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

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

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

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

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

Line	Description	Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	**TOTAL PILS Levied by Tax Rate**	4,831,548	0	1,619,495	6,451,043
	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	**Subtotal**	0	0	0	0
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	929,250			929,250
8060	Hydro-electric Power Dams - from Province	587,160			587,160
8098	Other				0
9892	**Subtotal**	1,516,410	0	0	1,516,410
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	6,347,958	0	1,619,495	7,967,453

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

1. Municipal and School Board Taxation

		TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	47.961%	7.655%	23.759%	20.625%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	10,055,243,893	10,055,243,893	7,377,642,972	136,038,523	117,446,863	0	18,591,660	10,439,440	652,505	4,417,780	3,081,935	
0050	Multi-residential	527,747,123	1,128,253,383	896,250,000	15,746,749	14,690,297	0	1,056,452	836,741	15,335	112,036	92,340	
0110	Farmland	12,185,800	3,046,450	2,804,256	49,411	42,344	0	7,067	4,068	179	547	2,273	
0140	Managed Forests	8,837,600	2,209,400	1,872,650	32,858	28,139	0	4,719	2,034	294	1,576	815	
9110	**Subtotal**	10,604,014,416	11,188,753,126	8,278,569,878	151,867,541	132,207,643	0	19,659,898	11,282,283	668,313	4,531,939	3,177,363	0
0210	Commercial	1,414,308,258	2,635,477,043	2,320,795,424	61,076,375	37,770,888	0	23,305,487	11,177,545	1,784,035	5,537,151	4,806,757	0
0215	Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0
0310	Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructic	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0
0345	Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	1,414,308,258	2,635,477,043	2,320,795,424	61,076,375	37,770,888	0	23,305,487	11,177,545	1,784,035	5,537,151	4,806,757	0
0510	Industrial	155,757,208	397,356,253	367,733,941	8,711,349	5,638,218	0	3,073,131	1,473,904	235,248	730,145	633,833	0
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	233,258,840	711,351,883	627,413,936	14,533,601	9,907,655	0	4,625,946	2,218,650	354,116	1,099,079	954,101	0
0615	Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	389,016,048	1,108,708,136	995,147,877	23,244,950	15,545,873	0	7,699,077	3,692,554	589,364	1,829,224	1,587,935	0
0710	Pipelines	43,537,000	70,696,643	64,589,016	1,616,344	1,016,167	0	600,177	287,851	45,944	142,596	123,787	0
0810	Other Property Classes	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties				0	0	0	0					
9170	Supplementary Taxes				6,036,515	4,352,231	0	1,684,284	857,600	111,661	380,303	334,720	
9180	**Total Levied by Rate**				243,841,725	190,892,802	0	52,948,923	27,297,833	3,199,317	12,421,212	10,030,561	0
9190	Amts Added to Tax Bill				1,043,975	1,043,975	0	0					
9192	Other Taxation Amounts				279,465	170,181	0	109,284	52,414	8,365	25,965	22,540	
9199	**TOTAL before Adj.**	12,450,875,722	15,003,634,948	11,659,102,195	245,165,165	192,106,958	0	53,058,207	27,350,247	3,207,682	12,447,177	10,053,101	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 6 $
1010	Residential	17,825,400	17,825,400	13,853,416	245,273	222,145	0	23,128
1050	Multi-residential	709,000	1,517,649	1,263,994	22,459	20,971	0	1,488
1110	Farmland	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0
9210	**Subtotal**	18,534,400	19,343,049	15,117,410	267,732	243,116	0	24,616
1210	Commercial	160,344,500	301,807,890	278,080,431	6,145,048	4,564,215	0	1,580,833
1215	Commercial New Construction	0	0	0	0	0	0	0
1310	Parking Lot	0	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0	0
1325	Office Building New Constructic	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0
9220	**Subtotal**	160,344,500	301,807,890	278,080,431	6,145,048	4,564,215	0	1,580,833
1510	Industrial	810,200	2,181,361	1,680,781	38,263	24,217	0	14,046
1515	Industrial New Construction	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0
1615	Large Industrial New Constructi	0	0	0	0	0	0	0
9230	**Subtotal**	810,200	2,181,361	1,680,781	38,263	24,217	0	14,046
1718	Pipelines	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0
9270	Supplementary PILS				0	0	0	0
9280	**Total Levied by Rate**				6,451,043	4,831,548	0	1,619,495
9290	Amts Added to PILs				0	0	0	0
9292	Other PIL Amounts				1,516,410	1,516,410	0	0
9299	**TOTAL before Adj.**	179,689,100	323,332,300	294,878,622	7,967,453	6,347,958	0	1,619,495

Part 3 contains Distribution of PILS by School Boards

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2009

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

	Source of PILS	PILS Levied LT / ST	PILS Levied UT	PILS Levied Education	TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7 LT / ST	Distrib. of PIL Entitlement in Col. 7 UT	Distrib. of PIL Entitlement in Col. 7 Education	Distribution of Education PILS in column 10 by School Board English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	**Canada**	1,770,465		1,073,344	2,843,809		2,843,809	2,843,343		466	466				
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act				0		0								
5230	Inst. Payments - Heads and Beds	929,250	0	0	929,250		929,250	929,250		0					
5232	Railway Rights-of-way	0	0	0	0		0								
5234	Utility Corridors/Transmission	0	0	0	0		0								
5236	Hydro-Electric Power Dams	587,160	0	0	587,160		587,160	587,160		0					
5240	Other				0		0								
	Ontario Enterprises														
5410	Ontario Housing Corp.				0		0								
5430	Liquor Control Board of Ont.	7,395			7,395		7,395	7,395		0					
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	0	0	0	0		0								
5437	Ontario Lottery and Gaming Corp.				0		0								
5460	Other MMAH	1,674,316		42,066	1,716,382		1,716,382	1,712,234		4,148	2,772	213	611	552	
5610	**Municipal Enterprises**				0		0								
5910	**Other Muns and Enterprises**	1,379,372		504,085	1,883,457		1,883,457	1,863,455		20,002	9,269	66	10,488	179	
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	6,347,958	0	1,619,495	7,967,453	0	7,967,453	7,942,837	0	24,616	12,507	279	11,099	731	0

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Upper-Tier ONLY **Schedule 28**

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2009

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4 $	5 $	6 $	7 $	13 $	8 $	9 $	10 $	11 $	12 $
0201			-										0
0202			-										0
0203			-										0
0204			-										0
0205			-										0
0206			-										0
0207			-										0
0208			-										0
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0299	**TOTAL Upper-Tier Entitlement**			0	0	0	0	0	0	0	0	0	0

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Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2009

Code		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	General government											
0240	Governance	1,617,810		262,712	0			1,012,098	2,892,620	-39,331	33,685	2,886,974
0250	Corporate Management	7,358,239	791,962	6,261,256	4,534,826	1,632,748	89,200	816,232	21,484,463	-1,123,086	552,503	20,913,880
0260	Program Support	10,595,880		-2,662,025	324,972			0	8,258,827	-5,200	-8,253,627	0
0299	**Subtotal**	19,571,929	791,962	3,861,943	4,859,798	1,632,748	89,200	1,828,330	32,635,910	-1,167,617	-7,667,439	23,800,854
	Protection services											
0410	Fire	15,083,756	9,512	2,181,055	331,824	3,424	3,940	1,237,447	18,850,958	271,258	581,824	19,704,040
0420	Police	35,577,347		3,975,971	225,794	254,702		1,527,785	41,561,599	742,175	306,760	42,610,534
0421	Court Security	2,536,067		123,067	231,578				2,890,712			2,890,712
0422	Prisoner Transportation				39,081				39,081			39,081
0430	Conservation authority						544,930		544,930			544,930
0440	Protective inspection and control	2,987,569		369,115	450,645	1,057	49,831	70,521	3,928,738	160,265	207,596	4,296,599
0450	Emergency measures	222,826		170,708	12,615		20,000	45,842	471,991	779		472,770
0460	Provincial Offences Act (POA)	556,283		74,227	298,875	70,222		18,104	1,017,711		133,431	1,151,142
0498	Other								0			0
0499	**Subtotal**	56,963,848	9,512	6,894,143	1,590,412	329,405	618,701	2,899,699	69,305,720	1,174,477	1,229,611	71,709,808
	Transportation services											
0611	Roads - Paved	3,924,778		2,833,492	3,937,614		1,703	24,950,097	35,447,684	514	-281,365	35,166,833
0612	Roads - Unpaved	604,460		617,057	114,343		243	3,832,294	5,168,397	73	-70,341	5,098,129
0613	Roads - Bridges and Culverts	570,082		548,871	1,296,330		213	1,664,277	4,079,773	64		4,079,837
0614	Roadways - Traffic Operations & Roadside	2,719,617		1,427,788	483,446		882	866,387	5,498,120	73,992		5,572,112
0621	Winter Control - Except sidewalks, Parking Lots	4,569,487		5,812,878	3,066,948		5,321	127,301	13,581,935	1,605	-541,055	13,042,485
0622	Winter Control - Sidewalks, Parking Lots Only	739,376		690,715	36,001		526	11,951	1,478,569	159	-60,117	1,418,611
0631	Transit - Conventional	10,174,521		5,484,328	896,454		15,000	1,549,822	18,120,125	-2,829	442,232	18,559,528
0632	Transit - Disabled & special needs			475	2,702,691				2,703,166			2,703,166
0640	Parking	400,299		168,160	131,629	111,703		230,453	1,042,244	30,000	101,693	1,173,937
0650	Street lighting			1,331,242	733,099			436,791	2,501,132		27,829	2,528,961
0660	Air transportation	1,311,822							1,311,822			1,311,822
0698	Other								0			0
0699	**Subtotal**	25,014,442	0	18,715,006	13,398,555	111,703	23,888	33,669,373	90,932,967	103,578	-381,124	90,655,421
	Environmental services											
0811	Wastewater collection/conveyance	3,898,727		2,849,708	2,456,838		6,932	3,001,987	12,214,192	847	205,280	12,420,319
0812	Wastewater treatment & disposal	3,422,997		2,500,387	2,006,532		6,932	5,721,298	13,658,146	847	205,281	13,864,274
0821	Urban storm sewer system	387,970		335,415	623,521			240	1,347,146			1,347,146
0822	Rural storm sewer system	377,193		371,352	184,451				932,996			932,996
0831	Water treatment	3,414,683	45,000	3,648,863	3,264,008		2,222	2,481,897	12,856,673	670	153,254	13,010,597
0832	Water distribution/transmission	3,945,494	45,000	2,009,386	3,919,678		2,222	4,138,314	14,060,094	10,966	153,255	14,224,315
0840	Solid waste collection	1,562,275		753,210	3,971,423		24,607	157,074	6,468,589	447	14,237	6,483,273
0850	Solid waste disposal	1,330,656		2,539,894	2,770,095		4,241	387,207	7,032,093	-11,484	161,885	7,182,494
0860	Waste diversion	320,732	61,384	1,668,602	6,532,165		101	252,308	8,835,292	447	160,502	8,996,241
0898	Other: Pollution Control	383,834		147,788	68,685		24,500	22,000	646,807			646,807
0899	**Subtotal**	19,044,561	151,384	16,824,605	25,797,396	0	71,757	16,162,325	78,052,028	2,740	1,053,694	79,108,462
	Health services											
1010	Public health services						5,208,792		5,208,792			5,208,792
1020	Hospitals								0			0
1030	Ambulance services	12,682,854		2,334,126	-8,173	1,695		930,224	15,940,726	559,596	474,131	16,974,453
1035	Ambulance dispatch								0			0
1040	Cemeteries	741,062		541,876	256,405			91,306	1,630,649	-6,957	127,821	1,751,513
1098	Other								0			0

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Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2009

		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
1099	**Subtotal**	13,423,916	0	2,876,002	248,232	1,695	5,208,792	1,021,530	22,780,167	552,639	601,952	23,934,758
	Social and family services											
1210	General assistance	6,259,042		1,425,844	3,426,169	14,624	83,065,385	160,515	94,351,579	517,793	1,107,602	95,976,974
1220	Assistance to aged persons	21,800,937	462,982	4,787,492	561,203		1,008,387	965,914	29,586,915	63,923	910,792	30,561,630
1230	Child care	2,319,683		581,117	16,178,143	36,436	691,411	49,123	19,855,913	25,392	224,573	20,105,878
1298	Other								0			0
1299	**Subtotal**	30,379,662	462,982	6,794,453	20,165,515	51,060	84,765,183	1,175,552	143,794,407	607,108	2,242,967	146,644,482

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CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2009

Code		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	3,120,094		8,621,947	2,704,239			3,308,153	17,754,433			17,754,433
1420	Non-Profit/Cooperative Housing				11,148,182				11,148,182			11,148,182
1430	Rent Supplement Programs				3,322,376				3,322,376			3,322,376
1497	Other Administration	1,013,419		38,398					1,051,817	-23,704	133,924	1,162,037
1498	Other AHP	48,137		11,084	0		7,209,417		7,268,638			7,268,638
1499	**Subtotal**	4,181,650	0	8,671,429	17,174,797	0	7,209,417	3,308,153	40,545,446	-23,704	133,924	40,655,666
	Recreation and cultural services											
1610	Parks	3,236,748		2,331,394	1,195,013	211		726,616	7,489,982	9,873	-120,458	7,379,397
1620	Recreation programs	1,404,325		802,075	63,733	3,163	680,341	153,744	3,107,381	2,687	392,611	3,502,679
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	280,656		495,293	64,199	1,845		34,218	876,211	179		876,390
1634	Rec. Fac. - All Other	6,508,876	9,905	4,993,870	2,183,814	71,344	3,575	1,230,782	15,002,166	58,231	650,941	15,711,338
1640	Libraries	4,536,037	5,993	1,334,698	12,373	36,000	2,060	1,351,154	7,278,315	-4,032	1,034,301	8,308,584
1645	Museums	123,124		67,231	43,085				233,440			233,440
1650	Cultural services	86,478		77,826			574,500	26,226	765,030			765,030
1698	Other								0			0
1699	**Subtotal**	16,176,244	15,898	10,102,387	3,562,217	112,563	1,260,476	3,522,740	34,752,525	66,938	1,957,395	36,776,858
	Planning and development											
1810	Planning and zoning	3,120,780		240,355	76,082		31,367	77,346	3,545,930	-152,540	382,888	3,776,278
1820	Commercial and Industrial	2,623,234	187,901	2,529,787	1,178,427	3,600	1,489,420	253,606	8,265,975	-1,153,655	369,190	7,481,510
1830	Residential development								0			0
1840	Agriculture and reforestation	609,426		474,594	139,796			76,518	1,300,334	-9,964	76,942	1,367,312
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	**Subtotal**	6,353,440	187,901	3,244,736	1,394,305	3,600	1,520,787	407,470	13,112,239	-1,316,159	829,020	12,625,100
1910	Other								0			0
9910	**TOTAL**	191,109,692	1,619,639	77,984,704	88,191,227	2,242,774	100,768,201	63,995,172	525,911,409	0	0	525,911,409

FIR2009: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

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

	Additional information contained in Schedule 40	1 $
	Total of column 1 includes:	
5010	Salaries and wages	161,142,663
5020	Employee benefits	29,967,029
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	191,109,692
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	191,109,692
	Total of column 3 includes:	
5110	Amounts for tax write-offs reported in SLC 40 0250 03	0
	Total of column 4 includes:	
5210	Municipal Property Assessment Corporation (MPAC)	1,725,717
	Total of column 5 includes:	
5610	Short term interest costs	
	Total of column 6 includes:	
5810	Grants to charitable and non-profit organizations	1,380,041
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5897	Other N.D.C.A.	544,930
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	7,789,000
	Line 0611 of column 11 (Total costs for paved roads) includes:	
6106	Urban storm water	
6107	Rural storm water	
	Line 0612 of column 11 (Total costs for unpaved roads) includes:	
6108	Rural storm water	
	Line 0622 of column 11 (Total costs for winter control) includes:	
6120	Winter maintenance of sidewalks and parking lots	944,395
	Line 0831 of column 11 (Total costs for water treatment) includes:	
6611	Treatment costs for water not treated to drinking water standards	
	Line 0832 of column 11 (Total costs for water distribution) includes:	
6612	Distribution/transmission costs for water not treated to drinking water standards	

FIR2009: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		$	$	$	$	$	$	$	$	$	$	$	$
0299	**General government**	30,252,824	54,496,114	257,620	140,297		54,613,437	24,243,290	1,828,330	27,266	26,044,354	28,569,083	279,512
	Protection services												
0410	Fire	16,814,943	27,968,670	1,847,177	229,854		29,585,993	11,153,727	1,237,447	229,854	12,161,320	17,424,673	
0420	Police	9,986,546	25,745,580	1,937,200	347,803		27,334,977	15,759,034	1,527,785	347,803	16,939,016	10,395,961	221,139
0421	Court Security						0				0	0	
0422	Prisoner Transportation						0				0	0	
0430	Conservation authority						0				0	0	
0440	Protective inspection and control	263,973	607,820	203,252	55,553		755,519	343,847	70,521	55,553	358,815	396,704	
0450	Emergency measures	70,580	130,446	653,454	20,991		762,909	59,866	45,842	20,991	84,717	678,192	
0460	Provincial Offences Act (POA)	75,577	174,398	8,244	3,157		179,485	98,821	18,104	3,157	113,768	65,717	
0498	Other						0				0	0	
0499	**Subtotal**	27,211,619	54,626,914	4,649,327	657,358	0	58,618,883	27,415,295	2,899,699	657,358	29,657,636	28,961,247	221,139
	Transportation services												
0611	Roads - Paved	398,850,261	889,595,969	38,984,125	7,930,005		920,650,089	490,745,708	24,950,097	6,472,630	509,223,175	411,426,914	24,170,500
0612	Roads - Unpaved	17,333,374	51,505,154	159,112	8,406		51,655,860	34,171,780	3,832,294	7,957	37,996,117	13,659,743	
0613	Roads - Bridges and Culverts	47,011,209	79,776,327	3,389,320	334,033		82,831,614	32,765,118	1,664,277	264,881	34,164,514	48,667,100	
0614	Roadways - Traffic Operations & Roadside	8,285,158	15,648,270	1,915,208	429,479		17,133,999	7,363,112	866,387	420,570	7,808,929	9,325,070	1,137,350
0621	Winter Control - Except sidewalks, Parking Lots	1,366,873	3,624,935	532,952	176,636		3,981,251	2,258,061	127,301	157,446	2,227,916	1,753,335	
0622	Winter Control - Sidewalks, Parking Lots Only	136,115	335,389	36,020	12,427		358,982	199,275	11,951	10,485	200,741	158,241	
0631	Transit - Conventional	17,311,472	29,592,465	2,844,647	839,211		31,597,901	12,280,993	1,549,822	747,044	13,083,771	18,514,130	
0632	Transit - Disabled & special needs						0				0	0	
0640	Parking	4,508,476	6,841,586	289,783	1,436		7,129,933	2,333,110	230,453	1,436	2,562,127	4,567,806	
0650	Street lighting	5,810,386	10,668,446	577,052	74,375		11,171,123	4,858,060	436,791	61,893	5,232,958	5,938,165	
0660	Air transportation						0				0	0	
0698	Other						0				0	0	
0699	**Subtotal**	500,613,324	1,087,588,541	48,728,219	9,806,008	0	1,126,510,752	586,975,217	33,669,373	8,144,342	612,500,248	514,010,504	25,307,850
	Environmental services												
0811	Wastewater collection/conveyance	130,480,226	201,701,828	39,383,071	6,725,946		234,358,953	71,221,602	3,001,987	4,054,249	70,169,340	164,189,613	395,314
0812	Wastewater treatment & disposal	92,873,040	190,959,492	6,415,384	26,945		197,347,931	98,086,452	5,721,298	21,830	103,785,920	93,562,011	339,435
0821	Urban storm sewer system	144,528	177,006	48,000			225,006	32,478	240		32,718	192,288	2,565,309
0822	Rural storm sewer system	738,747	738,747				738,747				0	738,747	
0831	Water treatment	38,375,601	52,774,050	3,104,331	20,344		55,858,037	14,398,449	2,481,897	16,118	16,864,228	38,993,809	14,244,231
0832	Water distribution/transmission	168,594,128	241,029,860	11,136,560	221,908		251,944,512	72,435,732	4,138,314	136,746	76,437,300	175,507,212	196,846
0840	Solid waste collection	1,354,242	2,324,374	88,137	58,357		2,354,154	970,132	157,074	55,606	1,071,600	1,282,554	
0850	Solid waste disposal	11,187,982	15,260,799	627,464	229,859		15,658,404	4,072,817	387,207	227,108	4,232,916	11,425,488	1,471,621
0860	Waste diversion	3,194,175	5,108,015	29,359	6,877		5,130,497	1,913,840	252,308	4,120	2,162,028	2,968,469	
0898	Other Pollution Control	214,500	220,000				220,000	5,500	22,000		27,500	192,500	
0899	**Subtotal**	447,157,169	710,294,171	60,832,306	7,290,236	0	763,836,241	263,137,002	16,162,325	4,515,777	274,783,550	489,052,691	19,212,756
	Health services												
1010	Public health services	2,249	2,249				2,249				0	2,249	
1020	Hospitals						0				0	0	
1030	Ambulance services	6,089,037	10,016,634	1,500,891	324,625		11,192,900	3,927,597	930,224	324,625	4,533,196	6,659,704	8,623
1035	Ambulance dispatch						0				0	0	
1040	Cemeteries	2,465,052	3,333,882	4,100	1,435		3,336,547	868,830	91,306	1,435	958,701	2,377,846	
1098	Other						0				0	0	

FIR2009: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

Code	Description		COST						AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	12 $
1099	Subtotal	8,556,338	13,352,765	1,504,991	326,060	0	14,531,696	4,796,427	1,021,530	326,060	5,491,897	9,039,799	8,623
	Social and family services												
1210	General assistance	853,212	1,476,282	228,848	40,470		1,664,660	623,070	160,515	40,470	743,115	921,545	
1220	Assistance to aged persons	21,671,468	30,065,084	1,417,769	131,486		31,351,367	8,393,616	965,914	131,486	9,228,044	22,123,323	11,534,104
1230	Child care	834,559	1,044,421	184,187	4,592		1,224,016	209,862	49,123	4,592	254,393	969,623	
1298	Other						0				0	0	
1299	Subtotal	23,359,239	32,585,787	1,830,804	176,548	0	34,240,043	9,226,548	1,175,552	176,548	10,225,552	24,014,491	11,534,104

FIR2009: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2009

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION					
		2009 Opening Net Book Value 1 $	2009 Opening Cost Balance 2 $	Additions and Betterments 3 $	Disposals 4 $	Write Downs 5 $	2009 Closing Cost Balance 6 $	2009 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2009 Closing Amortization Balance 10 $	2009 Closing Net Book Value 11 $	Construction in Progress 12 $
	Social Housing												
1410	Public Housing	53,026,863	76,395,504	3,205,913	27,557		79,573,860	23,368,641	3,308,153	27,557	26,649,237	52,924,623	
1420	Non-Profit/Cooperative Housing						0				0	0	
1430	Rent Supplement Programs						0				0	0	
1497	Other						0				0	0	
1498	Other						0				0	0	
1499	**Subtotal**	53,026,863	76,395,504	3,205,913	27,557	0	79,573,860	23,368,641	3,308,153	27,557	26,649,237	52,924,623	0
	Recreation and cultural services												
1610	Parks	20,607,642	31,662,220	2,267,674	152,943		33,776,951	11,054,578	726,616	128,137	11,653,057	22,123,894	4,721,760
1620	Recreation programs	1,637,456	2,958,271	30,480	67,095		2,921,656	1,320,815	153,744	67,095	1,407,464	1,514,192	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,064,865	1,361,155	367,910			1,729,065	296,290	34,218		330,508	1,398,557	
1634	Rec. Fac. - All Other	23,826,909	53,390,390	2,212,477	1,142,350		54,460,517	29,563,481	1,230,782	611,420	30,182,843	24,277,674	
1640	Libraries	11,129,650	20,936,180	861,530	1,461,761		20,335,949	9,806,530	1,351,154	947,292	10,210,392	10,125,557	569,758
1645	Museums	35,423	97,984				97,984	62,561	2,449		65,010	32,974	
1650	Cultural services	809,038	838,894	63,465			902,359	29,856	23,777		53,633	848,726	
1698	Other						0				0	0	
1699	**Subtotal**	59,110,983	111,245,094	5,803,536	2,824,149	0	114,224,481	52,134,111	3,522,740	1,753,944	53,902,907	60,321,574	5,291,518
	Planning and development												
1810	Planning and zoning	535,599	770,789	37,294	15,499		792,584	235,190	77,346	15,499	297,037	495,547	
1820	Commercial and Industrial	4,059,541	5,355,940	49,761	12,916		5,392,785	1,296,397	253,606	12,916	1,537,087	3,855,698	
1830	Residential development						0				0	0	
1840	Agriculture and reforestation	6,758,685	7,510,251	692,360			8,202,611	751,566	76,518		828,084	7,374,527	2,916,983
1850	Tile drainage/shoreline assistance						0				0	0	
1898	Other						0				0	0	
1899	**Subtotal**	11,353,825	13,636,980	779,415	28,415	0	14,387,980	2,283,153	407,470	28,415	2,662,208	11,725,772	2,916,983
1910	Other						0				0	0	
1930	**Total Shared Assets**	0	0	0	0	0	0	0	0	0	0	0	0
9910	**Total Tangible Capital Assets**	1,160,642,184	2,154,221,870	127,592,131	21,276,628	0	2,260,537,373	993,579,684	63,995,172	15,657,267	1,041,917,589	1,218,619,784	64,772,485

			COST						AMORTIZATION					
		2009 Opening Net Book Value 1 $	2009 Opening Cost Balance 2 $	Additions and Betterments 3 $	Disposals 4 $	Write Downs 5 $	2009 Closing Cost Balance 6 $	2009 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2009 Closing Amortization Balance 10 $	2009 Closing Net Book Value 11 $	Construction in Progress 12 $
	Shared Assets												
1950	Land & Land Improvements						0				0	0	
1951	Buildings						0				0	0	

2009-V01

FIR2009: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2009

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION					
		2009 Opening Net Book Value	2009 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2009 Closing Cost Balance	2009 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2009 Closing Amortization Balance	2009 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		$	$	$	$	$	$	$	$	$	$	$	$
1952	Machinery & Equipment						0				0	0	
1953	Vehicles						0				0	0	
1954	Other						0				0	0	
1999	**Total Shared Assets**	0	0	0	0	0	0	0	0	0	0	0	0

FIR2009: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

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

SEGMENTED BY ASSET CLASS

	General Capital Assets	2009 Opening Net Book Value (NBV) 1 $	2009 Closing Net Book Value (NBV) 11 $
2005	Land	56,688,196	57,955,127
2010	Land Improvements	20,412,890	21,493,101
2020	Buildings	138,190,906	137,995,039
2030	Machinery & Equipment	35,973,337	36,768,305
2040	Vehicles	27,709,598	30,963,978
2097	Other		
2098	Other		
2099	**Total General Capital Assets**	278,974,927	285,175,550

	Infrastructure Assets	2009 Opening Net Book Value (NBV) 1 $	2009 Closing Net Book Value (NBV) 11 $
2205	Land		
2210	Land Improvements	1,140,339	1,485,226
2220	Buildings	151,009,602	148,219,903
2230	Machinery & Equipment		
2240	Vehicles		
2250	Linear Assets	729,517,317	783,739,105
2297	Other		
2298	Other		
2299	**Total Infrastructure Assets**	881,667,258	933,444,234
9920	**Total Tangible Capital Assets**	1,160,642,185	1,218,619,784

2009 V01

FIR2009: Greater Sudbury C — Schedule 53

Asmt Code: 5307
MAH Code: 23103

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

for the year ended December 31, 2009

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	43,290,430
1020	Acquisition of tangible capital assets	-127,117,945
1030	Amortization of tangible capital assets	63,995,172
1040	(Gain)/Loss on sale to tangible capital assets	5,208,236
1050	Proceeds on sale of tangible capital assets	411,116
1060	Write-downs of tangible capital assets	
1070	Other	
1099	**Subtotal**	-57,503,421
1210	Acquisition and consumption of supplies inventories	-496,116
1220	Acquisition and consumption of prepaid expenses	-938,362
1230	Other	
1299	**Subtotal**	-1,434,478
1410	(Increase)/decrease in net financial assets/net debt	-15,647,469
1420	Net financial assets (net debt), beginning of year	127,224,526
9910	Net financial assets (net debt), end of year	111,577,057

TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

		1 $
	Long Term Liabilities Incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Ontario Strategic Infrastructure Financing Authority (OSIFA)	
0297	Other: water asset loan	4,175,000
0298	Other	
0299	**Subtotal**	4,175,000
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy (Special Area Rates)	33,519,295
0410	Municipal User Fees & Service Charges	21,277,464
0415	Development Charges	1,700,273
0420	Other	
0425	Capital Grants: Federal	8,117,873
0430	Capital Grants: Provincial	16,827,044
0435	Capital Grants: Other Municipalities	
0440	Canada Gas Tax	9,042,573
0445	Provincial Gas Tax	1,422,766
0495	Other: Subdivider deposits	493,721
0496	Other: Donations	6,584,799
0497	Other: Misc. Recoveries	3,220,631
0498	Other	
0499	**Subtotal**	102,206,439
0610	Donated Tangible Capital Assets	15,226,804
9920	**Total Financing**	121,608,243

FIR2009: Greater Sudbury C — Schedule 54

Asmt Code: 5307
MAH Code: 23103

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2009

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2009 Actual 1 $
	Operating Transactions	
	Cash received from	
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other	
0299	**Subtotal**	0
	Cash paid for	
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499	**Subtotal**	0
2099	**Cash provided by operating transactions**	0
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0699	**Cash applied to capital transactions**	0
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899	**Cash provided by / (applied to) investing transactions**	0
	Financing Transactions	
1010	Proceeds from debt issues	
1020	Debt repayment	
1099	**Cash applied to financing transactions**	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	
9920	Cash and cash equivalents, end of year	0

		2009 Actual 1 $
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	0
1420	Less: Debt repayment (SLC 54 1020 01)	0
9930	Net cash available for other purposes	0

FIR2009: Greater Sudbury C

Schedule 54

Asmt Code: 5307
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CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2009

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2009 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	43,290,430
2020	Non-cash items including amortization	39,712,399
2030	Prepaid expenses	-938,362
2040	Change in deferred revenue	-1,930,043
2098	Other	
2099	**Cash provided by operating transactions**	80,134,424
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	411,116
0620	Cash used to acquire tangible capital assets	-111,891,148
0699	**Cash applied to capital transactions**	-111,480,032
	Investing Transactions	
0810	Proceeds from portfolio investments	-32,990,161
0820	Portfolio investments	
0898	Other	
0899	**Cash provided by / (applied to) investing transactions**	-32,990,161
	Financing Transactions	
1010	Proceeds from debt issues	4,175,000
1020	Debt repayment	-2,417,870
1099	**Cash applied to financing transactions**	1,757,130
1210	Increase in cash and cash equivalents	-62,578,639
1220	Cash and cash equivalents, beginning of year	173,436,364
9920	Cash and cash equivalents, end of year	110,857,725

		2009 Actual 1 $
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	80,134,424
1420	Less: Debt repayment (SLC 54 1020 01)	-2,417,870
9930	Net cash available for other purposes	77,716,554

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

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	27,944,229	77,878,424	12,021,135
0310	Allocation of Surplus		19,997,825	820,710
	Development Charges Act			
0610	Non-discounted services	1,329,166		
0620	Discounted services	465,651		
0630	Credits utilized (Development Charges Act)			
0699	**Subtotal Development Charges Act**	1,794,817		
0810	Lot levies		710,698	
0820	Subdivider contributions	1,641,296		
0830	Recreational land (the Planning Act)			
0841	Investment Income	840,449	2,130,641	9,176
0860	Gasoline Tax - Province	2,767,697		
0861	Building Code Act, 1992 (Section 2.23)	1,888,232		
0862	Gasoline Tax - Federal	10,087,103		
0863	Canada Transit Funding (Bill C-48)			
0864	Building Canada Fund (BCF)			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	19,019,594	22,839,164	829,886
0910	Less: Utilization	15,396,069	26,843,334	5,061,260
2099	**Balance, end of year**	31,567,754	73,874,254	7,789,761

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

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds			3,568,814
5020	Contingencies			
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment		9,173,207	
5060	Sick leave		4,475,549	
5070	Insurance		1,370,853	
5080	Workplace Safety and Insurance Board (WSIB)		716,350	
5090	Post-employment benefits			
5091	Tax rate stabilization			852,930
5630	Lot levies		232,567	
5660	Parking revenues		1,758,199	
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government		21,431,348	1,360,841
5210	Protection services		4,465,042	55,358
	Transportation services:			
5215	Roadways		2,664,148	
5216	Winter Control		881,784	
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system		694,203	
5230	Storm water system		317,648	
5235	Waterworks system		5,012,641	
5240	Solid waste collection			
5245	Solid waste disposal		3,037,722	
5246	Waste diversion			
5250	Health services		4,511,964	107,000
5255	Social and family services		1,189,898	421,282
5260	Social housing		6,244,682	746,732
	Recreation and cultural services:			
5265	Parks			273,248
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other		186,324	
5275	Libraries		874,613	35,854
5276	Museums			
5277	Cultural services			
5280	Planning and development		4,635,512	367,702
5290	Other			
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services	44,550		
5620	Development Charges Act - Discounted services	52,513		
5640	Subdivider contributions	8,107,836		
5650	Recreational land (the Planning Act)	1,129,667		
5661	Building Code Act, 1992 (Section 2.23)	6,436,658		
5690	Gasoline Tax - Province	1,260,264		
5691	Gasoline Tax - Federal	8,063,145		
5692	Canada Transit Funding (Bill C-48)	2,227,020		
5693	Building Canada Fund (BCF)			
5695	Other Regional Road 80	4,246,101		
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	31,567,754	73,874,254	7,789,761

FIR2009: Greater Sudbury C

Asmt Code: 5307
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Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2009

	Financial Assets	1 $
0299	**Cash and cash equivalents**	110,857,725
	Accounts receivable	
0410	Canada	16,049,892
0420	Ontario	10,786,471
0430	Upper-tier	
0440	Other municipalities	51,910
0450	School boards	49,466
0490	Other receivables	23,723,182
0499	**Subtotal**	50,660,921
	Taxes receivable	
0610	Current year's levies	5,659,948
0620	Previous year's levies	3,240,604
0630	Prior year's levies	3,491,061
0640	Penalties and interest	3,060,037
0690	LESS: Allowance for uncollectables	5,420,000
0699	**Subtotal**	10,031,650
	Investments *	
0805	Canada	
0810	Ontario	50,135,185
0815	Municipal	1,591,265
0820	Government business enterprises	84,695,786
0828	Other Investments	29,455,057
0829	**Subtotal**	165,877,293
	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	758,274
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other Land held for resale	218,492
0898	**Subtotal**	976,766
9930	**TOTAL Financial Assets**	338,404,355
8010	* Market value of Investments included in Line 0829	153,524,606

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

		1 $
	Liabilities	
	Temporary loans	
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	**Subtotal**	0
	Accounts Payable	
2210	Canada	2,346,947
2220	Ontario	2,014,892
2230	Upper-tier	
2240	Other municipalities	106,078
2250	School boards	151,595
2260	Interest on debt	42,072
2270	Trade accounts payable	32,831,422
2290	Other	34,065,756
2299	**Subtotal**	71,558,762
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	31,567,754
2490	Other	22,753,921
2499	**Subtotal**	54,321,675
	Long term liabilities	
2610	Debt issued	
2620	Debt payable to others	41,113,516
2630	Lease purchase agreements (Tangible capital leases)	1,166,544
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	**Subtotal**	42,280,060
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	13,829,300
	Post employment benefits	
2810	Accumulated sick leave	6,268,000
2820	Accrued vacation pay	11,995,101
2830	Accrued pensions payable	25,665,000
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	909,400
2898	Other	
2899	**Subtotal post employment benefits**	44,837,501
9940	**TOTAL Liabilities**	226,827,298
9945	**Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)**	111,577,057

	Non-Financial Assets	1 $
6210	Tangible Capital Assets (Gross Valuations) (SLC 51 9910 06)	2,260,537,373
6220	LESS: Accumulated Amortization (SLC 51 9910 10)	1,041,917,589
6230	Net Tangible Capital Assets (SLC 51 9910 11)	1,218,619,784
6240	Construction in progress (SLC 51 9910 12)	64,772,485
6250	Inventories of Supplies	1,511,125
6260	Prepaid Expenses	2,724,392
6299	**Total Non-Financial Assets**	1,287,627,786
9970	**Total Accumulated Surplus/(Deficit)**	1,399,204,843

	Analysis of the Accumulated Surplus/(Deficit)	1 $
6410	Equity in Tangible Capital Assets	1,256,110,144
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	81,664,015
6430	General Surplus/ (Deficit)	124,691
	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: Other	974,679
5077	Other: Committed Capital	49,342,329
5078	Other	
5079	Other	
5098	**Total Local Boards**	50,317,008
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	84,695,786
6601	Unfunded Employee Benefits	-44,837,501
6602	Unfunded Landfill closure costs	-13,829,300
6610	Other: Unfunded Accrued Commitments	-15,040,000
6620	Other	
6630	Other	
6640	Other	
6699	**Total Other**	-73,706,801
9971	**Total Accumulated Surplus/(Deficit)**	1,399,204,843

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2009

	Continuity of Taxes Receivable	9 $
0210	Taxes receivable, beginning of year	7,967,111
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	245,165,165
0225	PLUS: Current Year Penalties and Interest	1,981,351
0240	LESS: Total cash collections (SLC 72 0699 09)	235,427,508
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	4,234,469
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	5,420,000
0280	PLUS:	
0290	Taxes receivable, end of year	10,031,650

	Cash Collections	9 $
0610	Current year's tax	231,250,748
0620	Previous year's tax	2,660,595
0630	Penalties and interest	1,516,165
0640	Amounts added to tax bills for collection purposes only	
0690	Other	
0699	**TOTAL Cash Collections**	235,427,508

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

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS English - Public 1 $	SCHOOL BOARDS French - Public 2 $	SCHOOL BOARDS English - Separate 3 $	SCHOOL BOARDS French - Separate 4 $	SCHOOL BOARDS Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
1099	Municipal Act (353, 354, 357, 358, RfR)	217,903	27,264	95,424	78,778		419,369	2,386,069		2,805,438
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	22,937	3,020	11,234	9,219		46,410	43,995		90,405
2299	Vacant Unit Rebates (Mun. Act 364)	132,269	17,864	64,935	53,658		268,726	453,872		722,598
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other: Business Improvement Area						0	423,828		423,828
2891	Other: Elderly Rebates	12,441	420	6,896	6,591		26,348	165,852		192,200
2899	**Tax adjustments before allowances**	385,550	48,568	178,489	148,246	0	760,853	3,473,616	0	4,234,469

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS English - Public 1 $	SCHOOL BOARDS French - Public 2 $	SCHOOL BOARDS English - Separate 3 $	SCHOOL BOARDS French - Separate 4 $	SCHOOL BOARDS Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other: Allowance						0	5,420,000		5,420,000
4891	Other:						0			0
4999	**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	5,420,000	0	5,420,000

Additional Information

		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	26,977,204	3,159,393	12,279,787	9,905,586	0	52,321,970			

FIR2009: Greater Sudbury C

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

1. Debt burden of the municipality

Line	Description	1 $
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	40,000
0220	To Canada and agencies	
0230	To Others	42,240,061
0297	Other	
0298	Other	
0299	**Subtotal**	42,280,061
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**	42,280,061

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

Line	Description	1 $
1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	26,033,517
1240	Lease purchase agreements (Tangible capital leases)	1,166,544
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other: N.O.H.F.C.	40,000
1298	Other: Hospital, Cancer Centre, Physician Service Agreeme	15,040,000
9920	**TOTAL Net Long Term Liabilities of the Municipality**	42,280,061

3. Debt burden of the municipality: Analysed by function

Line	Description	1 $
1405	General government	13,489,372
1410	Protection services	169,427
	Transportation services:	
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	4,024,255
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	997,117
1450	Health services	15,040,000
1455	Social and family services	8,402,286
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	117,604
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	40,000
1490	Other long term liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	42,280,061

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

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

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

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

1810	Own funds	
	Ontario Clean Water Agency	
1820	Sewer	
1830	Water	

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support		
2420	University support		
2430	Leases and other agreements		
2440	Capital equipment, land acquisition		
2496	Other	Contracts	41,999,000
2497	Other	School of Architecture	10,000,000
2498	Other		
2499		**TOTAL**	51,999,000