2014 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: 2014-V01

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	
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	
75	WATER AND WASTEWATER	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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	Rick Charlebois
0022	Telephone	519 882-2350 Ext 225
0024	Fax	519 882-3373
0028	Email **(Required)**	rcharlebois@town.petrolia.on.ca
0030	Website address of Municipality	www.town.petrolia.on.ca
0091	Municipal Auditor	Rick Elliott
0092	Municipal Audit Firm	BDO Canada LLP
0095	Municipal Auditor's Email **(Required)**	relliott@bdo.ca
0090	Municipal Treasurer	Rick Charlebois
0093	Municipal Treasurer's Email **(Required)**	rcharlebois@town.petrolia.on.ca
0094	Date	04-Mar-2016

Signature of Municipal Treasurer

Signature Date

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	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	2,357	MPAC
0041	Population	5,528	Stats Can
0042	Youth Population	400	Stats Can

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue 1 $
	Property Taxation	
0299	**Taxation - Own Purposes** (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	3,950,473
0499	**Payments-In-Lieu of Taxation** (SLC 26 9599 08) For UT (SLC 28 0299 08)	27,286
9940	**Subtotal**	3,977,759
0510	**Estimated tax revenue**	
0620	Ontario Municipal Partnership Fund (OMPF)	875,600
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	**Subtotal**	875,600
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	77,298
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada conditional grants (SLC 12 9910 02)	18,903
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
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)	164,346
0899	**Subtotal**	260,547
1098	**Revenue from other municipalities for Tangible Capital Assets** (SLC 12 9910 07)	0
1099	**Revenue from other municipalities** (SLC 12 9910 03)	1,069,287
1299	**Total User Fees and Service Charges** (SLC 12 9910 04)	4,881,073
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	78,132
1430	Rents, concessions and franchises	61,238
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	**Subtotal**	139,370
	Fines and penalties	
1605	Provincial Offences Act (POA) *Municipality which administers POA only*	
1610	Other fines	4,884
1620	Penalties and interest on taxes	90,454
1698	Other	
1699	**Subtotal**	95,338
	Other revenue	
1805	Investment income	23,353
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
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)	7,937
1814	Other Deferred revenue earned	
1830	Donations	282,959
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	50,000
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	193,252
1870	Gaming and Casino Revenues	
1890	Other — Other	43,217
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	**Subtotal**	600,718

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2014

1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	201,266
9910	**TOTAL Revenues**	12,100,958

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)

		1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	12,100,958
2020	LESS: Total Expenses (SLC 40 9910 11)	11,409,433
2030	PLUS: Tangible capital assets - acquired prior years	33,400
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	724,925
2060	Accumulated surplus/(deficit) at the beginning of year	60,349,605
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	60,349,605
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	61,074,530

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, beginning of year	4,264,742
6020	PLUS: Net Income for Government Business Enterprise for year	303,083
6060	PLUS: Dividends Received	-101,817
6090	Government Business Enterprise Equity, end of year	4,466,008

Total of line 0899 includes:

Provincial Gas Tax Funding

		1 $
4018	Provincial Gas Tax for Transit operating expenses.	
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	0

Total of line 0899 includes:

Canada Gas Tax Funding

		1 $
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	164,346
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	
	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	**Canada Gas Tax**	164,346

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2014

Code		Ontario Conditional Grants 1 $	Canada Conditional Grants 2 $	Other Municipalities 3 $	User Fees and Service Charges 4 $	Ontario Grants - Tangible Capital Assets 5 $	Canada Grants - Tangible Capital Assets 6 $	Other Municipalities - Tangible Capital Assets 7 $
0299	**General government**		13,903		11,083			
	Protection services							
0410	Fire			114,365	2,450			
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							
0499	**Subtotal**	0	0	131,434	2,450	0	0	0
	Transportation services							
0611	Roads - Paved			19,325				
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							
0699	**Subtotal**	0	0	19,325	0	0	0	0
	Environmental services							
0811	Wastewater collection/conveyance							
0812	Wastewater treatment & disposal				1,646,081			
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment							
0832	Water distribution/transmission			889,549	1,151,951			
0840	Solid waste collection							
0850	Solid waste disposal							
0860	Waste diversion	77,298						
0898	Other							
0899	**Subtotal**	77,298	0	889,549	2,798,032	0	0	0
	Health services							
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries			7,000	48,955			
1098	Other							
1099	**Subtotal**	0	0	7,000	48,955	0	0	0
	Social and family services							
1210	General assistance							
1220	Assistance to aged persons							
1230	Child care							
1298	Other							
1299	**Subtotal**	0	0	0	0	0	0	0
	Social Housing							
1410	Public Housing							
1420	Non - Profit/Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499	**Subtotal**	0	0	0	0	0	0	0
	Recreation and cultural services							
1610	Parks				7,108			
1620	Recreation programs		5,000		2,053			
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other			20,229	894,018			
1640	Libraries							
1645	Museums							
1650	Cultural services			1,750	1,105,609			
1698	Other							
1699	**Subtotal**	0	5,000	21,979	2,008,788	0	0	0
	Planning and development							
1810	Planning and zoning				4,500			
1820	Commercial and industrial				7,265			
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	**Subtotal**	0	0	0	11,765	0	0	0
1910	Other							
9910	**TOTAL**	77,298	18,903	1,069,287	4,881,073	0	0	0

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2014

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	N

2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		2	3	4	5	6	7	8	9	10	11
		%	$	$	%	%	$	$	Y or N	Y or N	Y or N
0320	M Multi-Residential	0.0%			10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	56.5%		266	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	82.3%		1,229	10.0%	5.0%	250	250	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year
To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	2	20140228	20140530	2	20140829	20141031
1220	M Multi-Residential	2	20140228	20140530	2	20140829	20141031
1230	F Farmland	2	20140228	20140530	2	20140829	20141031
1240	T Managed Forest	2	20140228	20140530	2	20140829	20141031
1250	C Commercial	2	20140228	20140530	2	20140829	20141031
1260	I Industrial	2	20140228	20140530	2	20140829	20141031
1270	P Pipeline	2	20140228	20140530	2	20140829	20141031
1298	Other Parking Lot	2	20140228	20140530	2	20140829	20141031

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	419,426,169	3,917,460	2,083,783	1,524,645	7,525,888

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Petrolia T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	361,123,600	353,999,571	0.841943%	0.447848%	0.203000%	1.492791%	2,980,475	1,585,380	718,619	5,284,474
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	35%	106,200	97,550	0.294680%	0.156747%	0.071050%	0.522477%	287	153	69	509
0050	MT	0	Multi-Residential	Full Occupied	2.400000	100%	7,777,000	6,325,810	2.020663%	1.074834%	0.203000%	3.298497%	127,823	67,992	12,841	208,656
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	753,000	650,500	0.841943%	0.447848%	0.203000%	1.492791%	5,477	2,913	1,321	9,711
0110	FT	0	Farmland	Full Occupied	0.250000	100%	3,112,900	2,566,915	0.210486%	0.111962%	0.050750%	0.373198%	5,403	2,874	1,303	9,580
0210	CT	0	Commercial	Full Occupied	1.627101	100%	32,085,550	30,774,732	1.369926%	0.728693%	1.460000%	3.558619%	421,591	224,253	449,311	1,095,155
0240	CU	0	Commercial	Excess Land	1.627101	70%	1,017,700	807,600	0.958948%	0.510085%	1.022000%	2.491033%	7,744	4,119	8,254	20,117
0270	CX	0	Commercial	Vacant Land	1.627101	70%	594,600	467,750	0.918695%	0.488674%	0.858468%	2.265837%	4,297	2,286	4,015	10,598
0310	GT	0	Parking Lot	Full Occupied	1.091161	100%	63,000	61,000	0.918695%	0.488674%	0.858468%	2.265837%	560	298	524	1,382
0510	IT	0	Industrial	Full Occupied	2.047572	100%	13,119,000	12,808,313	1.723939%	0.917000%	1.560000%	4.200939%	220,808	117,452	199,810	538,070
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.047572	100%	153,600	93,250	1.723939%	0.917000%	1.560000%	4.200939%	1,608	855	1,455	3,918
0540	IU	0	Industrial	Excess Land	2.047572	65%	93,850	82,470	1.120560%	0.596050%	1.014000%	2.730610%	924	492	836	2,252
0570	IX	0	Industrial	Vacant Land	2.047572	65%	2,108,100	1,792,800	1.120560%	0.596050%	1.014000%	2.730610%	20,089	10,686	18,179	48,954
0710	PT	0	Pipeline	Full Occupied	1.342355	100%	1,902,000	1,839,203	1.130186%	0.601170%	1.198279%	2.929635%	20,786	11,057	22,039	53,882
2140	JT	0	Industrial, NConstr.	Full Occupied	2.047572	100%	890,000	831,000	1.723939%	0.917000%	1.220000%	3.860939%	14,326	7,620	10,138	32,084
2440	XT	0	Commercial, NConstr.	Full Occupied	1.627101	100%	6,521,000	6,214,855	1.369926%	0.728693%	1.220000%	3.318619%	85,139	45,287	75,821	206,247
2445	XU	0	Commercial, NConstr.	Excess Land	1.627101	70%	13,700	12,850	0.958948%	0.510085%	0.854000%	2.323033%	123	66	110	299
													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	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
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

1. GENERAL PURPOSE LEVY INFORMATION

Line								Phase-In Taxable Assessment					LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL							419,426,169					3,917,460	2,083,783	1,524,645	7,525,888
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			431,434,800	419,426,169					3,917,460	2,083,783	1,524,645	7,525,888

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

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

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

	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 $	Phase-In Taxable Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
4001																
0010	RT	0	Residential	Full Occupied	1.000000	100%							0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				Subtotal			0	0					0			0

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	**TOTAL**		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001																
0010	RT	0	Residential	Full Occupied	1.000000	100%								0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
9601				**Subtotal**			0	0						0		0

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

		Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
		12	13	14	15
		$	$	$	$
	4. ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,455		-1,455	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	23,157	12,421	5,657	41,235
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	3,942,072	2,096,204	1,528,847	7,567,123
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	50,195			50,195
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				0
9890	**Subtotal**	50,195	0	0	50,195
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	**Subtotal**	0	0	0	0
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	3,992,267	2,096,204	1,528,847	7,617,318

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	1,848,650	24,810	13,197	13,441	51,448

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Petrolia T														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%			0.841943%	0.447848%	0.203000%	1.492791%	0	0	0	0
1210	CF	0	Commercial	PIL: Full Occupied	1.627101	100%	978,000	853,500	1.369926%	0.728693%	1.460000%	3.558619%	11,692	6,219	12,461	30,372
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.627101	100%	881,000	881,000	1.369926%	0.728693%		2.098619%	12,069	6,420	0	18,489
1310	GF	0	Parking Lot	PIL: Full Occupied	1.091161	100%	144,700	114,150	0.918695%	0.488674%	0.858468%	2.265837%	1,049	558	980	2,587
													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	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
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			2,003,700	1,848,650					24,810	13,197	13,441	51,448

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2014

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

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

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

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2014

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

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

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

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		$	$	$	$
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	**TOTAL PILS Levied by Tax Rate**	24,810	13,197	13,441	51,448
	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	**Subtotal**	0	0	0	0
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	3,525	1,875		5,400
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	**Subtotal**	3,525	1,875	0	5,400
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	28,335	15,072	13,441	56,848

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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%	68.098%	0.602%	27.409%	3.891%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (CVA) 18 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	361,229,800	361,160,770	354,097,121	354,033,714	5,284,983	2,980,762	1,585,533	718,688	612,234	2,115	100,398	3,941	
0050	Multi-residential	8,530,000	19,417,800	6,976,310	15,832,444	218,367	133,300	70,905	14,162	13,232	3	906	21	
0110	Farmland	3,112,900	778,225	2,566,915	641,729	9,580	5,403	2,874	1,303	1,113		190		
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	Subtotal	372,872,700	381,356,795	363,640,346	370,507,886	5,512,930	3,119,465	1,659,312	734,153	626,579	2,118	101,494	3,962	0
0210	Commercial	33,697,850	54,042,793	32,050,082	51,526,183	1,125,870	433,632	230,658	461,580	314,327	2,779	126,514	17,960	0
0215	Commercial New Construction	6,534,700	10,625,930	6,227,705	10,126,833	206,546	85,262	45,353	75,931	51,707	457	20,812	2,954	0
0310	Parking Lot	63,000	68,743	61,000	66,561	1,382	560	298	524	357	3	144	20	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructio	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 Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	40,295,550	64,737,466	38,338,787	61,719,577	1,333,798	519,454	276,309	538,035	366,391	3,239	147,470	20,935	0
0510	Industrial	15,474,550	30,107,227	14,776,833	28,912,717	593,194	243,429	129,485	220,280	150,006	1,326	60,377	8,571	0
0515	Industrial New Construction	890,000	1,822,339	831,000	1,701,532	32,084	14,326	7,620	10,138	6,904	61	2,779	394	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
9130	Subtotal	16,364,550	31,929,566	15,607,833	30,614,249	625,278	257,755	137,105	230,418	156,910	1,387	63,155	8,966	0
0710	Pipelines	1,902,000	2,553,159	1,839,203	2,468,863	53,882	20,786	11,057	22,039	15,008	133	6,041	858	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties					0	1,455	0	-1,455	-991	-9	-399	-56	
9170	Supplementary Taxes					41,235	23,157	12,421	5,657	5,657				
9180	Total Levied by Rate					7,567,123	3,942,072	2,096,204	1,528,847	1,169,554	6,868	317,761	34,664	0
9190	Amts Added to Tax Bill					50,195	50,195	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	431,434,800	480,576,986	419,426,169	465,310,576	7,617,318	3,992,267	2,096,204	1,528,847	1,169,554	6,868	317,761	34,664	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (CVA) 18 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 6 $
1010	Residential	0	0	0	0	0	0	0	0
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	Subtotal	0	0	0	0	0	0	0	0
1210	Commercial	1,859,000	3,024,781	1,734,500	2,822,207	48,861	23,761	12,639	12,461
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	144,700	157,891	114,150	124,556	2,587	1,049	558	980
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Constructio	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220	Subtotal	2,003,700	3,182,672	1,848,650	2,946,763	51,448	24,810	13,197	13,441
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
9230	Subtotal	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
9280	Total Levied by Rate					51,448	24,810	13,197	13,441
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					5,400	3,525	1,875	0
9299	TOTAL before Adj.	2,003,700	3,182,672	1,848,650	2,946,763	56,848	28,335	15,072	13,441

Part 3 contains Distribution of PILS by School Boards

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2014

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

	Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	**Canada**	2,753	1,465	2,935	7,153		7,153	2,753	1,465	2,935	1,999	18	804	114	
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act	12,069	6,420		18,489		18,489	12,069	6,420						
5230	Inst. Payments - Heads and Beds	3,525	1,875	0	5,400		5,400	3,525	1,875						
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								
	Ontario Enterprises														
5410	Ontario Housing Corp.				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**	8,939	4,754	9,526	23,219		23,219	8,939	4,754	9,526	6,487	57	2,611	371	
5910	**Other Muns and Enterprises**				0		0								
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	27,286	14,514	12,461	54,261	0	54,261	27,286	14,514	12,461	8,486	75	3,415	485	0

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Upper-Tier ONLY Schedule 28

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2014

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4	5	6	7	13	8	9	10	11	12
				$	$	$	$	$	$	$	$	$	$
0201			-										0
0202			-										0
0203			-										0
0204			-										0
0205			-										0
0206			-										0
0207			-										0
0208			-										0
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0222	**Hydro - Electric Power Dams**												0
0299	**TOTAL Upper-Tier Entitlement**			0	0	0	0	0	0	0	0	0	0

FIR2014: Petrolia T
Asmt Code: 3819
MAH Code: 54402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2014

Code		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	General government											
0240	Governance	93,963		14,205			1,400		109,568			109,568
0250	Corporate Management	611,722		365,129	76,661	6,480		161,713	1,221,705			1,221,705
0260	Program Support								0		0	0
0299	**Subtotal**	705,685	0	379,334	76,661	6,480	1,400	161,713	1,331,273	0	0	1,331,273
	Protection services											
0410	Fire	138,636		131,404				68,587	338,627			338,627
0420	Police				890,343				890,343			890,343
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority			9,529			17,901		27,430			27,430
0440	Protective inspection and control	14,791		1,493	73,381				89,665			89,665
0445	Building permit and inspection services								0			0
0450	Emergency measures	3,340		6,172				286	9,798			9,798
0460	Provincial Offences Act (POA)								0			0
0498	Other: Health & Safety	5,661		8,657					14,318			14,318
0499	**Subtotal**	162,428	0	157,255	963,724	0	17,901	68,873	1,370,181	0	0	1,370,181
	Transportation services											
0611	Roads - Paved	5,679	55,209	67,356		34,614		373,962	536,820			536,820
0612	Roads - Unpaved								0			0
0613	Roads - Bridges and Culverts							4,077	4,077			4,077
0614	Roads - Traffic Operations & Roadside			3,203	20,597	8,851		21,752	54,403			54,403
0621	Winter Control - Except sidewalks, Parking Lots			59,030					59,030			59,030
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			128,346				46,620	174,966			174,966
0660	Air transportation								0			0
0698	Other: Administrative, Equipment & Fleet	435,184		254,821		1,248		54,568	745,821			745,821
0699	**Subtotal**	440,863	55,209	512,756	20,597	44,713	0	500,979	1,575,117	0	0	1,575,117
	Environmental services											
0811	Wastewater collection/conveyance	96,817	5,512	31,877				213,141	347,347			347,347
0812	Wastewater treatment & disposal			108,373	465,658			52,442	626,473			626,473
0821	Urban storm sewer system			13,323		22,115		223,613	259,051			259,051
0822	Rural storm sewer system								0			0
0831	Water treatment	675	38,254	247,154	340,353			230,440	856,876			856,876
0832	Water distribution/transmission	211,982	4,785	250,499	64,343	19,822		146,818	698,249			698,249
0840	Solid waste collection	557		665	110,831				112,053			112,053
0850	Solid waste disposal								0			0
0860	Waste diversion	8,792		11,374	122,016				142,182			142,182
0898	Other								0			0
0899	**Subtotal**	318,823	48,551	663,265	1,103,201	41,937	0	866,454	3,042,231	0	0	3,042,231
	Health services											
1010	Public health services	504		39,562		370,000		21,374	431,440			431,440
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries	53,495		40,289				1,187	94,971			94,971
1098	Other								0			0
1099	**Subtotal**	53,999	0	79,851	0	370,000	0	22,561	526,411	0	0	526,411
	Social and family services											
1210	General assistance								0			0
1220	Assistance to aged persons								0			0
1230	Child care								0			0
1298	Other								0			0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2014

Line		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	Social Housing											
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
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	157,189		64,286		7,328		19,029	247,832			247,832
1620	Recreation programs	40,291		51,010					91,301			91,301
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	931,422	18,412	659,974		12,087		225,022	1,846,917			1,846,917
1640	Libraries			20,774					20,774			20,774
1645	Museums								0			0
1650	Cultural services	526,343		502,796	99,999	35,130		25,376	1,189,644			1,189,644
1698	Other								0			0
1699	**Subtotal**	1,655,245	18,412	1,298,840	99,999	54,545	0	269,427	3,396,468	0	0	3,396,468
	Planning and development											
1810	Planning and zoning	2,351		15,919					18,270			18,270
1820	Commercial and Industrial	28,844	19,765	70,187			700	29,986	149,482			149,482
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	**Subtotal**	31,195	19,765	86,106	0	0	700	29,986	167,752	0	0	167,752
1910	Other								0			0
9910	**TOTAL**	3,368,238	141,937	3,177,407	2,264,182	517,675	20,001	1,919,993	11,409,433	0	0	11,409,433

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1 $
	Total of column 1 includes:	
5010	Salaries and wages	2,827,668
5020	Employee benefits	540,570
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	3,368,238
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	3,368,238
	Total of column 3 includes:	
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
	Total of column 4 includes:	
5210	Municipal Property Assessment Corporation (MPAC)	0
	Total of column 5 includes:	
5610	Short term interest costs	
	Total of column 6 includes:	
5810	Grants to charitable and non-profit organizations	2,100
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	
5896	Other	
5897	Other	
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
	Total of column 11 includes:	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
0299	**General government**	4,381,174	7,432,833	656,885	8,437		8,081,281	3,051,659	161,713	5,625	3,207,747	4,873,534
	Protection services											
0410	Fire	600,637	1,335,618	18,320			1,353,938	734,981	68,587		803,568	550,370
0420	Police	0	0				0	0			0	0
0421	Court Security	0	0				0	0			0	0
0422	Prisoner Transportation	0	0				0	0			0	0
0430	Conservation authority	0	0				0	0			0	0
0440	Protective inspection and control	0	0				0	0			0	0
0445	Building permit and inspection services	0	0				0	0			0	0
0450	Emergency measures	1,452	2,000				2,000	548	286		834	1,166
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	**Subtotal**	602,089	1,337,618	18,320	0	0	1,355,938	735,529	68,873	0	804,402	551,536
	Transportation services											
0611	Roads - Paved	7,508,045	14,372,434	696,281	164,396		14,904,319	6,864,389	373,962	129,782	7,108,569	7,795,750
0612	Roads - Unpaved	0	0				0	0			0	0
0613	Roads - Bridges and Culverts	146,769	255,357				255,357	108,588	4,077		112,665	142,692
0614	Roads - Traffic Operations & Roadside	433,385	800,318	218,659	28,718		990,259	366,933	21,752	19,867	368,818	621,441
0621	Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631	Transit - Conventional	0	0				0	0			0	0
0632	Transit - Disabled & special needs	0	0				0	0			0	0
0640	Parking	0	0				0	0			0	0
0650	Street lighting	292,499	1,165,495				1,165,495	872,996	46,620		919,616	245,879
0660	Air transportation	0	0				0	0			0	0
0698	Other Administrative, Equipment & Fleet	537,011	1,215,853	9,285	36,500		1,188,638	678,842	54,568	34,500	698,910	489,728
0699	**Subtotal**	8,917,709	17,809,457	924,225	229,614	0	18,504,068	8,891,748	500,979	184,149	9,208,578	9,295,490
	Environmental services											
0811	Wastewater collection/conveyance	7,202,247	12,530,272				12,530,272	5,328,025	213,141		5,541,166	6,989,106
0812	Wastewater treatment & disposal	722,299	2,436,569				2,436,569	1,714,270	52,442		1,766,712	669,857
0821	Urban storm sewer system	8,236,607	12,150,359	225,307	42,606		12,333,060	3,913,752	223,613	20,491	4,116,874	8,216,186
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	8,680,920	10,598,058	46,464			10,644,522	1,917,138	230,440		2,147,578	8,496,944
0832	Water distribution/transmission	5,356,756	8,027,323	222,987	54,969		8,195,341	2,670,567	146,818	35,147	2,782,238	5,413,103
0840	Solid waste collection	0	0				0	0			0	0
0850	Solid waste disposal	0	0				0	0			0	0
0860	Waste diversion	0	0				0	0			0	0
0898	Other	0	0				0	0			0	0
0899	**Subtotal**	30,198,829	45,742,581	494,758	97,575	0	46,139,764	15,543,752	866,454	55,638	16,354,568	29,785,196
	Health services											
1010	Public health services	770,567	818,050	186,914		370,000	634,964	47,483	21,374		68,857	566,107
1020	Hospitals	0	0				0	0			0	0
1030	Ambulance services	0	0				0	0			0	0
1035	Ambulance dispatch	0	0				0	0			0	0
1040	Cemeteries	19,866	30,237				30,237	10,371	1,187		11,558	18,679
1098	Other	0	0				0	0			0	0
1099	**Subtotal**	790,433	848,287	186,914	0	370,000	665,201	57,854	22,561	0	80,415	584,786
	Social and family services											
1210	General assistance	0	0				0	0			0	0
1220	Assistance to aged persons	0	0				0	0			0	0
1230	Child care	0	0				0	0			0	0
1298	Other	0	0				0	0			0	0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2014 Opening Net Book Value 1 $	2014 Opening Cost Balance 2 $	Additions and Betterments 3 $	Disposals 4 $	Write Downs 5 $	2014 Closing Cost Balance 6 $	2014 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2014 Closing Amortization Balance 10 $	2014 Closing Net Book Value 11 $
	Social Housing											
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	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	190,936	667,792	178,043	63,778		782,057	476,856	19,029	56,450	439,435	342,622
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	7,760,569	9,922,998	87,386	2,800		10,007,584	2,162,429	225,022	1,089	2,386,362	7,621,222
1640	Libraries	4,021	215,352				215,352	211,331			211,331	4,021
1645	Museums	0	0				0	0			0	0
1650	Cultural services	311,585	436,292	90,779			527,071	124,707	25,376		150,083	376,988
1698	Other	0	0				0	0			0	0
1699	**Subtotal**	8,267,111	11,242,434	356,208	66,578	0	11,532,064	2,975,323	269,427	57,539	3,187,211	8,344,853
	Planning and development											
1810	Planning and zoning	0	0				0	0			0	0
1820	Commercial and Industrial	1,476,298	1,586,024				1,586,024	109,726	29,986		139,712	1,446,312
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	**Subtotal**	1,476,298	1,586,024	0	0	0	1,586,024	109,726	29,986	0	139,712	1,446,312
1910	Other	0	0				0	0			0	0
9910	**Total Tangible Capital Assets**	54,633,643	85,999,234	2,637,310	402,204	370,000	87,864,340	31,365,591	1,919,993	302,951	32,982,633	54,881,707

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

	General Capital Assets	2014 Opening Net Book Value (NBV) 1 $	2014 Closing Net Book Value (NBV) 11 $
2005	Land	1,135,976	1,440,941
2010	Land Improvements	761,664	754,903
2020	Buildings	12,426,615	12,355,700
2030	Machinery & Equipment	973,041	1,044,759
2040	Vehicles	411,398	349,962
2097	Other	0	
2098	Other	0	
2099	**Total General Capital Assets**	15,708,694	15,946,265

	Infrastructure Assets	2014 Opening Net Book Value (NBV) 1 $	2014 Closing Net Book Value (NBV) 11 $
2205	Land	75,842	75,842
2210	Land Improvements	85,444	83,768
2220	Buildings	6,036,382	5,916,292
2230	Machinery & Equipment	3,216,150	3,108,411
2240	Vehicles	357,005	350,853
2250	Linear Assets	29,154,126	29,400,276
2297	Other	0	
2298	Other	0	
2299	**Total Infrastructure Assets**	38,924,949	38,935,442
9920	**Total Tangible Capital Assets**	54,633,643	54,881,707
2405	**Construction-in-progress**	2,679,531	2,606,425
9921	**Total Tangible Capital Assets and Construction-in-progress**	57,313,174	57,488,132

FIR2014: Petrolia T

Schedule 51

Asmt Code: 3819
MAH Code: 54402

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		$	$	$	$
0299	**General government**	491,253	12,745	498,347	5,651
	Protection services				
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
0499	**Subtotal**	0	0	0	0
	Transportation services				
0611	Roads - Paved	1,152,960	437,543	1,315,119	275,384
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	61,157			61,157
0660	Air transportation	0			0
0698	Other Administrative, Equipment & Fleet	3,555			3,555
0699	**Subtotal**	1,217,672	437,543	1,315,119	340,096
	Environmental services				
0811	Wastewater collection/conveyance	0	64,685		64,685
0812	Wastewater treatment & disposal	619,071	847,829		1,466,900
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	162,367	65,280		227,647
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	**Subtotal**	781,438	977,794	0	1,759,232
	Health services				
1010	Public health services	0	389,999		389,999
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	**Subtotal**	0	389,999	0	389,999
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	**Subtotal**	0	0	0	0
	Social Housing				
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
1499	**Subtotal**	0	0	0	0
	Recreation and cultural services				
1610	Parks	13,422	3,918		17,340
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	94,195	-88		94,107
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	62,461	31,941	94,402	0
1698	Other	0			0
1699	**Subtotal**	170,078	35,771	94,402	111,447
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	19,090	31,647	50,737	0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	**Subtotal**	19,090	31,647	50,737	0
1910	Other	0			0
9910	**Total Construction-In-Progress**	2,679,531	1,885,499	1,958,605	2,606,425

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 53

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

for the year ended December 31, 2014

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	724,925
1020	Acquisition of tangible capital assets	-2,514,204
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,919,993
1031	Contributed (Donated) tangible capital assets	-50,000
1040	(Gain)/Loss on sale of tangible capital assets	4,266
1050	Proceeds on sale of tangible capital assets	2,256
1060	Write-downs of tangible capital assets	370,000
1070	Other Disposal of tangible capital assets	92,731
1071	Other	
1099	**Subtotal**	-174,958
1210	**Change in supplies inventories**	
1220	**Change in prepaid expenses**	-50,530
1230	Other	
1299	**Subtotal**	-50,530
1410	(Increase)/decrease in net financial assets/net debt	499,437
1420	Net financial assets (net debt), beginning of year	3,019,564
9910	Net financial assets (net debt), end of year	3,519,001

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1 $
	Long Term Liabilities Incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	**Subtotal**	0
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	140,363
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	890,022
0410	Municipal User Fees & Service Charges	1,001,367
0415	Development Charges (SLC 61 0299 08).	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01).	7,937
0419	Donations	1,020
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	**Investment income**	
0448	**Prepaid special charges**	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	**Subtotal**	**2,040,709**
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01).	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01).	164,346
0445	Provincial Gas Tax (SLC 10 4019 01).	0
0502	**Subtotal**	**164,346**
0499	**Subtotal**	2,205,055
0610	Contributed (Donated) tangible capital assets	50,000
9920	**Total Capital Financing**	2,255,055
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-309,149

FIR2014: Petrolia T

Schedule 54

Asmt Code: 3819
MAH Code: 54402

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2014

*** 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

		2014 Actual 1 $
	Operating Transactions	
	Cash received from	
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other	
0299	**Subtotal**	0
	Cash paid for	
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499	**Subtotal**	0
2099	**Cash provided by operating transactions**	0
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other	
0699	**Cash applied to capital transactions**	0
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899	**Cash provided by / (applied to) investing transactions**	0
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash applied to financing transactions**	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	1,440,425
9920	Cash and cash equivalents, end of year	1,440,425

		2014 Actual 1 $
	Cash and cash equivalents represented by:	
1401	**Cash**	
1402	**Temporary borrowings**	
1403	**Short term investments**	
1404	**Other**	
9940	**Cash and cash equivalents, end of year**	**0**

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2014

*** 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

		2014 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	724,925
2020	Non-cash items including amortization	2,386,990
2021	Contributed (Donated) tangible capital assets	-50,000
2022	Change in non-cash assets and liabilities	236,509
2030	Prepaid expenses	-50,530
2040	Change in deferred revenue	-4,783
2096	Other	
2097	Other	
2098	Other	
2099	**Cash provided by operating transactions**	3,243,111
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	2,256
0620	Cash used to acquire tangible capital assets	-2,441,098
0630	Change in construction-in-progress	-73,106
0698	Other	
0699	**Cash applied to capital transactions**	-2,511,948
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other Repayment of Long Term Receivable	50,000
0899	**Cash provided by / (applied to) investing transactions**	50,000
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-982,105
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash applied to financing transactions**	-982,105
1210	Increase in cash and cash equivalents	-200,942
1220	Cash and cash equivalents, beginning of year	1,440,425
9920	Cash and cash equivalents, end of year	1,239,483

		2014 Actual 1 $
	Cash and cash equivalents represented by:	
1401	**Cash**	**1,239,483**
1402	**Temporary borrowings**	
1403	**Short term investments**	
1404	**Other**	
9940	**Cash and cash equivalents, end of year**	**1,239,483**

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	16,306	0	4,032,207
0310	Allocation of Surplus		0	571,722
0315	Allocation of Surplus : for operating			571,722
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		
0699	**Subtotal Development Charges Act**	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income	155		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	164,345		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other: Donations	3,000		
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	167,500	0	571,722
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset			890,022
1015	For current operations			59,883
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	7,937		
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)	164,346		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	172,283	0	949,905
2099	**Balance, end of year**	11,523	0	3,654,024

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds			468,133
5020	Contingencies			
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			50,000
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government			
5210	Protection services			16,370
	Transportation services:			
5215	Roadways			
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			2,399,061
5230	Storm water system			
5235	Waterworks system			221,035
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			8,354
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			173,854
5275	Libraries			4,469
5276	Museums			
5277	Cultural services			12,748
5280	Planning and development			
5290	Other Unspecified			300,000
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	11,523		
5661	Building Code Act, 1992 (Section 2.23)			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal			
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	11,523	0	3,654,024

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2014

	Development Charges	Balance January 1	Development Charges Proceeds: Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	Development Charges Disbursements: To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	4	5	6	7	8	9	10	11	12
		$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government	0					0					0	0
0210	Fire Protection	0					0					0	0
0215	Police Protection	0					0					0	0
0220	Roads and Structures	0					0					0	0
0225	Transit	0					0					0	0
0230	Wastewater	0					0					0	0
0235	Stormwater	0					0					0	0
0240	Water	0					0					0	0
0245	Emergency Medical Services	0					0					0	0
0250	Homes for the Aged	0					0					0	0
0255	Daycare	0					0					0	0
0260	Housing	0					0					0	0
0265	Parkland Development.	0					0					0	0
0270	GO Transit	0					0					0	0
0275	Library	0					0					0	0
0280	Recreation	0					0					0	0
0285	Development Studies	0					0					0	0
0286	Parking	0					0					0	0
0287	Animal Control	0					0					0	0
0288	Municipal Cemeteries	0					0					0	0
0290	Other . . .	0					0					0	0
0295	Other . . .	0					0					0	0
0296	Other . . .	0					0					0	0
0297	Other . . .	0					0					0	0
0299	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0

2012-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2014

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

		RESIDENTIAL CHARGES ($)									NON - RESIDENTIAL CHARGES ($)						
					Apartments						NON Res.	Industrial	Commercial	Institutional			
	Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	< = 1 Bedroom 4	> = 2 Bedroom 5	Other 6	Other 7	Other 8	Other 9	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 11	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 12	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 13	Other 14	Other 15	Other 16
0	**Municipal Wide Charges**					*If Other, Please Specify >*								*If Other, Please Specify >*			
9910	**TOTAL MUNICIPAL WIDE CHARGES**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

2012-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

	RESIDENTIAL CHARGES ($)									NON - RESIDENTIAL CHARGES ($)						
				Apartments						NON Res.	Industrial	Commercial	Institutional			
Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	< = 1 Bedroom 4	> = 2 Bedroom 5	Other 6	Other 7	Other 8	Other 9	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 11	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 12	Sq. Foot / Sq. Metre/ Per Hectare / Per Other (Please Specify) 13	Other 14	Other 15	Other 16

FIR2014: Petrolia T

Schedule 70

Asmt Code: 3819

MAH Code: 54402

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

		1
	Financial Assets	$
0299	**Cash and cash equivalents**	1,239,483
	Accounts receivable	
0410	Canada	100,664
0420	Ontario	58,206
0430	Upper-tier	2,457
0440	Other municipalities	219,689
0450	School boards	
0490	Other receivables	900,369
0499	**Subtotal**	1,281,385
	Taxes receivable	
0610	Current year's levies	333,877
0620	Previous year's levies	126,237
0630	Prior year's levies	76,112
0640	Penalties and interest	45,570
0690	LESS: Allowance for uncollectables	70,028
0699	**Subtotal**	511,768
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	3,035,094
0828	Other	
0829	**Subtotal**	3,035,094
	Debt Recoverable from Others	
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	**Subtotal**	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	300,000
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other: Note Receivable - Gov't Business Enterprise	1,430,914
0898	**Subtotal**	1,730,914
9930	**TOTAL Financial Assets**	7,798,644
8010	* Market value of Investments included in Line 0829	3,035,094

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

		1 $
	Liabilities	
	Temporary loans	
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	**Subtotal**	0
	Accounts Payable	
2210	Canada	
2220	Ontario	
2230	Upper-tier	33,613
2240	Other municipalities	211
2250	School boards	
2260	Interest on debt	20,481
2270	Trade accounts payable	531,937
2290	Other	559,597
2299	**Subtotal**	1,145,839
2301	**Estimated Tax Liabilities (PS3510)**	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	11,523
2490	Other	
2499	**Subtotal**	11,523
	Long term liabilities	
2610	Debt issued	3,122,281
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	
2699	**Subtotal**	3,122,281
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	**Subtotal post employment benefits**	0
	Liability for contaminated sites	
2910	**Remediation costs of contaminated sites**	
9940	**TOTAL Liabilities**	4,279,643
9945	**Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)**	3,519,001

	Non-Financial Assets	1 $
6210	Tangible Capital Assets (SLC 51 9921 11)	57,488,132
6250	Inventories of Supplies	
6260	Prepaid Expenses	67,397
6299	**Total Non-Financial Assets**	57,555,529
9970	**Total Accumulated Surplus/(Deficit)**	61,074,530

	Analysis of the Accumulated Surplus/(Deficit)		1 $
6410	Equity in Tangible Capital Assets		57,488,132
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		3,654,024
6430	General Surplus/ (Deficit)		50,460
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		
5098	**Total Local Boards**		0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		4,466,008
6601	Unfunded Employee Benefits		
6602	Unfunded Landfill closure costs		
6603	**Unfunded Remediation costs of contaminated sites**		
6610	Other	Unfunded Accrued Interest on Debt	-20,481
6620	Other	Capital to be Financed in Future Years	-4,563,613
6630	Other		
6640	Other		
6699	**Total Other**		-4,584,094
9971	**Total Accumulated Surplus/(Deficit)**		61,074,530

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2014

	Continuity of Taxes Receivable	9 $
0210	Taxes receivable, beginning of year	981,580
0215	PLUS: Amounts added to tax bills for collection purposes only	36,909
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	7,617,318
0225	PLUS: Current Year Penalties and Interest	90,454
0240	LESS: Total cash collections (SLC 72 0699 09)	8,115,531
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	78,948
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Allowance for Uncollectables	-20,014
0290	Taxes receivable, end of year	511,768

	Cash Collections	9 $
0610	Current year's tax	7,228,080
0620	Previous year's tax	756,711
0630	Penalties and interest	117,418
0640	Amounts added to tax bills for collection purposes only	13,322
0690	Other	
0699	**TOTAL Cash Collections**	8,115,531

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
1099	Municipal Act (353, 354, 357, 358, RfR)	14,898	41	-2,775	263		12,427	31,297	17,085	60,809
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)	1,424	12	579	77		2,092	1,855	1,042	4,989
2399	Reduction for Heritage Property (Mun. Act 365.2)	422	3	171	23		619	1,967	1,104	3,690
2890	Other Legion						0	3,697	1,509	5,206
2891	Other Petrolia Discovery						0	2,978	1,276	4,254
2892	Other						0			0
2893	Other						0			0
2899	**Tax adjustments before allowances**	16,744	56	-2,025	363	0	15,138	41,794	22,016	78,948

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0	1,495	-1,495	0
4890	Other Capping Shortfall						0	385	-385	0
4891	Other						0			0
4999	**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	1,880	-1,880	0

Additional Information

		1	2	3	4	5	6	7	8	9
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,161,296	6,887	323,201	34,786	0	1,526,170			

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

1. Debt burden of the municipality

		1
		$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	777,613
0220	To Canada and agencies	1,537,956
0230	To Others	806,712
0297	Other	
0298	Other	
0299	**Subtotal**	3,122,281
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	**Subtotal**	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	**Subtotal**	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	**Subtotal**	0
9910	**TOTAL Net Long Term Liabilities of the Municipality**	3,122,281

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	2,315,569
1230	Long term bank loans	806,712
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	**TOTAL Net Long Term Liabilities of the Municipality**	3,122,281

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	1,290,912
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	135,163
1430	Storm water system	
1435	Waterworks system	735,067
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	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	350,797
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	610,342
1490	Other long term liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	3,122,281

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

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

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

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

1810	Own funds	
	Ontario Clean Water Agency	
1820	Sewer	
1830	Water	

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

8. Contingent liabilities

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

9. Ontario Clean Water Agency Provincial Projects

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

10. Debt Charges for the current year

		Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	982,105	141,937	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	**TOTAL**	982,105	141,937	
	Line 3099 includes:			
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	**TOTAL**			0

11. Long term debt refinanced

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

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	Year 2015	986,505	103,608						
3220	Year 2016	186,546	78,729						
3230	Year 2017	193,555	71,720						
3240	Year 2018	200,830	64,445						
3250	Year 2019	208,380	56,895						
3260	Years 2020 to 2024	1,165,577	160,798						
3270	Years 2025 onwards	180,888	8,692						
3280	Int. to be earned on sink. funds .								
3299	**TOTAL**	3,122,281	544,887	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to: FIR.mah@ontario.ca

3601

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

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 75
WATER SERVICE
for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
	Revenues	$
0205	User Fees	1,151,951
0206	Municipal Property Tax by Levy (Special Area Rates)	
0210	Services to Other Municipalities	889,549
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	
0260	Deferred revenue earned	
0295	Other	
0296	Other	
0297	Other	
0298	Other	
0299	**Total Revenues**	2,041,500

		1
	Operating Expenses: Analysis of Expenses by Object	$
0410	Salaries, Wages and Employee Benefits	212,657
0420	Operating and General Expenditures	902,349
0430	Amortization Expense	377,258
0440	Interest Expense	44,595
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0499	**Total Expenses**	1,536,859
9910	**Net Income**	504,641

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 75
WASTEWATER SERVICE
for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
	Revenues	$
1005	User Fees	1,646,081
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants.	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other	
1096	Other	
1097	Other	
1098	Other	
1099	**Total Revenues**	1,646,081

		1
	Operating Expenses: Analysis of Expenses by Object	$
1210	Salaries, Wages and Employee Benefits	96,817
1220	Operating and General Expenditures	605,908
1230	Amortization Expense	265,583
1240	Interest Expense	5,565
1295	Other	
1296	Other	
1297	Other	
1298	Other	
1299	**Total Expenses**	973,873
9920	**Net Income**	672,208

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 75
TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY
for the year ended December 31, 2014

WATER SERVICE

SEGMENTED BY ASSET CLASS

			COST					AMORTIZATION					
		2014 Opening Net Book Value 1 $	2014 Opening Cost Balance 2 $	Additions and Betterments 3 $	Disposals 4 $	Write Downs 5 $	2014 Closing Cost Balance 6 $	2014 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2014 Closing Amortization Balance 10 $	2014 Closing Net Book Value 11 $	Construction in Progress 12 $
0210	Land	1,408	1,408				1,408	0			0	1,408	
0220	Buildings	5,477,218	6,688,534	46,464			6,734,998	1,211,316	123,541		1,334,857	5,400,141	
0230	Distribution / Transmission Mains	5,356,756	8,027,323	222,987	54,969		8,195,341	2,670,567	146,818	35,147	2,782,238	5,413,103	227,647
0240	Equipment	3,164,623	3,840,553				3,840,553	705,822	95,651		801,473	3,039,080	
0296	Other Vehicles	37,672	67,564				67,564	0	11,248		11,248	56,316	
0297	Other	0	0				0	0			0	0	
0298	Other	0	0				0	0			0	0	
0299	**Total Infrastructure Assets**	14,037,677	18,625,382	269,451	54,969	0	18,839,864	4,587,705	377,258	35,147	4,929,816	13,910,048	227,647

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

			COST					AMORTIZATION					
		2014 Opening Net Book Value 1 $	2014 Opening Cost Balance 2 $	Additions and Betterments 3 $	Disposals 4 $	Write Downs 5 $	2014 Closing Cost Balance 6 $	2014 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2014 Closing Amortization Balance 10 $	2014 Closing Net Book Value 11 $	Construction in Progress 12 $
0410	Land	50,552	50,552				50,552	0			0	50,552	
0420	Buildings	559,163	2,063,396				2,063,396	1,504,233	43,013		1,547,246	516,150	1,466,899
0430	Collection Mains	7,202,247	12,530,272				12,530,272	5,328,025	213,141		5,541,166	6,989,106	64,685
0440	Equipment	27,140	155,084				155,084	127,944	7,754		135,698	19,386	
0496	Other Land Improvements	85,444	167,537				167,537	82,093	1,675		83,768	83,769	
0497	Other	0	0				0	0			0	0	
0498	Other	0	0				0	0			0	0	
0499	**Total Infrastructure Assets**	7,924,546	14,966,841	0	0	0	14,966,841	7,042,295	265,583	0	7,307,878	7,658,963	1,531,584

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2014

GOVERNMENT BUSINESS ENTERPRISES

	STATEMENT OF FINANCIAL POSITION	Please Specify GBE					Total
		Bluewater Power					
		1	2	3	4	5	20
	Assets	$	$	$	$	$	$
0210	Current	35,212,647					35,212,647
0220	Capital	57,143,857					57,143,857
0297	Other	7,210,526					7,210,526
0298	Other						0
0299	**Total Assets**	99,567,030	0	0	0	0	99,567,030
	Liabilities						
0410	Current	22,191,566					22,191,566
0420	Long-term	36,137,774					36,137,774
0497	Other						0
0498	Other						0
0499	**Total Liabilities**	58,329,340	0	0	0	0	58,329,340
9910	**Net Equity**	41,237,690	0	0	0	0	41,237,690
0610	Municipality's Share	3,035,094					3,035,094
	STATEMENT OF OPERATIONS						
0810	Revenues	125,846,935					125,846,935
0820	Expenses	121,728,949					121,728,949
9920	**Net Income (Loss)**	4,117,986	0	0	0	0	4,117,986
1010	Municipality's Share	303,083					303,083
1020	Dividends paid	101,816					101,816

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 77
DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
for the year ended December 31, 2014

0210 **District Social Services Administration Board**

Consolidated Statement of Financial Position

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

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2014

1210 **District Social Services Administration Board**

		DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
	Consolidated Statement of Operations			
	REVENUES	1	2	3
	Provincial	$	$	%
1410	Ontario Works		0	
1420	Ontario Disability Support Program (ODSP)		0	
1430	Ontario Drug Benefit Program (ODB)		0	
1440	Child Care		0	
1450	Land Ambulance		0	
1460	Social Housing		0	
1498	Other		0	
1499	**Total Provincial Funding**	0	0	
	Federal			
1610	Social Housing		0	
1698	Other		0	
1699	**Total Federal Funding**	0	0	
	Municipal Contributions			
1810	Municipal Billings		0	
1898	Other		0	
1899	**Total Municipal Contributions**	0	0	
	Other Revenues			
2010	Investment Income		0	
2020	Deferred revenue earned		0	
2097	Other		0	
2098	Other		0	
2099	**Total Other Revenues**	0	0	
9930	**Total Revenues**	0	0	
	EXPENSES			
	Social Services			
2210	Ontario Works		0	
2220	Ontario Disability Support Program (ODSP)		0	
2230	Ontario Drug Benefit Program (ODB)		0	
2240	Child Care		0	
2250	Social Housing		0	
2260	Other		0	
2299	**Total Social Services**	0	0	
	Health Services			
2410	Land Ambulance		0	
2420	Public Health		0	
2430	Other		0	
2440	DSSAB Administration		0	
2496	Other		0	
2497	Other		0	
2498	Other		0	
2499	**Total Health Services**	0	0	
9940	**Total Expenses**	0	0	
9950	**Annual Surplus / (Deficit)**	0	0	

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 77
HEALTH UNIT
for the year ended December 31, 2014

0210 **Health Unit**

	Consolidated Statement of Financial Position	Health Unit 1 $	Municipality's Share 2 $	% of Municipality's Share of Health Unit 3 %
	Financial Assets			
0410	Cash and cash equivalents		0	
0420	Accounts Receivable		0	
0430	Investments		0	
0496	Other		0	
0497	Other		0	
0498	Other		0	
0499	**Total Financial Assets**	0	0	0.0%
	Liabilities			
0610	Accounts Payable and accrued liabilities		0	
0620	Debt		0	
0630	Pensions and other employee benefits		0	
0640	Other accrued liabilities		0	
0650	Deferred Revenue		0	
0696	Other		0	
0697	Other		0	
0698	Other		0	
0699	**Total Liabilities**	0	0	0.0%
9910	**Net Financial Assets (Net Debt)**	0	0	0.0%
	Non-Financial Assets			
0810	Tangible capital assets		0	
0820	Inventories of supplies		0	
0830	Prepaid expenses		0	
0896	Other		0	
0897	Other		0	
0898	Other		0	
0899	**Total Non-Financial Assets**	0	0	0.0%
9920	**Accumulated Surplus/(Deficit)**	0	0	0.0%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets		0	
1020	Reserves and Reserve funds		0	
1030	General Surplus/(Deficit)		0	
1097	Other		0	
1098	Other		0	
1099	**Accumulated Surplus/(Deficit)**	0	0	0.0%

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 77
HEALTH UNIT
for the year ended December 31, 2014

1210 **Health Unit**

	Consolidated Statement of Operations	Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
	REVENUES	1	2	3
	Provincial	$	$	%
1411	Province of Ontario		0	
1450	Land Ambulance		0	
1497	Other		0	
1498	Other		0	
1499	**Total Provincial Funding**	0	0	0.0%
	Federal			
1611	Government of Canada		0	
1698	Other		0	
1699	**Total Federal Funding**	0	0	0.0%
	Municipal Contributions			
1810	Municipal Billings		0	
1898	Other		0	
1899	**Total Municipal Contributions**	0	0	0.0%
	Other Revenues			
2010	Investment Income		0	
2020	Deferred revenue earned		0	
2097	Other		0	
2098	Other		0	
2099	**Total Other Revenues**	0	0	0.0%
9930	**Total Revenues**	0	0	0.0%
	EXPENSES			
	Health Services			
2410	Land Ambulance		0	
2420	Public Health		0	
2430	Other		0	
2440	DSSAB Administration		0	
2496	Other		0	
2497	Other		0	
2498	Other		0	
2499	**Total Health Services**	0	0	0.0%
9950	**Annual Surplus / (Deficit)**	0	0	0.0%

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 77

OTHER CATEGORY

for the year ended December 31, 2014

0210 **Entity**

Consolidated Statement of Financial Position

		Other Category	Municipality's Share	% of Municipality's Share of Other Category
		1	2	3
		$	$	%
	Financial Assets			
0410	Cash and cash equivalents		0	
0420	Accounts Receivable		0	
0430	Investments		0	
0496	Other		0	
0497	Other		0	
0498	Other		0	
0499	**Total Financial Assets**	0	0	0.0%
	Liabilities			
0610	Accounts Payable and accrued liabilities		0	
0620	Debt		0	
0630	Pensions and other employee benefits		0	
0640	Other accrued liabilities		0	
0650	Deferred Revenue		0	
0696	Other		0	
0697	Other		0	
0698	Other		0	
0699	**Total Liabilities**	0	0	0.0%
9910	**Net Financial Assets (Net Debt)**	0	0	0.0%
	Non-Financial Assets			
0810	Tangible capital assets		0	
0820	Inventories of supplies		0	
0830	Prepaid expenses		0	
0896	Other		0	
0897	Other		0	
0898	Other		0	
0899	**Total Non-Financial Assets**	0	0	0.0%
9920	**Accumulated Surplus/(Deficit)**	0	0	0.0%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets		0	
1020	Reserves and Reserve funds		0	
1030	General Surplus/(Deficit)		0	
1097	Other		0	
1098	Other		0	
1099	**Accumulated Surplus/(Deficit)**	0	0	0.0%

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 77
OTHER CATEGORY
for the year ended December 31, 2014

1210 **Entity**

		Other Category	Municipality's Share	% of Municipality's Share of Other Category
	Consolidated Statement of Operations	1	2	3
	REVENUES	$	$	%
	Provincial			
1411	Province of Ontario		0	
1498	Other		0	
1499	**Total Provincial Funding**	0	0	0.0%
	Federal			
1611	Government of Canada		0	
1698	Other		0	
1699	**Total Federal Funding**	0	0	0.0%
	Municipal Contributions			
1810	Municipal Billings		0	
1898	Other		0	
1899	**Total Municipal Contributions**	0	0	0.0%
	Other Revenues			
2010	Investment Income		0	
2020	Deferred revenue earned		0	
2097	Other		0	
2098	Other		0	
2099	**Total Other Revenues**	0	0	0.0%
9930	**Total Revenues**	0	0	0.0%
	EXPENSES			
2693	Other		0	
2694	Other		0	
2695	Other		0	
2696	Other		0	
2697	Other		0	
2698	Other		0	
2699	**Total Other Expenses**	0	0	0.0%
9950	**Annual Surplus / (Deficit)**	0	0	0.0%

FIR2014: Petrolia T

Schedule 77

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

Asmt Code: 3819
MAH Code: 54402

for the year ended December 31, 2014

	Consolidated Statement of Financial Position	Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
	Financial Assets	$	$	%
0410	Cash and cash equivalents	0	0	0.0%
0420	Accounts Receivable	0	0	0.0%
0430	Investments	0	0	0.0%
0496	Other	0	0	0.0%
0497	Other	0	0	0.0%
0498	Other	0	0	0.0%
0499	**Total Financial Assets**	0	0	0.0%
	Liabilities			
0610	Accounts Payable and accrued liabilities	0	0	0.0%
0620	Debt	0	0	0.0%
0630	Pensions and other employee benefits	0	0	0.0%
0640	Other accrued liabilities	0	0	0.0%
0650	Deferred Revenue	0	0	0.0%
0696	Other	0	0	0.0%
0697	Other	0	0	0.0%
0698	Other	0	0	0.0%
0699	**Total Liabilities**	0	0	0.0%
9910	**Net Financial Assets (Net Debt)**	0	0	0.0%
	Non-Financial Assets			
0810	Tangible capital assets	0	0	0.0%
0820	Inventories of supplies	0	0	0.0%
0830	Prepaid expenses	0	0	0.0%
0896	Other	0	0	0.0%
0897	Other	0	0	0.0%
0898	Other	0	0	0.0%
0899	**Total Non-Financial Assets**	0	0	0.0%
9920	**Accumulated Surplus/(Deficit)**	0	0	0.0%
	Accumulated Surplus Analysis			
1010	Equity in Tangible Capital Assets	0	0	0.0%
1020	Reserves and Reserve funds	0	0	0.0%
1030	General Surplus/(Deficit)	0	0	0.0%
1097	Other	0	0	0.0%
1098	Other	0	0	0.0%
1099	**Accumulated Surplus/(Deficit)**	0	0	0.0%

FIR2014: Petrolia T — Schedule 77

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

Asmt Code: 3819
MAH Code: 54402

for the year ended December 31, 2014

Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		$	$	%
	REVENUES			
	Provincial			
1410	Ontario Works	0	0	0.0%
1411	Province of Ontario	0	0	0.0%
1420	Ontario Disability Support Program (ODSP)	0	0	0.0%
1430	Ontario Drug Benefit Program (ODB)	0	0	0.0%
1440	Child Care	0	0	0.0%
1450	Land Ambulance	0	0	0.0%
1460	Social Housing	0	0	0.0%
1497	Other	0	0	0.0%
1498	Other	0	0	0.0%
1499	**Total Provincial Funding**	0	0	0.0%
	Federal			
1610	Social Housing	0	0	0.0%
1611	Government of Canada	0	0	0.0%
1698	Other	0	0	0.0%
1699	**Total Federal Funding**	0	0	0.0%
	Municipal Contributions			
1810	Municipal Billings	0	0	0.0%
1898	Other	0	0	0.0%
1899	**Total Municipal Contributions**	0	0	0.0%
	Other Revenues			
2010	Investment Income	0	0	0.0%
2020	Deferred revenue earned	0	0	0.0%
2097	Other	0	0	0.0%
2098	Other	0	0	0.0%
2099	**Total Other Revenues**	0	0	0.0%
9930	**Total Revenues**	0	0	0.0%
	EXPENSES			
	Social Services			
2210	Ontario Works	0	0	0.0%
2220	Ontario Disability Support Program (ODSP)	0	0	0.0%
2230	Ontario Drug Benefit Program (ODB)	0	0	0.0%
2240	Child Care	0	0	0.0%
2250	Social Housing	0	0	0.0%
2260	Other	0	0	0.0%
2299	**Total Social Services**	0	0	0.0%
	Health Services			
2410	Land Ambulance	0	0	0.0%
2420	Public Health	0	0	0.0%
2430	Other	0	0	0.0%
2440	DSSAB Administration	0	0	0.0%
2496	Other	0	0	0.0%
2497	Other	0	0	0.0%
2498	Other	0	0	0.0%
2499	**Total Health Services**	0	0	0.0%
	Other Expenses			
2693	Other	0	0	0.0%
2694	Other	0	0	0.0%
2695	Other	0	0	0.0%
2696	Other	0	0	0.0%
2697	Other	0	0	0.0%
2698	Other	0	0	0.0%
2699	**Total Other Expenses**	0	0	0.0%
9940	**Total All Expenses**	0	0	0.0%
9950	**Annual Surplus / (Deficit)**	0	0	0.0%

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2014

	Community Improvement Plans (Section 28 of the Planning Act)	Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1	2
	Grants	$	#
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
	Loans		
2210	Loans issued in current year (2014)		
2220	Outstanding Loans as of 2014		
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation		
2420	Deferral		
	Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014		
2610	Year: 2015		
2620	Year: 2016		
2630	Year: 2017		
2640	Year: 2018		
2650	Year: 2019		
2660	Years beyond 2019		

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

1. Municipal workforce profile

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
	Employees of the Municipality			
0205	Administration	8.00		
0210	Fire	0.00	0.00	2.00
0211	Uniform			
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	9.00	4.00	8.00
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	13.00	56.00	8.00
0250	Libraries			
0255	Planning			
0290	Other	3.00	3.00	11.00
0298	**Subtotal**	33.00	63.00	29.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	36%	51%	21%
	Employees of Joint Local Boards			
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	**Subtotal**	0.00	0.00	0.00
0399	**TOTAL**	33.00	63.00	29.00

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

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

		Own Municipality 1 $	Other Munic., School Boards 2 $	Provincial 3 $	Federal 4 $
0610	Own sinking funds				

3. Municipal procurement this year

		Number of Contracts 1 #	Value of Contracts 2 $
1010	Total construction contracts awarded	0	
1020	Construction contracts awarded at $100,000 or greater	0	

4. Building permit information

		Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	29	2,008,300
1220	Multi-Residential properties	1	250,000
1230	All other property classes	14	6,692,250
1299	**Subtotal**	44	8,950,550

5. Insured value of physical assets

		1 $
1410	Buildings	
1420	Machinery and equipment	
1430	Vehicles	
1497	Other: Blanket Coverage	63,057,200
1498	Other:	
1499	**Subtotal**	63,057,200

6. Total Dollar Losses due to Structural Fires

		1 $
1510	Losses due to structural fires, averaged over 3 yrs **(2012 - 2014)**	62,500

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2014

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	890,343	*OPP Contract*
1602	Wastewater Treatment Plant Operation	Wastewater treatment & disposal	0812	465,658	*Contract*
1603	Water Treatment Plant Operation	Water treatment	0831	340,353	*Contract*
1604	Recycle Material Collection	Waste diversion	0860	116,174	*Contract*
1605	Solid Waste Collection	Solid waste collection	0840	110,831	*Contract*
1606	Water Billing and Collection	Water distribution/transmission	0832	64,343	*Contract*
1607	Crossing Guards	Roadways - Traffic Operations & Roadside	0614	20,597	*Contract*
1608	By-Law Enforcement	Protective inspection and control	0440	20,051	*Contract*
1609	Animal Control	Protective inspection and control	0440	15,942	*Contract*
1610					

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

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						

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2014

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

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

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

9. Building Permit Information (Performance Measures)

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				

		1 $
	Total Value of Construction Activity	
1304	Total Value of Construction Activity for 2014 based on permits issued.	8,950,550

		Median Number of Working Days 1 #
	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):	
1306	**Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** Reference : provincial standard is 10 working days	2
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	Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	**Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**	6	9	15
1316	**Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**	13	6	19
1318	**Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**	3	7	10
1320	**Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**	0	0	0
1322	**Subtotal**	22	22	44

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)	Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
1350	Number of residential units in new detached houses	43	43
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**	43	43

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

		Hectares 1 #
	Land Designated for Agricultural Purposes	
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014	668

11. Transportation Services

		1 #
1710	Roads : Total Paved Lane Km	79
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	41

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?.				Y
1725	Indicate the rating system used and the year the rating was conducted				MTO Inventory Manual for Mun Roads-2012

		1 #
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.	0
1755	Transit : Population of Service Area.	0
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	1

	Rating Of Bridges And Culverts	where the condition of primary components is rated as good to very good, requiring only repair 1 #	Total Number 2 #
1765	Bridges	1	1
1766	Culverts	0	0
1767	**Subtotal**	1	1

		Column 1 #	Column 2 #	Column 3 #	Description 4 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.				MTO Inventory Manual for Mun Roads - 2012

12. Environmental Services

		1 #
1810	Wastewater Main Backups : Total number of backed up wastewater mains	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	21
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	1,387.000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	23
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	1,411.028
1850	Water Main Breaks : Number of water main breaks in a year.	5
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	66

FIR2014: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

1860	Solid Waste Collection : Total tonnes collected from all property classes	1,236
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes	0
1870	Waste Diversion : Total tonnes diverted from all property classes	415

13. Recreation Services

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

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

		1 $
2310	Fire Services: Other revenue	2,450
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)	39,215,900

FIR2014: Petrolia T

Schedule 81

Asmt Code: 3819
MAH Code: 54402

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2014

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
	Debt Charges for the Current Year	$
0210	Principal (SLC 74 3099 01)	982,105
0220	Interest (SLC 74 3099 02)	141,937
0299	**Subtotal**	**1,124,042**
	Ontario Clean Water Agency Provincial Projects	
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	**Subtotal**	**0**
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	1,124,042

		1
	Excluded Debt Charges	$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	**Subtotal**	**0**
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	**Total Debt Charges to be Excluded**	**0**
9920	**Net Debt Charges**	**1,124,042**

		1
		$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	12,100,958
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	952,898
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	18,903
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	164,346
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,069,287
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	7,937
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	50,000
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	201,266
2299	**Subtotal**	**2,464,637**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	**Net Revenues**	**9,636,321**
2620	**25% of Net Revenues**	**2,409,080**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT**	**1,285,038**

2014-V01

FIR2014: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 83

NOTES

for the year ended December 31, 2014

		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 :**	
0100	**Schedule 75 :**	