Disposal

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

Storm Water

3203 Urban Storm Water Management

3204 Rural Storm Water Management

Water

3303 Treatment of Drinking Water

3305 Distribution/Transmission of Drinking Water

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

FIR2011 North Bay C

Asmt Code: 4844

MAH Code: 85101

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2011

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

SERVICE AREA	2 Indicate whether your municipality Provides or Receives Service LIST	4 Municipality List LIST	5 MAH Code	6 Asmt Code	7 Comments
Solid Waste Management					
3402 Garbage Collection					
3502 Garbage Disposal					
3602 Waste Diversion					
Solid Waste Management - Collection, Disposal, Diversion (Integrated System)					
3603					
Parks and Recreation					
7101 Parks					
7201 Recreation programs					
7301 Recreation facilities					
Libraries					
7401 Libraries					
Land Use Planning					
8101 Planning Services					