

# 2018 FINANCIAL INFORMATION RETURN

Municipality: **Petrolia T**  
Tier: **Lower-Tier**  
Area: **Lambton Co**

MSO Office: **Western Ontario**  
Asmt Code: **3819**  
MAH Code: **54402**

Submitting: **FIR Schedules Only**  
Version: **2018.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
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	

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	Annette Strand
0022	Telephone	519-882-2350 ext. 233
0024	Fax	519-882-3373
0028	Email (Required)	astrand@petrolia.ca
0030	Website address of Municipality	www.town.petrolia.on.ca
0091	Municipal Auditor	Giovanni Spadafora
0092	Municipal Audit Firm	Baker Tilly Samila LLP
0095	Municipal Auditor's Email (Required)	gfspadafora@bakertilly.ca
0090	Municipal Treasurer	Rick Charlebois
0093	Municipal Treasurer's Email (Required)	rcharlebois@petrolia.ca
0094	Date	5/16/2019

### Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data		Data Source	
	1	2	1	2
0040	Households	(#)	2,421	MPAC
0041	Population		5,742	State Can
0042	Youth Population		425	State Can

2018.01

**FIR2018: Petrolia T**

**Schedule 10**

Asmt Code: 3819

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 54402

for the year ended December 31, 2018

**STATEMENT OF OPERATIONS: REVENUE**

		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	5,249,753
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	39,373
<b>9940</b>	<b>Subtotal</b>	<b>5,289,126</b>
0510	Estimated tax revenue . . . . .	37,898
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	944,300
<b>0625</b>	<b>Revenue from Cannabis</b> . . . . .	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>944,300</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	49,198
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	424,434
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	28,880
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	383,730
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	293,548
<b>0899</b>	<b>Subtotal</b>	<b>1,179,790</b>
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	53,503
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	1,074,874
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	5,147,674
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	89,302
1430	Rents, concessions and franchises . . . . .	19,121
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
<b>1499</b>	<b>Subtotal</b>	<b>108,423</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	2,684
1620	Penalties and interest on taxes . . . . .	88,010
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>90,694</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	99,895
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	-68,321
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	0
1814	Other Deferred revenue earned <input type="text" value="OCIF Obligatory Reserves"/> . . . . .	740,891
1830	Donations . . . . .	73,361
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	241,493
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . . <input type="text" value="Other"/>	25,267
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>1,112,586</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
<b>1885</b>	<b>Transient Accommodation Tax</b> . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	315,529
<b>9910</b>	<b>TOTAL Revenues</b>	<b>15,354,397</b>

2018.01

**FIR2018: Petrolia T**

**Schedule 10**

Asmt Code: 3819

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 54402

for the year ended December 31, 2018

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	15,354,397
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	11,915,128
2030	PLUS: . . . . . <input type="text" value="Adjust-TCA acquired previous year"/>	5
2040	PLUS: . . . . . <input type="text"/>	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	3,439,274
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	86,107,213
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	86,107,213
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	89,546,487

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	4,707,191
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	458,320
6060	PLUS: . . . . . <input type="text" value="Dividends Received"/>	-142,791
6090	Government Business Enterprise Equity, end of year . . . . .	5,022,720

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	
4019	Provincial Gas Tax for Transit capital expenses . . . . .	
4020	Provincial Gas Tax . . . . .	0

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	293,548
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . . <input type="text"/>	
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	<b>Canada Gas Tax</b> . . . . .	293,548

**FIR2018: Petrolia T**

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2018

	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 \$
<b>0299 General government</b>		18,480		10,195	24,750		
<b>Protection services</b>							
0410 Fire			142,221	4,103			53,503
0420 Police			17,069				
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	0	0	159,290	4,103	0	0	53,503
<b>Transportation services</b>							
0611 Roads - Paved				1,288	15,954		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	0	0	0	1,288	15,954	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				1,821,889	383,730	383,730	
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission			869,224	1,293,701			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion	52,814			4,330			
0898 Other							
<b>0899 Subtotal</b>	52,814	0	869,224	3,119,920	383,730	383,730	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries			7,500	71,615			
1098 Other							
<b>1099 Subtotal</b>	0	0	7,500	71,615	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks				14,963			
1620 Recreation programs		10,400		57,931			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other			21,860	332,276			
1640 Libraries							
1645 Museums							
1650 Cultural services	-3,616		17,000	1,523,223			
1698 Other							
<b>1699 Subtotal</b>	-3,616	10,400	38,860	1,928,393	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning				4,600			
1820 Commercial and industrial				7,560			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	0	0	0	12,160	0	0	0
1910 Other							
<b>9910 TOTAL</b>	49,198	28,880	1,074,874	5,147,674	424,434	383,730	53,503

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

		Exit capping immediately	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
		1	2	3	4	5	6	7	8	9	10	11
		Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0330	C Commercial . . . . .	N	89.8%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial . . . . .	N	94.8%	534	534	10.0%	10.0%	500	500	Y	Y	Y

#### 3. Graduated Taxation (Tax Bands)

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

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

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

#### 5. Rebates for Eligible Charities

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

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential . . . . .	2	20180228	20180531	2	20180831	20181031
1220	M Multi-Residential . . . . .	2	20180228	20180531	2	20180831	20181031
1230	F Farmland . . . . .	2	20180228	20180531	2	20180831	20181031
1240	T Managed Forest . . . . .	2	20180228	20180531	2	20180831	20181031
1250	C Commercial . . . . .	2	20180228	20180531	2	20180831	20181031
1260	I Industrial . . . . .	2	20180228	20180531	2	20180831	20181031
1270	P Pipeline . . . . .	2	20180228	20180531	2	20180831	20181031
1298	Other <input type="checkbox"/> H-Landfill, <input type="checkbox"/> J-Industrial, <input type="checkbox"/> X-Commercial . . . . .	2	20180228	20180531	2	20180831	20181031

# FIR2018: Petrolia T

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

							Phase-In Taxable Assessment				LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
							484,460,700				5,137,404	2,386,735	1,578,083	9,102,222

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	
0001		<b>0 Petrolia T</b>													
0010	RT	0 Residential	Full Occupied	1.000000	100%	424,814,455	399,799,156	0.956185%	0.444224%	0.170000%	1.570409%	3,822,820	1,776,004	679,659	6,278,483
0031	R1	0 Residential	Farm. Awaiting Devel. - Ph I	1.000000	35%	91,000	90,450	0.334665%	0.155478%	0.059500%	0.549643%	303	141	54	498
0050	MT	0 Multi-Residential	Full Occupied	2.000000	100%	7,231,000	7,036,550	1.912370%	0.888448%	0.170000%	2.970818%	134,565	62,516	11,962	209,043
0080	NT	0 New Multi-Residential	Full Occupied	1.000000	100%	561,000	561,000	0.956185%	0.444224%	0.170000%	1.570409%	5,364	2,492	954	8,810
0110	FT	0 Farmland	Full Occupied	0.226000	100%	6,546,500	5,250,754	0.216098%	0.100395%	0.042500%	0.358993%	11,347	5,271	2,232	18,850
0210	CT	0 Commercial	Full Occupied	1.627101	100%	32,156,400	28,995,205	1.555810%	0.722798%	1.340000%	3.618608%	451,110	209,577	388,536	1,049,223
0240	CU	0 Commercial	Excess Land	1.627101	70%	476,200	425,100	1.089067%	0.505958%	0.938000%	2.533025%	4,630	2,151	3,987	10,768
0270	CX	0 Commercial	Vacant Land	1.627101	70%	704,100	576,350	1.043352%	0.484720%	0.745681%	2.273753%	6,013	2,794	4,298	13,105
0310	GT	0 Parking Lot	Full Occupied	1.091161	100%	108,300	94,250	1.043352%	0.484720%	0.745681%	2.273753%	983	457	703	2,143
0510	IT	0 Industrial	Full Occupied	2.047572	100%	11,440,700	11,381,775	1.957858%	0.909581%	1.340000%	4.207439%	222,839	103,526	152,516	478,881
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.047572	100%	129,600	127,600	1.957858%	0.909581%	1.340000%	4.207439%	2,498	1,161	1,710	5,369
0540	IU	0 Industrial	Excess Land	2.047572	65%	314,400	276,780	1.272608%	0.591228%	0.871000%	2.734836%	3,522	1,636	2,411	7,569
0570	IX	0 Industrial	Vacant Land	2.047572	65%	1,554,000	1,388,050	1.272608%	0.591228%	0.871000%	2.734836%	17,664	8,207	12,090	37,961
0710	PT	0 Pipeline	Full Occupied	1.342355	100%	2,107,000	2,020,500	1.283540%	0.596307%	1.090000%	2.969847%	25,934	12,048	22,023	60,005
2140	JT	0 Industrial, NConstr.	Full Occupied	2.047572	100%	1,025,400	1,025,400	1.957858%	0.909581%	1.090000%	3.957439%	20,076	9,327	11,177	40,580
2440	XT	0 Commercial, NConstr.	Full Occupied	1.627101	100%	25,858,245	24,828,730	1.555810%	0.722798%	1.090000%	3.368608%	386,288	179,462	270,633	836,383
2445	XU	0 Commercial, NConstr.	Excess Land	1.627101	70%	348,100	323,450	1.089067%	0.505958%	0.763000%	2.358025%	3,523	1,637	2,468	7,628
3045	HT	0 Landfill	Full Occupied	7.221177	100%	297,600	259,600	6.904782%	3.207822%	4.110152%	14.222756%	17,925	8,328	10,670	36,923
											0	0	0	0	
											0	0	0	0	
9201			<b>Subtotal</b>			<b>515,764,000</b>	<b>484,460,700</b>					<b>5,137,404</b>	<b>2,386,735</b>	<b>1,578,083</b>	<b>9,102,222</b>

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.00000%	9 0.00000%	10 0.00000%	11 0.00000%	12 \$	13 \$	14 \$	15 \$
4001											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
9401							Subtotal	0			0			0





2018.01

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	1,710		-1,710	0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	83,905	39,131	15,407	138,443
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	5,223,019	2,425,866	1,591,780	9,240,665
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .	50,195			50,195
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 . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	50,195	0	0	50,195
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	5,273,214	2,425,866	1,591,780	9,290,860

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Asmt Code: 3819

MAH Code: 54402

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		2,293,700	35,686	16,579	18,026	70,291

2001	R/C DTN 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
									LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12 \$	UT 13 \$	TOTAL	
	0		<b>Petrolia T</b>													
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	0	0	0.956185%	0.444224%	0.170000%	1.570409%	0	0	0	0
1210	CF	0	Commercial	PIL: Full Occupied	1.627101	100%	1,571,700	1,345,200	1.555810%	0.722798%	1.340000%	3.618608%	20,929	9,723	18,026	48,678
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.627101	100%	1,016,000	948,500	1.555810%	0.722798%		2.278608%	14,757	6,856	0	21,613
													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
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													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
9201								Subtotal	2,587,700	2,293,700			35,686	16,579	18,026	70,291

# FIR2018: Petrolia T

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MAH Code: 54402

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2018

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

9499

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

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



2018.01

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	35,686	16,579	18,026	70,291
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
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) . . . . .	3,687	1,713		5,400
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	3,687	1,713	0	5,400
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	39,373	18,292	18,026	75,691

2018.01

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Asmt Code: 3819

MAH Code: 54402

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

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%	67.430%	0.953%	27.225%	4.392%	0.000%					
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
						4 \$	5 \$		7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	424,905,455	424,846,305	399,889,606	399,830,814	6,278,981	3,823,123	1,776,145	679,713	580,249	2,423	94,317	2,724	
0050 Multi-residential	7,792,000	15,023,000	7,597,550	14,634,100	217,853	139,929	65,008	12,916	11,879	6	1,005	26	
0110 Farmland	6,546,500	1,479,509	5,250,754	1,186,670	18,850	11,347	5,271	2,232	1,978		254		
0140 Managed Forests	0	0	0	0	0	0	0	0					
<b>9110 Subtotal</b>	<b>439,243,955</b>	<b>441,348,814</b>	<b>412,737,910</b>	<b>415,651,584</b>	<b>6,515,684</b>	<b>3,974,399</b>	<b>1,846,424</b>	<b>694,861</b>	<b>594,106</b>	<b>2,429</b>	<b>95,576</b>	<b>2,750</b>	<b>0</b>
0210 Commercial	33,336,700	53,666,038	29,996,655	48,318,749	1,073,096	461,753	214,522	396,821	267,576	3,782	108,035	17,428	0
0215 Commercial New Construction	26,206,345	42,470,452	25,152,180	40,767,251	844,011	389,811	181,099	273,101	184,152	2,603	74,352	11,995	0
0310 Parking Lot	108,300	118,173	94,250	102,842	2,143	983	457	703	474	7	191	31	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	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	0
<b>9120 Subtotal</b>	<b>59,651,345</b>	<b>96,254,662</b>	<b>55,243,085</b>	<b>89,188,843</b>	<b>1,919,250</b>	<b>852,547</b>	<b>396,078</b>	<b>670,625</b>	<b>452,202</b>	<b>6,391</b>	<b>182,578</b>	<b>29,454</b>	<b>0</b>
0510 Industrial	13,438,700	26,177,717	13,174,205	25,782,033	529,780	246,523	114,530	168,727	113,773	1,608	45,936	7,410	0
0515 Industrial New Construction	1,025,400	2,099,580	1,025,400	2,099,580	40,580	20,076	9,327	11,177	7,537	107	3,043	491	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>14,464,100</b>	<b>28,277,297</b>	<b>14,199,605</b>	<b>27,881,613</b>	<b>570,360</b>	<b>266,599</b>	<b>123,857</b>	<b>179,904</b>	<b>121,309</b>	<b>1,714</b>	<b>48,979</b>	<b>7,901</b>	<b>0</b>
0705 Landfill	297,600	2,149,022	259,600	1,874,618	36,923	17,925	8,328	10,670	7,195	102	2,905	469	0
0710 Pipelines	2,107,000	2,828,342	2,020,500	2,712,228	60,005	25,934	12,048	22,023	14,850	210	5,996	967	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	1,710	0	-1,710	-1,153	-16	-466	-75	
9170 Supplementary Taxes					138,443	83,905	39,131	15,407	12,584	28	2,663	132	
<b>9180 Total Levied by Rate</b>					<b>9,240,665</b>	<b>5,223,019</b>	<b>2,425,866</b>	<b>1,591,780</b>	<b>1,201,094</b>	<b>10,858</b>	<b>338,230</b>	<b>41,598</b>	<b>0</b>
9190 Amts Added to Tax Bill					50,195	50,195	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>515,764,000</b>	<b>570,858,138</b>	<b>484,460,700</b>	<b>537,308,885</b>	<b>9,290,860</b>	<b>5,273,214</b>	<b>2,425,866</b>	<b>1,591,780</b>	<b>1,201,094</b>	<b>10,858</b>	<b>338,230</b>	<b>41,598</b>	<b>0</b>

2. Payments-In-Lieu of Taxation		PIL Asmt. (CVA)		PIL Asmt. (Wtd & Disc CVA)		Phase-In PIL Asmt. (CVA)		Phase-In PIL Asmt. (Wtd & Disc CVA)		Total PILS Levied	Municipal PILS		Education PILS
	Property Class Group	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$		4 \$	5 \$	
1010 Residential		0	0	0	0	0	0	0	0	0	0	0	0
1050 Multi-residential		0	0	0	0	0	0	0	0	0	0	0	0
1110 Farmland		0	0	0	0	0	0	0	0	0	0	0	0
1140 Managed Forests		0	0	0	0	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1210 Commercial		2,587,700	4,210,449	2,293,700	3,732,082	70,291	35,686	16,579	18,026				
1215 Commercial New Construction		0	0	0	0	0	0	0	0				
1310 Parking Lot		0	0	0	0	0	0	0	0				
1320 Office Building		0	0	0	0	0	0	0	0				
1325 Office Building New Construct		0	0	0	0	0	0	0	0				
1340 Shopping Centre		0	0	0	0	0	0	0	0				
1345 Shopping Centre New Construc		0	0	0	0	0	0	0	0				
<b>9220 Subtotal</b>		<b>2,587,700</b>	<b>4,210,449</b>	<b>2,293,700</b>	<b>3,732,082</b>	<b>70,291</b>	<b>35,686</b>	<b>16,579</b>	<b>18,026</b>				
1510 Industrial		0	0	0	0	0	0	0	0				
1515 Industrial New Construction		0	0	0	0	0	0	0	0				
1610 Large Industrial		0	0	0	0	0	0	0	0				
1615 Large Industrial New Construct		0	0	0	0	0	0	0	0				
<b>9230 Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
1705 Landfill		0	0	0	0	0	0	0	0				
1718 Pipelines		0	0	0	0	0	0	0	0				
1810 Other Property Classes		0	0	0	0	0	0	0	0				
9270 Supplementary PILS						0	0	0	0				
<b>9280 Total Levied by Rate</b>						<b>70,291</b>	<b>35,686</b>	<b>16,579</b>	<b>18,026</b>				
9290 Amts Added to PILs						0	0	0	0				
9292 Other PIL Amounts						5,400	3,687	1,713	0				
<b>9299 TOTAL before Adj.</b>		<b>2,587,700</b>	<b>4,210,449</b>	<b>2,293,700</b>	<b>3,732,082</b>	<b>75,691</b>	<b>39,373</b>	<b>18,292</b>	<b>18,026</b>				

Part 3 contains Distribution of PILS by School Boards

2018.01

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

# Schedule 26

## TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board									
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other					
	3	4	5				8	9	10	11	12	13	14	15					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	3,952	1,836	3,404	9,192		9,192	3,952	1,836	3,404	2,295	32	927	150						
5020 Canada Enterprises				0		0													
<b>Ontario</b>																			
Municipal Tax Assist. Act																			
5210 Prev. Exempt Properties				0		0													
5220 Other Mun. Tax Asst. Act	14,757	6,856		21,613		21,613	14,757	6,856											
5230 Inst. Payments - Heads and Beds	3,687	1,713	0	5,400		5,400	3,687	1,713											
5232 Railway Rights-of-way	0	0	0	0		0													
5234 Utility Corridors/Transmission	0	0	0	0		0													
5236 Hydro-Electric Power Dams	0	0	0	0		0													
5240 Other				0		0													
<b>Ontario Enterprises</b>																			
5410 Ontario Mortgage and Housing Corporation				0		0													
5430 Liquor Control Board of Ont.				0		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				0		0													
5610 Municipal Enterprises	16,977	7,887	14,622	39,486		39,486	16,977	7,887	14,622	9,860	139	3,981	642						
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	0	0	0	0		0													
<b>9599 TOTAL</b>	<b>39,373</b>	<b>18,292</b>	<b>18,026</b>	<b>75,691</b>	<b>0</b>	<b>75,691</b>	<b>39,373</b>	<b>18,292</b>	<b>18,026</b>	<b>12,155</b>	<b>171</b>	<b>4,908</b>	<b>792</b>	<b>0</b>					





**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2018

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	189,700	1,452	84,064	15,045	750		30,819	321,830			321,830
1620	Recreation programs	111,246		80,791					192,037			192,037
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	336,306	4,676	398,791	267,400	23,969	2,000	243,804	1,276,946			1,276,946
1640	Libraries			19,997				212	20,209			20,209
1645	Museums								0			0
1650	Cultural services	655,848	1,666	633,439	162,269			32,872	1,486,094			1,486,094
1698	Other								0			0
<b>1699</b>	<b>Subtotal</b>	1,293,100	7,794	1,217,082	444,714	24,719	2,000	307,707	3,297,116	0	0	3,297,116
<b>Planning and development</b>												
1810	Planning and zoning	2,000		65,160					67,160			67,160
1820	Commercial and Industrial	54,477	15,313	71,505				29,986	171,281			171,281
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
<b>1899</b>	<b>Subtotal</b>	56,477	15,313	136,665	0	0	0	29,986	238,441	0	0	238,441
1910	Other								0			0
<b>9910</b>	<b>TOTAL</b>	3,200,901	328,023	3,164,657	2,910,414	27,926	25,712	2,257,495	11,915,128	0	0	11,915,128

2018.01

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2018

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	2,735,479
5020	Employee benefits . . . . .	465,422
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	3,200,901
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	3,200,901
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	2,913
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 . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
<b>Tourism</b>		
5991	<b>Specify</b> <input type="text"/> . . . . .	
5992	<b>Specify</b> <input type="text"/> . . . . .	
5993	<b>Specify</b> <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



# FIR2018: Petrolia T

Asmt Code: 3819  
MAH Code: 54402

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				2018 Closing Cost Balance	AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance		
		1	2	3	4		5	6	7	8		9
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing . . . . .	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing . . . . .	0	0				0	0			0	0
1430	Rent Supplement Programs . . . . .	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks . . . . .	414,584	898,929	1,665		900,594	484,345	30,819		515,164	385,430	
1620	Recreation programs . . . . .	0	0			0	0			0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0	0			0	0			0	0	
1634	Rec. Fac. - All Other . . . . .	7,943,584	10,987,446	76,362	36,895	11,026,913	3,043,862	243,804	12,716	3,274,950	7,751,963	
1640	Libraries . . . . .	14,306	225,974			225,974	211,668	212		211,880	14,094	
1645	Museums . . . . .	0	0			0	0			0	0	
1650	Cultural services . . . . .	395,993	539,416	51,550		590,966	143,423	32,872		176,295	414,671	
1698	Other	0	0			0	0			0	0	
1699	<b>Subtotal</b>	8,768,467	12,651,765	129,577	36,895	12,744,447	3,883,298	307,707	12,716	4,178,289	8,566,158	
<b>Planning and development</b>												
1810	Planning and zoning . . . . .	0	0			0	0			0	0	
1820	Commercial and Industrial . . . . .	1,356,354	1,586,024			1,586,024	229,670	29,986		259,656	1,326,368	
1830	Residential development . . . . .	0	0			0	0			0	0	
1840	Agriculture and reforestation . . . . .	0	0			0	0			0	0	
1850	Tile drainage/shoreline assistance . . . . .	0	0			0	0			0	0	
1898	Other	0	0			0	0			0	0	
1899	<b>Subtotal</b>	1,356,354	1,586,024	0	0	1,586,024	229,670	29,986	0	259,656	1,326,368	
1910	Other	0	0			0	0			0	0	
9910	<b>Total Tangible Capital Assets</b>	61,859,617	100,691,043	25,138,451	77,098	125,751,480	38,831,426	2,257,495	52,320	41,036,601	84,714,879	

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# FIR2018: Petrolia T

Asmt Code: 3819  
MAH Code: 54402

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

### SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,390,941	1,390,941
2010	Land Improvements . . . . .	893,355	860,833
2020	Buildings . . . . .	12,314,438	12,061,174
2030	Machinery & Equipment . . . . .	1,062,259	1,202,978
2040	Vehicles . . . . .	298,186	261,987
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
<b>2099</b>	<b>Total General Capital Assets</b>	<b>15,959,179</b>	<b>15,777,913</b>
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	75,842	75,842
2210	Land Improvements . . . . .	78,742	77,067
2220	Buildings . . . . .	11,274,196	34,617,261
2230	Machinery & Equipment . . . . .	44,381	91,273
2240	Vehicles . . . . .	514,750	458,907
2250	Linear Assets . . . . .	33,912,527	33,616,616
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>45,900,438</b>	<b>68,936,966</b>
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>61,859,617</b>	<b>84,714,879</b>
<b>2405</b>	<b>Construction-in-progress</b>	<b>24,541,740</b>	<b>3,727,883</b>
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>86,401,357</b>	<b>88,442,762</b>

2018.01

**FIR2018: Petrolia T**

**Schedule 51**

Asmt Code: 3819

**SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS**

MAH Code: 54402

for the year ended December 31, 2018

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	20,276	20,093		40,369
	<b>Protection services</b>				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transportation services</b>				
0611	Roads - Paved	504,243	434,423		938,666
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>504,243</b>	<b>434,423</b>	<b>0</b>	<b>938,666</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	814,410	549,756	426,140	938,026
0812	Wastewater treatment & disposal	21,315,689	1,074,679	22,390,368	0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	1,363,610	892,244	1,251,901	1,003,953
0832	Water distribution/transmission	521,031	281,535		802,566
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	<b>24,014,740</b>	<b>2,798,214</b>	<b>24,068,409</b>	<b>2,744,545</b>
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks	0	1,822		1,822
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	2,481			2,481
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>2,481</b>	<b>1,822</b>	<b>0</b>	<b>4,303</b>
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>24,541,740</b>	<b>3,254,552</b>	<b>24,068,409</b>	<b>3,727,883</b>

2018.01

**FIR2018: Petrolia T**

Asmt Code: 3819  
MAH Code: 54402

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

**Schedule 53**

for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	3,439,274
1020	Acquisition of tangible capital assets . . . . .	16,489,268
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,257,495
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	-20,813,857
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	24,068
1050	Proceeds on sale of tangible capital assets . . . . .	710
1060	Write-downs of tangible capital assets . . . . .	916
1070	Other <input style="width: 200px;" type="text" value="Tangible Capital Assets Acquired Prior years"/>	-5
1071	Other <input style="width: 200px;" type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>-2,041,405</b>
1210	Change in supplies inventories . . . . .	
1220	Change in prepaid expenses . . . . .	-90,921
1230	Other <input style="width: 200px;" type="text"/>	
<b>1299</b>	<b>Subtotal</b>	<b>-90,921</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	1,306,948
1420	Net financial assets (net debt), beginning of year . . . . .	-408,232
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>898,716</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input style="width: 200px;" type="text"/>	
0298	Other <input style="width: 200px;" type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	39,482
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	3,421,185
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input style="width: 200px;" type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input style="width: 200px;" type="text"/>	
0496	Other <input style="width: 200px;" type="text"/>	
0497	Other <input style="width: 200px;" type="text"/>	
0498	Other <input style="width: 200px;" type="text"/>	
<b>0501</b>	<b>Subtotal</b>	<b>3,460,667</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	383,730
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	424,434
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	53,503
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	293,548
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>1,155,215</b>
<b>0499</b>	<b>Subtotal</b>	<b>4,615,882</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>4,615,882</b>
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	291,293

2018.01

**FIR2018: Petrolia T**

**Schedule 54**

Asmt Code: 3819

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

MAH Code: 54402

for the year ended December 31, 2018

\* 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**

		2018 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2018 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>0</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>0</b>



2018.01

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

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

**Schedule 54**

for the year ended December 31, 2018

\* 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**

		2018 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	3,439,274
2020	Non-cash items including amortization . . . . .	2,244,580
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	-289,552
2030	Prepaid expenses . . . . .	-90,921
2040	Change in deferred revenue . . . . .	4,708,471
2096	Other <input type="text" value="Disposal of Land Held for Resale"/>	144,795
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>10,156,647</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	710
0620	Cash used to acquire tangible capital assets . . . . .	-25,138,450
0630	Change in construction-in-progress . . . . .	20,813,857
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-4,323,883</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="Long Term Receivable Payment"/>	50,000
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>50,000</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-571,227
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>-571,227</b>
1210	Increase in cash and cash equivalents . . . . .	5,311,537
1220	Cash and cash equivalents, beginning of year . . . . .	4,455,601
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>9,767,138</b>

		2018 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	9,767,138
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>9,767,138</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	9,767,138
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>9,767,138</b>

2018.01

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

**Schedule 60**

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves	
	1 \$	2 \$	3 \$	
<b>0299 Balance, beginning of year</b> . . . . .	117,476	0	5,206,088	
0310 Allocation of Surplus . . . . .		0	3,006,379	
0315 Allocation of Surplus : for operating . . . . .			3,006,379	
0320 Allocation of Surplus : for capital . . . . .				
Development Charges Act				
0610 Non-discounted services . . . . .				
0620 Discounted services . . . . .				
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05) . . . . .	0			
<b>0699 Subtotal Development Charges Act</b>	<b>0</b>			
0810 Lot levies . . . . .				
0820 Subdivider contributions . . . . .				
0830 Recreational land (the Planning Act) . . . . .				
0841 Investment Income . . . . .	61,792			
0860 Gasoline Tax - Province . . . . .				
0861 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .				
0862 Gasoline Tax - Federal . . . . .	176,072			
0864 Building Canada Fund (BCF) . . . . .				
0870 Inter - Reserve Fund / Reserves Transfer . . . . .				
0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>OCIF Formula Based Grant</td></tr></table> . . . . .	OCIF Formula Based Grant	191,731		
OCIF Formula Based Grant				
0896 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>OCIF Application Based Grant</td></tr></table> . . . . .	OCIF Application Based Grant	5,313,315		
OCIF Application Based Grant				
0897 Other . . . . .				
0898 Other . . . . .				
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>5,742,910</b>	<b>0</b>	<b>3,006,379</b>	
Less: Utilization of reserve funds and reserves (transfers)				
1012 For acquisition of tangible capital asset . . . . .	740,891		2,680,294	
1015 For current operations . . . . .			181,174	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08) . . . . .	0			
1026 Development Charges earned to operations (SLC 61 0299 07) . . . . .	0			
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .				
1035 Recreational land (the Planning Act) earned to operations . . . . .				
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations) . . . . .				
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .				
1047 Deferred revenue earned (Canada Gas Tax) . . . . .	293,548			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0			
1070 Inter - Reserve Fund / Reserves Transfer . . . . .				
0910 Less: Utilization (deferred revenue recognized) . . . . .	1,034,439	0	2,861,468	
<b>2099 Balance, end of year</b> . . . . .	<b>4,825,947</b>	<b>0</b>	<b>5,350,999</b>	







2018.01001

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**  
for the year ended December 31, 2018

2018.01

**FIR2018: Petrolia T**

**Schedule 70**

Asmt Code: 3819

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 54402

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	9,767,138
<b>Accounts receivable</b>		
0410	Canada	860,907
0420	Ontario	610,780
0430	Upper-tier	6,832
0440	Other municipalities	93,214
0450	School boards	815
0490	Other receivables	1,061,179
0499	<b>Subtotal</b>	<b>2,633,727</b>
<b>Taxes receivable</b>		
0610	Current year's levies	136,816
0620	Previous year's levies	26,988
0630	Prior year's levies	12,977
0640	Penalties and interest	16,483
0690	LESS: Allowance for uncollectables	30,000
0699	<b>Subtotal</b>	<b>163,264</b>
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	3,591,806
0828	Other	
0829	<b>Subtotal</b>	<b>3,591,806</b>
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	1,530,914
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	37,898
0898	<b>Subtotal</b>	<b>1,568,812</b>
9930	<b>TOTAL Financial Assets</b>	<b>17,724,747</b>
8010	* Market value of Investments included in Line 0829	3,591,806

2018.01

**FIR2018: Petrolia T**

**Schedule 70**

Asmt Code: 3819

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 54402

for the year ended December 31, 2018

Liabilities		1
<b>Temporary loans</b>		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
<b>2099</b>	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	
2220	Ontario	4,548
2230	Upper-tier	2,207
2240	Other municipalities	2,601
2250	School boards	
2260	Interest on debt	91,422
2270	Trade accounts payable	826,813
2290	Other	1,329,540
<b>2299</b>	<b>Subtotal</b>	2,257,131
2301	Estimated Tax Liabilities (PS3510)	27,068
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	4,825,947
2490	Other	
<b>2499</b>	<b>Subtotal</b>	4,825,947
<b>Long term liabilities</b>		
2610	Debt issued	9,662,418
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
<b>2699</b>	<b>Subtotal</b>	9,662,418
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	
<b>Post employment benefits</b>		
2810	Accumulated sick leave	
2820	Accrued vacation pay	53,467
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
<b>2899</b>	<b>Subtotal post employment benefits</b>	53,467
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
<b>9940</b>	<b>TOTAL Liabilities</b>	16,826,031
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	898,716
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	88,442,762
6250	Inventories of Supplies	
6260	Prepaid Expenses	205,009
<b>6299</b>	<b>Total Non-Financial Assets</b>	88,647,771
<b>9970</b>	<b>Total Accumulated Surplus/(Deficit)</b>	89,546,487
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets	78,738,437
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	5,350,999
6430	General Surplus/ (Deficit)	525,753
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
<b>5098</b>	<b>Total Local Boards</b>	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	5,022,720
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	-91,422
6630	Other	
6640	Other	
<b>6699</b>	<b>Total Other</b>	-91,422
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	89,546,487



2018.01001

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

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

for the year ended December 31, 2018

<b>Continuity of Taxes Receivable</b>		9
		\$
0210	Taxes receivable, beginning of year . . . . .	419,849
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	19,493
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	9,290,860
0225	PLUS: Current Year Penalties and Interest . . . . .	88,010
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	9,616,082
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	38,866
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/> . . . . .	
0290	Taxes receivable, end of year . . . . .	163,264
<b>Cash Collections</b>		9
		\$
0610	Current year's tax . . . . .	9,128,153
0620	Previous year's tax . . . . .	387,666
0630	Penalties and interest . . . . .	91,780
0640	Amounts added to tax bills for collection purposes only . . . . .	8,483
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>9,616,082</b>

2018.01001

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	2,020	20	695	91	2,826	8,673	4,037	15,536	
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			0	
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .					0			0	
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .					0			0	
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361) . . . . .					0			0	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	1,249	15	491	73	1,828	1,971	947	4,746	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .	499	1	76	6	582	2,433	1,158	4,173	
2890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Petrolia Discovery</td></tr></table>	Petrolia Discovery					0	5,248	2,070	7,318
Petrolia Discovery										
2891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Legion</td></tr></table>	Legion					0	5,136	1,957	7,093
Legion										
2892	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
2893	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
2899	<b>Tax adjustments before allowances</b>	3,768	36	1,262	170	5,236	23,461	10,169	38,866	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
4010	Tax sale, Tax registration accounts . . . . .								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362) . . . . .					0			0	
4420	Net Impact of 5% Capping Limit Program . . . . .					0			0	
4890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
4891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education 6	Lower-Tier (Single-Tier) 7	Upper-Tier 8	TOTAL Tax Adjustment 9
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5	\$	\$	\$	\$
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	1,209,481	10,993	341,876	42,220	0	1,604,570			

2018.01

# FIR2018: Petrolia T

# Schedule 74

Asmt Code: 3819

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 54402

for the year ended December 31, 2018

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	
0220	To Canada and agencies	993,680
0230	To Others	8,668,738
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>9,662,418</b>
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>9,662,418</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	9,662,418
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>9,662,418</b>

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

1405	General government	55,171
1410	Protection services	
Transportation services:		
1415	Roadways	1,109,988
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	4,906,800
1430	Storm water system	163,015
1435	Waterworks system	2,673,042
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	59,503
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	150,158
1475	Libraries	
1476	Museums	
1477	Cultural services	68,302
1480	Planning and development	476,439
1490	Other long term liabilities	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>9,662,418</b>

2018.01001

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

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

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

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

### 6. Details of sinking fund balance

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

### 7. Long term commitments at year end

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

2018.01

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

**Schedule 74**

**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

**8. Contingent liabilities**

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 <input type="text"/> . . . . .	
<b>2699</b>	<b>TOTAL</b>	

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4	1	2	3
Y or N	Y or N	\$	Years
N			
N			
N			
N			
N			
			0

**10. Debt Charges for the current year**

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates . . . . .
3014	Other . . . . .
3015	Tile Drainage/Shoreline Assistance . . . . .
3020	Recovered from reserve funds . . . . .
Recovered from unconsolidated entities:	
3030	Electricity . . . . .
3040	Gas . . . . .
3050	Telephone . . . . .
3097	Other <input type="text"/> . . . . .
3098	Other <input type="text"/> . . . . .
<b>3099</b>	<b>TOTAL</b>
<b>Line 3099 includes:</b>	
3110	Lump sum (balloon) repayments of long term debt . . . . .
3120	Provincial Grant funding for repayment of long term debt . . . . .
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases)</b>	
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .

Principal	Interest	Total
1	2	3
\$	\$	\$
571,227	328,023	
571,227	328,023	
		0

**11. Long term debt refinanced**

3410	Repayment of Provincial Special Assistance . . . . .
3420	Other long term debt refinanced . . . . .

Principal	Interest
1	2
\$	\$

2018.01

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

#### 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 2019 . . . . .	590,160	313,947						
3220	Year 2020 . . . . .	609,736	294,371						
3230	Year 2021 . . . . .	629,977	274,129						
3240	Year 2022 . . . . .	650,908	253,199						
3250	Year 2023 . . . . .	672,550	231,556						
3260	Years 2024 to 2028 . . . . .	2,464,495	864,019						
3270	Years 2029 onwards . . . . .	4,044,592	648,681						
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	9,662,418	2,879,902	0	0	0	0	0	0

#### 13. Other notes

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

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

3601

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

# FIR2018: Petrolia T

Asmt Code: 3819  
MAH Code: 54402

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2018

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20
		Bluewater Power Corporation					
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current .....	29,869,264					29,869,264
0220	Capital .....	71,862,777					71,862,777
0297	Other .....	6,189,274					6,189,274
0298	Other <input type="text" value="Regulatory balances"/> .....	3,305,906					3,305,906
<b>0299</b>	<b>Total Assets</b>	<b>111,227,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,227,221</b>
<b>Liabilities</b>							
0410	Current .....	18,602,719					18,602,719
0420	Long-term .....	39,051,221					39,051,221
0497	Other .....						0
0498	Other <input type="text" value="Regulatory balances"/> .....	4,771,565					4,771,565
<b>0499</b>	<b>Total Liabilities</b>	<b>62,425,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,425,505</b>
<b>9910</b>	<b>Net Equity</b>	<b>48,801,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,801,716</b>
0610	Municipality's Share	3,591,806					3,591,806
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues .....	133,166,274					133,166,274
0820	Expenses .....	126,939,094					126,939,094
<b>9920</b>	<b>Net Income (Loss)</b>	<b>6,227,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,227,180</b>
1010	Municipality's Share	458,320					458,320
1020	Dividends paid	142,791					142,791

2018.01001

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

# Schedule 79

## COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

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

#### Grants

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

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

#### Loans

- 2210 Loans issued in current year (2018) . . . . .
- 2220 Outstanding Loans as of 2018 . . . . .


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

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


#### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019 . . . . .
- 2620 Year: 2020 . . . . .
- 2630 Year: 2021 . . . . .
- 2640 Year: 2022 . . . . .
- 2650 Year: 2023 . . . . .
- 2660 Years beyond 2023 . . . . .




**FIR2018: Petrolia T**

Asmt Code: 3819  
MAH Code: 54402

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

**1. Municipal workforce profile**

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	12.00		2.00
0210	Fire . . . . .	1.00	0.00	2.00
0211	Uniform . . . . .	1.00		
0212	Civilian . . . . .			2.00
0215	Police . . . . .	0.00	0.00	0.00
0216	Uniform . . . . .			
0217	Civilian . . . . .			
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 . . . . .			
0225	Public Works . . . . .	7.00		4.00
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 . . . . .	3.00	4.00	9.00
0250	Libraries . . . . .			
0255	Planning . . . . .			
0290	Other . . . . .	4.00	6.00	9.00
<b>0298</b>	<b>Subtotal</b>	<b>27.00</b>	<b>10.00</b>	<b>26.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	26%	40%	35%
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
<b>0398</b>	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399</b>	<b>TOTAL</b>	<b>27.00</b>	<b>10.00</b>	<b>26.00</b>

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

**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
#	\$
3	9,724,199
3	9,724,199

**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
#	\$
72	12,484,202
3	317,000
75	12,801,202

**5. Insured value of physical assets**

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

1
\$
78,490,300
78,490,300

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

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018) . . . . .

1
\$
78,667

2018.01001

**FIR2018: Petrolia T**

Asmt Code: 3819

MAH Code: 54402

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018**7. Alternate service delivery arrangements**

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Police services	Police	0420	980,803	Contract - OPP
1602	Wastewater treatment plant operation	Wastewater treatment & disposal	0812	462,757	Contract
1603	Water treatment plant operation	Water treatment	0831	460,499	Contract
1604	Community centre operation	Rec. Facility - All Other	1634	173,911	Contract - YMCA
1605	Recycle material collection	Waste diversion	0860	123,213	Contract
1606	Solid waste collection	Solid waste collection	0840	120,817	Contract
1607	Compost material collection	Waste diversion	0860	46,951	Contract
1608	Water billing and collection	Water distribution/transmission	0832	35,770	Contract
1609	Sewer billing and collection	Wastewater collection/conveyance	0811	34,744	Contract
1610	Animal control	Protective inspection and control	0440	17,529	Contract

2018.01001

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2018

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

2018.01001

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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

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

**FIR2018: Petrolia T**

Asmt Code: 3819  
MAH Code: 54402

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

**9. Building Permit Information (Performance Measures)**

1300 What method does your municipality use to determine total construction value? . . . . .  
1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

**Total Value of Construction Activity**

1304 Total Value of Construction Activity for 2018 based on permits issued . . . . .

1 \$
12,801,202

**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):

Median Number of Working Days #
1

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

1
---

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

2
---

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

3
---

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .  
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

**Number Of Building Permit Applications**

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

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
10	47	57

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

3	14	17
---	----	----

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

1		1
---	--	---

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

		0
--	--	---

1322 **Subtotal**

14	61	75
----	----	----

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

**10. Planning and Development**

**Land Use Planning (using building permit information)**

1350 Number of residential units in new detached houses . . . . .  
1352 Number of residential units in new semi-detached houses . . . . .  
1354 Number of residential units in new row houses . . . . .  
1356 Number of residential units in new apartments/condo apartments . . . . .  
1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
0	0	0

**Land Designated for Agricultural Purposes**

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018. . . . .

Hectares #
668

**11. Transportation Services**

1710 Roads : Total Paved Lane Km . . . . .

1 #
79

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .

66
----

1722 Has the entire municipal road system been rated? . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y

1725 Indicate the rating system used and the year the rating was conducted. . . . .

			MTO Inventory Manual for Mun. Roads
--	--	--	-------------------------------------

**FIR2018: Petrolia T**

Asmt Code: 3819  
 MAH Code: 54402

**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2018

1730	Roads : Total UnPaved Lane Km . . . . .	0
1740	Winter Control : Total Lane Km maintained in winter . . . . .	79
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .	
1755	Transit : Population of Service Area . . . . .	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	399

Rating Of Bridges And Culverts		where the condition of primary components is rated as good to very good, requiring only repair		Total Number
1765	Bridges . . . . .	1	2	
1766	Culverts . . . . .	#	#	
1767	<b>Subtotal</b>	1	1	

Column 1	Column 2	Column 3	Description
#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		OSIM 2016

**12. Environmental Services**

1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .	#
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .	2
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater . . . . .	33
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	722,729
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	0.000
1845	Water Treatment : Total Megalitres of Drinking Water Treated . . . . .	47
1850	Water Main Breaks : Number of water main breaks in a year . . . . .	0
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .	1,100.077
1860	Solid Waste Collection : Total tonnes collected from all property classes . . . . .	2
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes . . . . .	56
1870	Waste Diversion : Total tonnes diverted from all property classes . . . . .	1,962

**13. Recreation Services**

1910	Trails : Total kilometres of trails (owned by municipality and third parties) . . . . .	1
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned) . . . . .	#
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned) . . . . .	4
		4,645
		2,532

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

2310	Fire Services: Other revenue . . . . .	1
2320	Paved Roads : Other revenue . . . . .	\$
2330	Solid Waste Disposal : Other revenue . . . . .	
2340	Waste Diversion : Other Revenue . . . . .	
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	52,989,300

2018.01

# FIR2018: Petrolia T

## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2018

Asmt Code: 3819  
MAH Code: 54402

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020**  
**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

	1
	\$
<b>Debt Charges for the Current Year</b>	
0210 Principal (SLC 74 3099 01) . . . . .	571,227
0220 Interest (SLC 74 3099 02) . . . . .	328,023
0299 <b>Subtotal</b>	<b>899,250</b>
0610 Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
<b>9910 Total Debt Charges</b>	<b>899,250</b>

	1
	\$
<b>Excluded Debt Charges</b>	
1010 Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020 Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030 Gas - Principal (SLC 74 3040 01) . . . . .	0
1040 Gas - Interest (SLC 74 3040 02) . . . . .	0
1050 Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060 Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099 <b>Subtotal</b>	<b>0</b>
1410 Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411 Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412 Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420 <b>Total Debt Charges to be Excluded</b>	<b>0</b>
<b>9920 Net Debt Charges</b>	<b>899,250</b>

	1
	\$
1610 Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	15,354,397
<b>Excluded Revenue Amounts</b>	
2010 Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210 Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01) . . . . .	1,417,932
2220 Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	412,610
2225 Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226 Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	293,548
2230 Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	1,128,377
2240 Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-68,321
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) . . . . .	740,891
2252 Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254 Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	315,529
2299 <b>Subtotal</b>	<b>4,240,566</b>
2410 Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
<b>2610 Net Revenues</b>	<b>11,113,831</b>
<b>2620 25% of Net Revenues</b>	<b>2,778,458</b>
<b>9930 ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>1,879,208</b>

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =
6.00%		5	7,915,907



2018.01

# FIR2018: Petrolia T

Asmt Code: 3819

MAH Code: 54402

## Schedule 83

### NOTES

for the year ended December 31, 2018

#### NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**