2015 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: 2015-V01

DECLARATION OF THE MUNICIPAL TREASURER

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

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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@petrolia.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@petrolia.ca
0094	Date	24-Apr-2017

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	

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	2,378	MPAC
0041	Population	5,528	Stats Can
0042	Youth Population	400	Stats Can

FIR2015: Petrolia T

Schedule 10

Asmt Code: 3819

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 54402

for the year ended December 31, 2015

	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)		4,255,702
0499	**Payments-In-Lieu of Taxation** (SLC 26 9599 08) For UT (SLC 28 0299 08)		31,221
9940		**Subtotal**	4,286,923
0510	Estimated tax revenue		
0620	Ontario Municipal Partnership Fund (OMPF)		920,300
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699		**Subtotal**	920,300
	Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)		251,448
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		1,602,344
0820	Canada conditional grants (SLC 12 9910 02)		16,616
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		414,782
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).		0
0899		**Subtotal**	2,285,190
1098	**Revenue from other municipalities for Tangible Capital Assets** (SLC 12 9910 07)		0
1099	**Revenue from other municipalities** (SLC 12 9910 03)		1,034,082
1299	**Total User Fees and Service Charges** (SLC 12 9910 04)		5,695,730
	Licences, permits, rents, etc.		
1410	Trailer revenue and permits		
1420	Licences and permits		67,486
1430	Rents, concessions and franchises		15,045
1431	Royalties		
1432	Green Energy		
1498	Other		
1499		**Subtotal**	82,531
	Fines and penalties		
1605	Provincial Offences Act (POA) *Municipality which administers POA only*		
1610	Other fines		2,190
1620	Penalties and interest on taxes		74,430
1698	Other		
1699		**Subtotal**	76,620
	Other revenue		
1805	Investment income.		38,031
1806	Interest earned on reserves and reserve funds.		
1811	Gain/Loss on sale of land & capital assets.		9,984
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).		8,035
1814	Other Deferred revenue earned		
1830	Donations.		154,399
1831	Donated Tangible Capital Assets (SLC 53 0610 01).		0
1840	Sale of publications, equipment, etc.		
1850	Contributions from non-consolidated entities		
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)		291,502
1870	Gaming and Casino Revenues		
1890	Other	Other	62,060
1891	Other		
1892	Other		
1893	Other		
1894	Other		
1895	Other		
1896	Other		
1897	Other		
1898	Other		
1899		**Subtotal**	564,011
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)		
1905	Increase/Decrease in Government Business Enterprise equity		4,554
9910		**TOTAL Revenues**	14,949,941

FIR2015: Petrolia T

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 54402

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	14,949,941
2020	LESS: Total Expenses (SLC 40 9910 11)	11,510,634
2030	PLUS: Tangible capital assets - acquired prior years	10,486
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	3,449,793
2060	Accumulated surplus/(deficit) at the beginning of year	61,074,530
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	61,074,530
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	64,524,323

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, beginning of year	4,389,228
6020	PLUS: Net Income for Government Business Enterprise for year	281,400
6060	PLUS: Dividends received	-200,066
6090	Government Business Enterprise Equity, end of year	4,470,562

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	
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**	0

FIR2015: Petrolia T

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Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2015

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**		11,616		11,255			
	Protection services							
0410	Fire			111,828	4,157			
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	128,897	4,157	0	0	0
	Transportation services							
0611	Roads - Paved	75,096		17,055	5,915	517,676		
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					87,562		
0660	Air transportation							
0698	Other							
0699	**Subtotal**	75,096	0	17,055	5,915	605,238	0	0
	Environmental services							
0811	Wastewater collection/conveyance							
0812	Wastewater treatment & disposal				2,108,823	709,810	414,782	
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment							
0832	Water distribution/transmission			862,730	1,228,754	287,296		
0840	Solid waste collection							
0850	Solid waste disposal							
0860	Waste diversion	38,327			7,696			
0898	Other							
0899	**Subtotal**	38,327	0	862,730	3,345,273	997,106	414,782	0
	Health services							
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries			7,000	46,767			
1098	Other							
1099	**Subtotal**	0	0	7,000	46,767	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				5,657			
1620	Recreation programs		5,000	18,400				
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other				899,262			
1640	Libraries							
1645	Museums							
1650	Cultural services	138,025			1,362,514			
1698	Other							
1699	**Subtotal**	138,025	5,000	18,400	2,267,433	0	0	0
	Planning and development							
1810	Planning and zoning				6,200			
1820	Commercial and industrial				8,730			
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	**Subtotal**	0	0	0	14,930	0	0	0
1910	Other							
9910	**TOTAL**	251,448	16,616	1,034,082	5,695,730	1,602,344	414,782	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2015

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%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	62.9%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	84.4%	0	1,169	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	20150227	20150529	2	20150831	20151030
1220	M Multi-Residential	2	20150227	20150529	2	20150831	20151030
1230	F Farmland	2	20150227	20150529	2	20150831	20151030
1240	T Managed Forest	2	20150227	20150529	2	20150831	20151030
1250	C Commercial	2	20150227	20150529	2	20150831	20151030
1260	I Industrial	2	20150227	20150529	2	20150831	20151030
1270	P Pipeline	2	20150227	20150529	2	20150831	20151030
1298	Other Parking Lot	2	20150227	20150529	2	20150831	20151030

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	427,069,463	4,266,529	2,120,468	1,504,408	7,891,405

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	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%	362,535,500	358,992,046	0.901042%	0.447818%	0.195000%	1.543860%	3,234,669	1,607,631	700,034	5,542,334
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	35%	106,200	101,875	0.315365%	0.156736%	0.068250%	0.540351%	321	160	70	551
0050	MT	0	Multi-Residential	Full Occupied	2.400000	100%	7,505,000	6,847,405	2.162501%	1.074763%	0.195000%	3.432264%	148,075	73,593	13,352	235,020
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	753,000	701,750	0.901042%	0.447818%	0.195000%	1.543860%	6,323	3,143	1,368	10,834
0110	FT	0	Farmland	Full Occupied	0.250000	100%	3,865,200	3,529,728	0.225261%	0.111955%	0.048750%	0.385966%	7,951	3,952	1,721	13,624
0210	CT	0	Commercial	Full Occupied	1.627101	100%	31,962,250	31,321,742	1.466086%	0.728646%	1.430000%	3.624732%	459,204	228,225	447,901	1,135,330
0240	CU	0	Commercial	Excess Land	1.627101	70%	1,017,700	912,650	1.026260%	0.510052%	1.001000%	2.537312%	9,366	4,655	9,136	23,157
0270	CX	0	Commercial	Vacant Land	1.627101	70%	594,600	531,175	0.983182%	0.488642%	0.807013%	2.278837%	5,222	2,596	4,287	12,105
0310	GT	0	Parking Lot	Full Occupied	1.091161	100%	63,000	62,000	0.983182%	0.488642%	0.807013%	2.278837%	610	303	500	1,413
0510	IT	0	Industrial	Full Occupied	2.047572	100%	12,940,000	12,796,407	1.844948%	0.916940%	1.530000%	4.291888%	236,087	117,335	195,785	549,207
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.047572	100%	153,600	123,425	1.844948%	0.916940%	1.530000%	4.291888%	2,277	1,132	1,888	5,297
0540	IU	0	Industrial	Excess Land	2.047572	65%	93,850	88,160	1.199216%	0.596011%	0.994500%	2.789727%	1,057	525	877	2,459
0570	IX	0	Industrial	Vacant Land	2.047572	65%	2,102,000	1,944,861	1.199216%	0.596011%	0.994500%	2.789727%	23,323	11,592	19,342	54,257
0710	PT	0	Pipeline	Full Occupied	1.342355	100%	1,906,000	1,874,536	1.209518%	0.601131%	1.174604%	2.985253%	22,673	11,268	22,018	55,959
2140	JT	0	Industrial, NConstr.	Full Occupied	2.047572	100%	890,000	860,500	1.844948%	0.916940%	1.190000%	3.951888%	15,876	7,890	10,240	34,006
2440	XT	0	Commercial, NConstr.	Full Occupied	1.627101	100%	6,521,000	6,367,928	1.466086%	0.728646%	1.190000%	3.384732%	93,359	46,400	75,778	215,537
2445	XU	0	Commercial, NConstr.	Excess Land	1.627101	70%	13,700	13,275	1.026260%	0.510052%	0.833000%	2.369312%	136	68	111	315
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9201				Subtotal			433,022,600	427,069,463					4,266,529	2,120,468	1,504,408	7,891,405

FIR2015: Petrolia T

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

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

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	**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%	$	$	$	$
4001																
0010	RT	0	Residential	Full Occupied	1.000000	100%							0			0
													0			0
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9401				**Subtotal**			0	0					0			0

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

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				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	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
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														0		0
9601				Subtotal			0	0						0		0

2015-V01

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
	4. ADJUSTMENTS TO TAXATION	12	13	14	15
		$	$	$	$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,888		-1,888	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	30,107	15,071	13,897	59,075
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	4,298,524	2,135,539	1,516,417	7,950,480
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements	50,195			50,195
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				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**	4,348,719	2,135,539	1,516,417	8,000,675

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	1,926,175	27,614	13,724	14,139	55,477

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	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	0	0.901042%	0.447818%	0.195000%	1.543860%	0	0	0	0
1210	CF	0	Commercial	PIL: Full Occupied	1.627101	100%	978,000	915,750	1.466086%	0.728646%	1.430000%	3.624732%	13,426	6,673	13,095	33,194
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.627101	100%	881,000	881,000	1.466086%	0.728646%	0.000000%	2.194732%	12,916	6,419	0	19,335
1310	GF	0	Parking Lot	PIL: Full Occupied	1.091161	100%	144,700	129,425	0.983182%	0.488642%	0.807013%	2.278837%	1,272	632	1,044	2,948
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
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													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			2,003,700	1,926,175					27,614	13,724	14,139	55,477

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FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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
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														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
9601				Subtotal			0	0						0		0

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Asmt Code: 3819

MAH Code: 54402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
		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**	27,614	13,724	14,139	55,477
	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)	3,607	1,793		5,400
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	**Subtotal**	3,607	1,793	0	5,400
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	31,221	15,517	14,139	60,877

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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%	68.210%	0.652%	27.034%	4.104%	0.000%

		Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	Property Class Group	16	2	18	17	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$	$
0010	Residential	362,641,700	362,572,670	359,093,921	359,027,702	5,542,885	3,234,990	1,607,791	700,104	597,858	2,082	96,668	3,496	
0050	Multi-residential	8,258,000	18,765,000	7,549,155	17,135,522	245,854	154,398	76,736	14,720	13,616	4	1,073	27	
0110	Farmland	3,865,200	966,300	3,529,728	882,432	13,624	7,951	3,952	1,721	1,520		201		
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	**Subtotal**	374,764,900	382,303,970	370,172,804	377,045,656	5,802,363	3,397,339	1,688,479	716,545	612,994	2,086	97,942	3,523	0
0210	Commercial	33,574,550	53,842,171	32,765,567	52,608,112	1,170,592	473,792	235,476	461,324	314,669	3,008	124,714	18,933	0
0215	Commercial New Construction	6,534,700	10,625,930	6,381,203	10,376,382	215,852	93,495	46,468	75,889	51,764	495	20,516	3,114	0
0310	Parking Lot	63,000	68,743	62,000	67,652	1,413	610	303	500	341	3	135	21	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructic	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345	Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	40,172,250	64,536,844	39,208,770	63,052,146	1,387,857	567,897	282,247	537,713	366,774	3,506	145,365	22,068	0
0510	Industrial	15,289,450	29,732,593	14,952,853	29,160,078	611,220	262,744	130,584	217,892	148,624	1,421	58,905	8,942	0
0515	Industrial New Construction.	890,000	1,822,339	860,500	1,761,936	34,006	15,876	7,890	10,240	6,985	67	2,768	420	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**	16,179,450	31,554,932	15,813,353	30,922,014	645,226	278,620	138,474	228,132	155,609	1,487	61,673	9,363	0
0710	Pipelines	1,906,000	2,558,529	1,874,536	2,516,293	55,959	22,673	11,268	22,018	15,018	144	5,952	904	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties					0	1,888	0	-1,888	-1,288	-12	-511	-77	
9170	Supplementary Taxes					59,075	30,107	15,071	13,897	9,091	65	4,329	412	
9180	**Total Levied by Rate**					7,950,480	4,298,524	2,135,539	1,516,417	1,158,198	7,276	314,751	36,192	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.**	433,022,600	480,954,275	427,069,463	473,536,109	8,000,675	4,348,719	2,135,539	1,516,417	1,158,198	7,276	314,751	36,192	0

2. Payments-In-Lieu of Taxation

		PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
							LT / ST	UT	
	Property Class Group	16	2	18	17	3	4	5	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	1,796,750	2,923,494	52,529	26,342	13,092	13,095
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	144,700	157,891	129,425	141,224	2,948	1,272	632	1,044
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Constructic	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220	**Subtotal**	2,003,700	3,182,672	1,926,175	3,064,717	55,477	27,614	13,724	14,139
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**					55,477	27,614	13,724	14,139
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					5,400	3,607	1,793	0
9299	**TOTAL before Adj.**	2,003,700	3,182,672	1,926,175	3,064,717	60,877	31,221	15,517	14,139

Part 3 contains Distribution of PILS by School Boards

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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

	Source of PILS	PILS Levied: LT / ST 3 $	PILS Levied: UT 4 $	PILS Levied: Education 5 $	TOTAL PILS Levied 2 $	Adjustment to PILS Levied 6 $	TOTAL PIL Entitlement 7 $	Distrib. of PIL Entitlement in Col. 7: LT / ST 8 $	Distrib. of PIL Entitlement in Col. 7: UT 9 $	Distrib. of PIL Entitlement in Col. 7: Education 10 $	Distribution of Education PILS in column 10 by School Board: English - Public 11 $	French - Public 12 $	English - Separate 13 $	French - Separate 14 $	Other 15 $
5010	**Canada**	2,947	1,465	2,874	7,286		7,286	2,947	1,465	2,874	1,961	18	777	118	
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act	12,916	6,419		19,335		19,335	12,916	6,419						
5230	Inst. Payments - Heads and Beds	3,607	1,793	0	5,400		5,400	3,607	1,793						
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 Mortgage and Housing Corporati**				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**	11,751	5,840	11,265	28,856		28,856	11,751	5,840	11,265	7,684	74	3,045	462	
5910	**Other Muns and Enterprises**				0		0								
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	31,221	15,517	14,139	60,877	0	60,877	31,221	15,517	14,139	9,645	92	3,822	580	0

FIR2015: Petrolia T

Asmt Code: 3819

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Upper-Tier ONLY **Schedule 28**

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2015

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality 1	MAH Code 2	Asmt Code 3	General Purpose Levy 4 $	Upper-Tier Special Area Levies (Total) 5 $	Supplementary Taxes 6 $	Amounts Added to Tax Bills 7 $	Other Taxation Amounts 13 $	Payments - In - Lieu 8 $	5% Capping Limit Adjustment 9 $	PLUS: UT Tax Adjust. Applied to Taxation 10 $	LESS: UT Tax Adjust. Recovered from Allowances 11 $	TOTAL 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

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2015

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	98,529		18,734			1,400		118,663			118,663
0250	Corporate Management	654,646	435	321,303	87,059	4,449		195,451	1,263,343			1,263,343
0260	Program Support								0		0	0
0299	**Subtotal**	753,175	435	340,037	87,059	4,449	1,400	195,451	1,382,006	0	0	1,382,006
	Protection services											
0410	Fire	141,994		141,733				57,971	341,698			341,698
0420	Police				1,007,355				1,007,355			1,007,355
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority			16,422			19,101		35,523			35,523
0440	Protective inspection and control	39,430		428	30,593				70,451			70,451
0445	Building permit and inspection services								0			0
0450	Emergency measures	2,797		1,900				286	4,983			4,983
0460	Provincial Offences Act (POA)								0			0
0498	Other Health & Safety	5,766		7,105					12,871			12,871
0499	**Subtotal**	189,987	0	167,588	1,037,948	0	19,101	58,257	1,472,881	0	0	1,472,881
	Transportation services											
0611	Roads - Paved		52,992	76,006				378,754	507,752			507,752
0612	Roads - Unpaved								0			0
0613	Roads - Bridges and Culverts							4,077	4,077			4,077
0614	Roads - Traffic Operations & Roadside			5,345	21,370			24,972	51,687			51,687
0621	Winter Control - Except sidewalks, Parking Lots			62,594					62,594			62,594
0622	Winter Control - Sidewalks, Parking Lots Only								0			0
0631	Transit - Conventional								0			0
0632	Transit - Disabled & special needs								0			0
0640	Parking			305					305			305
0650	Street lighting			89,701				32,258	121,959			121,959
0660	Air transportation								0			0
0698	Other Administrative, Equipment & Fleet	418,365		198,906				106,801	724,072			724,072
0699	**Subtotal**	418,365	52,992	432,857	21,370	0	0	546,862	1,472,446	0	0	1,472,446
	Environmental services											
0811	Wastewater collection/conveyance	97,456	5,353	55,821				265,583	424,213			424,213
0812	Wastewater treatment & disposal			65,353	481,091				546,444			546,444
0821	Urban storm sewer system		1,286	6,079				224,008	231,373			231,373
0822	Rural storm sewer system								0			0
0831	Water treatment		12,660	292,250	326,570				631,480			631,480
0832	Water distribution/transmission	210,468	4,404	323,856	65,856			371,528	976,112			976,112
0840	Solid waste collection				115,210				115,210			115,210
0850	Solid waste disposal								0			0
0860	Waste diversion	9,895		3,076	136,789				149,760			149,760
0898	Other								0			0
0899	**Subtotal**	317,819	23,703	746,435	1,125,516	0	0	861,119	3,074,592	0	0	3,074,592
	Health services											
1010	Public health services			13,885	18,079			1,605	33,569			33,569
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries	42,825		25,915				1,187	69,927			69,927
1098	Other								0			0
1099	**Subtotal**	42,825	0	39,800	18,079	0	0	2,792	103,496	0	0	103,496
	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

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FIR2015: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2015

		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	176,513	470	67,765		3,037		22,722	270,507			270,507
1620	Recreation programs			51,372					51,372			51,372
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	870,930	8,545	732,087		12,038		240,124	1,863,724			1,863,724
1640	Libraries			31,266					31,266			31,266
1645	Museums								0			0
1650	Cultural services	660,208	539	706,207	106,843	36,366		21,556	1,531,719			1,531,719
1698	Other								0			0
1699	**Subtotal**	1,707,651	9,554	1,588,697	106,843	51,441	0	284,402	3,748,588	0	0	3,748,588
	Planning and development											
1810	Planning and zoning	2,192		39,985					42,177			42,177
1820	Commercial and Industrial	42,973	18,779	122,010			700	29,986	214,448			214,448
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	**Subtotal**	45,165	18,779	161,995	0	0	700	29,986	256,625	0	0	256,625
1910	Other								0			0
9910	**TOTAL**	3,474,987	105,463	3,477,409	2,396,815	55,890	21,201	1,978,869	11,510,634	0	0	11,510,634

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FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
	Total of column 1 includes:	$
5010	Salaries and wages	2,886,204
5020	Employee benefits	588,783
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	3,474,987
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	3,474,987
	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	
	Total of column 11 includes:	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2015: Petrolia T

Schedule 51

Asmt Code: 3819

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 54402

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2015 Opening Net Book Value	2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 Closing Amortization Balance	2015 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
0299	**General government**	4,873,534	8,081,281	633,950	25,880		8,689,351	3,207,747	191,409	24,880	3,374,276	5,315,075
	Protection services											
0410	Fire	550,370	1,353,938				1,353,938	803,568	57,971		861,539	492,399
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	1,166	2,000				2,000	834	285		1,119	881
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	**Subtotal**	551,536	1,355,938	0	0	0	1,355,938	804,402	58,256	0	862,658	493,280
	Transportation services											
0611	Roads - Paved	7,795,750	14,904,319	193,392			15,097,711	7,108,569	378,754		7,487,323	7,610,388
0612	Roads - Unpaved	0	0				0	0			0	0
0613	Roads - Bridges and Culverts	142,692	255,357				255,357	112,665	4,077		116,742	138,615
0614	Roads - Traffic Operations & Roadside	621,441	990,259				990,259	368,818	24,972		393,790	596,469
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	245,879	1,165,495	505,167			1,670,662	919,616	32,258		951,874	718,788
0660	Air transportation	0	0				0	0			0	0
0698	Other Administrative, Equipment & Fleet	489,728	1,188,638	262,737	159,885		1,291,490	698,910	106,801	157,885	647,826	643,664
0699	**Subtotal**	9,295,490	18,504,068	961,296	159,885	0	19,305,479	9,208,578	546,862	157,885	9,597,555	9,707,924
	Environmental services											
0811	Wastewater collection/conveyance	6,989,106	12,530,272				12,530,272	5,541,166	213,141		5,754,307	6,775,965
0812	Wastewater treatment & disposal	669,857	2,436,569				2,436,569	1,766,712	52,442		1,819,154	617,415
0821	Urban storm sewer system	8,216,186	12,333,060				12,333,060	4,116,874	224,008		4,340,882	7,992,178
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	8,496,944	10,644,522	117,554		33,855	10,728,221	2,147,578	222,673	7,432	2,362,819	8,365,402
0832	Water distribution/transmission	5,413,103	8,195,341				8,195,341	2,782,238	148,855		2,931,093	5,264,248
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**	29,785,196	46,139,764	117,554	0	33,855	46,223,463	16,354,568	861,119	7,432	17,208,255	29,015,208
	Health services											
1010	Public health services	566,107	634,964		380,000		254,964	68,857	1,605	70,462	0	254,964
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	18,679	30,237				30,237	11,558	1,187		12,745	17,492
1098	Other	0	0				0	0			0	0
1099	**Subtotal**	584,786	665,201	0	380,000	0	285,201	80,415	2,792	70,462	12,745	272,456
	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

FIR2015: Petrolia T

Schedule 51

Asmt Code: 3819

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 54402

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2015 Opening Net Book Value 1 $	2015 Opening Cost Balance 2 $	Additions and Betterments 3 $	Disposals 4 $	Write Downs 5 $	2015 Closing Cost Balance 6 $	2015 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2015 Closing Amortization Balance 10 $	2015 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	342,622	782,057	104,907	33,491		853,473	439,435	22,723	25,060	437,098	416,375
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	7,621,222	10,007,584	167,115	1,500		10,173,199	2,386,362	240,124	1,500	2,624,986	7,548,213
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	376,988	527,071				527,071	150,083	25,598		175,681	351,390
1698	Other	0	0				0	0			0	0
1699	**Subtotal**	8,344,853	11,532,064	272,022	34,991	0	11,769,095	3,187,211	288,445	26,560	3,449,096	8,319,999
	Planning and development											
1810	Planning and zoning	0	0				0	0			0	0
1820	Commercial and Industrial	1,446,312	1,586,024				1,586,024	139,712	29,986		169,698	1,416,326
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**	1,446,312	1,586,024	0	0	0	1,586,024	139,712	29,986	0	169,698	1,416,326
1910	Other	0	0				0	0			0	0
9910	**Total Tangible Capital Assets**	54,881,707	87,864,340	1,984,822	600,756	33,855	89,214,551	32,982,633	1,978,869	287,219	34,674,283	54,540,268

FIR2015: Petrolia T — Schedule 51

Asmt Code: 3819

MAH Code: 54402

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

	General Capital Assets	2015 Opening Net Book Value (NBV) 1 $	2015 Closing Net Book Value (NBV) 11 $
2005	Land	1,440,941	1,390,941
2010	Land Improvements	754,903	1,206,431
2020	Buildings	12,355,700	12,060,453
2030	Machinery & Equipment	1,044,759	946,281
2040	Vehicles	349,962	352,961
2097	Other	0	
2098	Other	0	
2099	**Total General Capital Assets**	15,946,265	15,957,067

	Infrastructure Assets	2015 Opening Net Book Value (NBV) 1 $	2015 Closing Net Book Value (NBV) 11 $
2205	Land	75,842	75,842
2210	Land Improvements	83,768	82,093
2220	Buildings	5,916,292	5,748,948
2230	Machinery & Equipment	3,108,411	3,127,948
2240	Vehicles	350,853	310,750
2250	Linear Assets	29,400,276	29,237,620
2297	Other	0	
2298	Other	0	
2299	**Total Infrastructure Assets**	38,935,442	38,583,201
9920	**Total Tangible Capital Assets**	54,881,707	54,540,268
2405	**Construction-in-progress**	2,606,425	5,756,881
9921	**Total Tangible Capital Assets and Construction-in-progress**	57,488,132	60,297,149

2015-V01

FIR2015: Petrolia T — Schedule 51

Asmt Code: 3819 — **SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS**

MAH Code: 54402 — **for the year ended December 31, 2015**

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance 1 $	Expenditures in 2015 2 $	Less Assets Capitalized 3 $	2015 Closing Balance 4 $
0299	**General government**	5,651	144,795	5,651	144,795
	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	275,384	1,880,599	193,097	1,962,886
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	3,555		3,555	0
0699	**Subtotal**	340,096	1,880,599	196,652	2,024,043
	Environmental services				
0811	Wastewater collection/conveyance	64,685	18,501	47,219	35,967
0812	Wastewater treatment & disposal	1,466,900	1,868,987		3,335,887
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	227,647	46,403	65,280	208,770
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	**Subtotal**	1,759,232	1,933,891	112,499	3,580,624
	Health services				
1010	Public health services	389,999		389,999	0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	**Subtotal**	389,999	0	389,999	0
	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	17,340		17,340	0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	94,107	7,419	94,107	7,419
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	**Subtotal**	111,447	7,419	111,447	7,419
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	**Subtotal**	0	0	0	0
1910	Other	0			0
9910	**Total Construction-In-Progress**	2,606,425	3,966,704	816,248	5,756,881

FIR2015: Petrolia T — Schedule 53

Asmt Code: 3819
MAH Code: 54402

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

for the year ended December 31, 2015

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,449,793
1020	Acquisition of tangible capital assets	-1,950,967
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,978,869
1031	Contributed (Donated) tangible capital assets	
1032	**Change in construction-in-progress**	**-3,150,456**
1040	(Gain)/Loss on sale of tangible capital assets	-9,984
1050	Proceeds on sale of tangible capital assets	321,521
1060	Write-downs of tangible capital assets	
1070	Other: Disposal of tangible capital assets	2,000
1071	Other	
1099	**Subtotal**	-2,809,017
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-21,860
1230	Other	
1299	**Subtotal**	-21,860
1410	(Increase)/decrease in net financial assets/net debt	618,916
1420	Net financial assets (net debt), beginning of year	3,519,001
9910	Net financial assets (net debt), end of year	4,137,917

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	
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	950,000
0297	Other	
0298	Other	
0299	**Subtotal**	950,000
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	82,174
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	1,760,220
0410	Municipal User Fees & Service Charges	1,217,521
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	5,535
0419	Donations	34,615
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**	3,100,065
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	414,782
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,602,344
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	**Subtotal**	2,017,126
0499	**Subtotal**	5,117,191
0610	Contributed (Donated) tangible capital assets	0
9920	**Total Capital Financing**	6,067,191
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	965,768

FIR2015: Petrolia T

Schedule 54

Asmt Code: 3819

MAH Code: 54402

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2015

*** 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

		2015 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	1,239,483
9920	Cash and cash equivalents, end of year	1,239,483

		2015 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

		1 $
	Cash:	
1501	**Unrestricted**	
1502	**Restricted**	
1503	**Unallocated**	
9950	**Cash and cash equivalents, end of year**	0

FIR2015: Petrolia T

Schedule 54

Asmt Code: 3819

MAH Code: 54402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2015

*** 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

		2015 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,449,793
2020	Non-cash items including amortization	1,970,885
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-149,019
2030	Prepaid expenses	-21,860
2040	Change in deferred revenue	152,941
2096	Other	
2097	Other	
2098	Other	
2099	**Cash provided by operating transactions**	5,402,740
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	321,521
0620	Cash used to acquire tangible capital assets	-1,950,967
0630	Change in construction-in-progress	-3,150,456
0698	Other	
0699	**Cash applied to capital transactions**	-4,779,902
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other Payment on Long Term Receivable	50,000
0899	**Cash provided by / (applied to) investing transactions**	50,000
	Financing Transactions	
1010	Proceeds from long term debt issues	950,000
1020	Principal long term debt repayment	-986,505
1030	Temporary loans	1,000,000
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash applied to financing transactions**	963,495
1210	Increase in cash and cash equivalents	1,636,333
1220	Cash and cash equivalents, beginning of year	1,239,483
9920	Cash and cash equivalents, end of year	2,875,816

		2015 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	2,875,816
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	**Cash and cash equivalents, end of year**	2,875,816

		1 $
	Cash:	
1501	**Unrestricted**	**2,875,816**
1502	**Restricted**	
1503	**Unallocated**	
9950	**Cash and cash equivalents, end of year**	**2,875,816**

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	11,523	0	3,654,024
0310	Allocation of Surplus		0	1,855,454
0315	Allocation of Surplus : for operating			1,855,454
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	911		
0860	Gasoline Tax - Province			
0861	**Building Code Act, 1992 (Section 1.9.1.1 (d))**			
0862	Gasoline Tax - Federal	160,065		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	160,976	0	1,855,454
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset			1,760,220
1015	For current operations			488,541
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	5,535		
1035	Recreational land (the Planning Act) earned to operations	2,500		
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)			
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	8,035	0	2,248,761
2099	**Balance, end of year**	164,464	0	3,260,717

2015-V01

FIR2015: Petrolia T

Schedule 60

Asmt Code: 3819

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 54402

for the year ended December 31, 2015

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds			410,778
5020	Contingencies			50,460
	Asset Replacement funds for: Sewer & Water			
5030	Sewer			2,318,805
5040	Water			-123,881
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			4,000
5210	Protection services			37,897
	Transportation services:			
5215	Roadways			
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			
5230	Storm water system			
5235	Waterworks system			
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			201,777
5275	Libraries			6,488
5276	Museums			
5277	Cultural services			46,039
5280	Planning and development			
5290	Other Unspecified			250,000
	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)	3,644		
5661	**Building Code Act, 1992 (Section 1.9.1.1 (d))**			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	160,820		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	164,464	0	3,260,717

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2015

		Balance January 1	Development Charges Proceeds: Development Charges Collected	Interest and Investment Income	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	5	6	7	8	9	10	11	12
	Development Charges	$	$	$	$	$	$	$	$	$	$	$
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

2012-V01

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 62

DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

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

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2015

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

		RESIDENTIAL CHARGES ($)									NON - RESIDENTIAL CHARGES ($)						
					Apartments						NON Res.	Industrial	Commercial	Institutional			
	Service	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Other	Other	Other	Other	Sq. Foot / Sq. Metre (Please Specify	Sq. Foot / Sq. Metre (Please Specify	Sq. Foot / Sq. Metre (Please Specify	Sq. Foot / Sq. Metre (Please Specify	Other	Other	Other
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						If Other, Please Specify >								*If Other, Please Specify >*			
110	Administration Studies																
9910	**TOTAL FOR**	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

FIR2015: Petrolia T

Schedule 70

Asmt Code: 3819

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 54402

for the year ended December 31, 2015

	Financial Assets	1 $
0299	**Cash and cash equivalents**	2,875,816
	Accounts receivable	
0410	Canada	879,591
0420	Ontario	424,885
0430	Upper-tier	364,198
0440	Other municipalities	208,598
0450	School boards	901
0490	Other receivables	925,089
0499	**Subtotal**	2,803,262
	Taxes receivable	
0610	Current year's levies	124,434
0620	Previous year's levies	64,319
0630	Prior year's levies	12,050
0640	Penalties and interest	20,012
0690	LESS: Allowance for uncollectables	30,000
0699	**Subtotal**	190,815
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	3,039,648
0828	Other	
0829	**Subtotal**	3,039,648
	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	250,000
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other Note Receivable - Gov't Business Enterprise	1,430,914
0898	**Subtotal**	1,680,914
9930	**TOTAL Financial Assets**	10,590,455
8010	* Market value of Investments included in Line 0829	3,039,648

FIR2015: Petrolia T

Schedule 70

Asmt Code: 3819

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 54402

for the year ended December 31, 2015

		1
	Liabilities	
	Temporary loans	$
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	1,000,000
2040	Other	
2099	**Subtotal**	1,000,000
	Accounts Payable	
2210	Canada	
2220	Ontario	15,442
2230	Upper-tier	4,823
2240	Other municipalities	
2250	School boards	75,000
2260	Interest on debt	22,336
2270	Trade accounts payable	749,551
2290	Other	1,299,951
2299	**Subtotal**	2,167,103
2301	Estimated Tax Liabilities (PS3510)	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	164,464
2490	Other	
2499	**Subtotal**	164,464
	Long term liabilities	
2610	Debt issued	3,085,776
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**	3,085,776
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	35,195
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	**Subtotal post employment benefits**	35,195
	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
9940	**TOTAL Liabilities**	6,452,538
9945	**Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)**	4,137,917

		1
	Non-Financial Assets	$
6210	Tangible Capital Assets (SLC 51 9921 11)	60,297,149
6250	Inventories of Supplies	
6260	Prepaid Expenses	89,257
6299	**Total Non-Financial Assets**	60,386,406
9970	**Total Accumulated Surplus/(Deficit)**	64,524,323

		1
	Analysis of the Accumulated Surplus/(Deficit)	$
6410	Equity in Tangible Capital Assets	56,735,809
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	3,260,717
6430	General Surplus/ (Deficit)	79,571
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)	4,470,562
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other: Unfunded Accrued Interest on Debt	-22,336
6620	Other	
6630	Other	
6640	Other	
6699	**Total Other**	-22,336
9971	**Total Accumulated Surplus/(Deficit)**	64,524,323

FIR2015: Petrolia T

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

	Continuity of Taxes Receivable	9
		$
0210	Taxes receivable, beginning of year	511,768
0215	PLUS: Amounts added to tax bills for collection purposes only	43,093
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	8,000,675
0225	PLUS: Current Year Penalties and Interest	74,430
0240	LESS: Total cash collections (SLC 72 0699 09)	8,287,940
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	191,239
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Allowance for Uncollectables Utilized	40,028
0290	Taxes receivable, end of year	190,815

	Cash Collections	9
		$
0610	Current year's tax	7,741,274
0620	Previous year's tax	436,269
0630	Penalties and interest	99,989
0640	Amounts added to tax bills for collection purposes only	10,408
0690	Other	
0699	**TOTAL Cash Collections**	8,287,940

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2015

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
1099	Municipal Act (353, 354, 357, 358, RfR)	22,777	192	20,603	1,303		44,875	81,121	45,193	171,189
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)	1,523	13	614	87		2,237	2,102	1,118	5,457
2399	Reduction for Heritage Property (Mun. Act 365.2)	527	1	78	5		611	2,094	1,114	3,819
2890	Other Legion						0	3,968	1,549	5,517
2891	Other Petrolia Discovery						0	3,732	1,525	5,257
2892	Other						0			0
2893	Other						0			0
2899	**Tax adjustments before allowances**	24,827	206	21,295	1,395	0	47,723	93,017	50,499	191,239

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0	1,169	-1,169	0
4890	Other Capping Shortfall						0	387	-387	0
4891	Other						0			0
4999	**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	1,556	-1,556	0

Additional Information

		1	2	3	4	5	6	7	8	9
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,143,016	7,162	297,278	35,377	0	1,482,833			

FIR2015: Petrolia T

Asmt Code: 3819
MAH Code: 54402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2015

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	$
0210	To Ontario and agencies	1,676,027
0220	To Canada and agencies	1,409,749
0230	To Others	
0297	Other	
0298	Other	
0299	**Subtotal**	3,085,776
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**	3,085,776

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	3,085,776
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	**TOTAL Net Long Term Liabilities of the Municipality**	3,085,776

3. Debt burden of the municipality: Analysed by function

1405	General government	76,253
1410	Protection services	
	Transportation services:	
1415	Roadways	1,564,661
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	123,896
1430	Storm water system	225,307
1435	Waterworks system	102,554
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	82,240
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	196,874
1475	Libraries	
1476	Museums	
1477	Cultural services	94,402
1480	Planning and development	619,589
1490	Other long term liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	3,085,776

FIR2015: Petrolia T

Schedule 74

Asmt Code: 3819

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 54402

for the year ended December 31, 2015

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	

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

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

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	

10. Debt Charges for the current year

		Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	986,505	105,463	
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**	986,505	105,463	
	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)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

11. Long term debt refinanced

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

FIR2015: Petrolia T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

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 2016	272,111	99,997						
3220	Year 2017	281,091	91,017						
3230	Year 2018	290,381	81,727						
3240	Year 2019	299,994	72,113						
3250	Year 2020	309,941	62,167						
3260	Years 2021 to 2025	1,522,023	149,073						
3270	Years 2026 onwards	110,235	3,513						
3280	Int. to be earned on sink. funds								
3299	**TOTAL**	3,085,776	559,607	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**

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

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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

GOVERNMENT BUSINESS ENTERPRISES

	STATEMENT OF FINANCIAL POSITION	Please Specify GBE: Bluewater Power					Total
		1	2	3	4	5	20
	Assets	$	$	$	$	$	$
0210	Current	32,798,683					32,798,683
0220	Capital	55,279,649					55,279,649
0297	Other	7,775,288					7,775,288
0298	Other Regulatory balances	6,660,625					6,660,625
0299	**Total Assets**	102,514,245	0	0	0	0	102,514,245
	Liabilities						
0410	Current	22,046,594					22,046,594
0420	Long-term	35,592,704					35,592,704
0497	Other						0
0498	Other Regulatory balances	3,575,386					3,575,386
0499	**Total Liabilities**	61,214,684	0	0	0	0	61,214,684
9910	**Net Equity**	41,299,561	0	0	0	0	41,299,561
0610	Municipality's Share	3,041,414					3,041,414
	STATEMENT OF OPERATIONS						
0810	Revenues	138,982,704					138,982,704
0820	Expenses	135,159,343					135,159,343
9920	**Net Income (Loss)**	3,823,361	0	0	0	0	3,823,361
1010	Municipality's Share	283,166					283,166
1020	Dividends paid	200,066					200,066

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FIR2015: Petrolia T

Asmt Code: 3819

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Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2015

0210 **District Social Services Administration Board** County of Lambton

		DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
	Consolidated Statement of Financial Position	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	
	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	

FIR2015: Petrolia T

Schedule 77

Asmt Code: 3819

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 54402

for the year ended December 31, 2015

1210 **District Social Services Administration Board** County of Lambton

		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	

FIR2015: Petrolia T

Asmt Code: 3819

MAH Code: 54402

Schedule 77
HEALTH UNIT
for the year ended December 31, 2015

0210 **Health Unit** Lambton

		Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
	Consolidated Statement of Financial Position	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	
	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	

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FIR2015: Petrolia T

Schedule 77

HEALTH UNIT

Asmt Code: 3819

MAH Code: 54402

for the year ended December 31, 2015

1210 **Health Unit** Lambton

		Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
	Consolidated Statement of Operations	1	2	3
	REVENUES	$	$	%
	Provincial			
1411	Province of Ontario		0	
1450	Land Ambulance		0	
1497	Other		0	
1498	Other		0	
1499	**Total Provincial Funding**	0	0	
	Federal			
1611	Government of Canada		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			
	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	
9950	**Annual Surplus / (Deficit)**	0	0	

FIR2015: Petrolia T

Schedule 77

Asmt Code: 3819

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

MAH Code: 54402

for the year ended December 31, 2015

0210 **Entity**

	Consolidated Statement of Financial Position	Other Category 1 $	Municipality's Share 2 $	% of Municipality's Share of Other Category 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	

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MAH Code: 54402

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% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2015

1210 **Entity**

		Other Category	Municipality's Share	% of Municipality's Share of Other Category
	Consolidated Statement of Operations			
	REVENUES	1	2	3
	Provincial	$	$	%
1411	Province of Ontario		0	
1498	Other		0	
1499	**Total Provincial Funding**	0	0	
	Federal			
1611	Government of Canada		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			
2693	Other		0	
2694	Other		0	
2695	Other		0	
2696	Other		0	
2697	Other		0	
2698	Other		0	
2699	**Total Other Expenses**	0	0	
9950	**Annual Surplus / (Deficit)**	0	0	

FIR2015: 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, 2015

Consolidated Statement of Financial Position

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

FIR2015: Petrolia T

Schedule 77

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

for the year ended December 31, 2015

Asmt Code: 3819
MAH Code: 54402

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

FIR2015: Petrolia T

Schedule 79

Asmt Code: 3819

COMMUNITY IMPROVEMENT PLANS

MAH Code: 54402

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)

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

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
	1. Municipal workforce profile			
	Employees of the Municipality			
0205	Administration	9.00		
0210	Fire	0.00	0.00	1.00
0211	Uniform			
0212	Civilian			1.00
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	10.00	1.00	16.00
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	9.00	70.00	
0250	Libraries			
0255	Planning			
0290	Other	8.00	7.00	8.00
0298	**Subtotal**	36.00	78.00	25.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	22%	41%	56%
	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**	36.00	78.00	25.00

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

	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	5	20,965,000
1020	Construction contracts awarded at $100,000 or greater	3	20,945,000

	4. Building permit information	Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	40	5,524,755
1220	Multi-Residential properties		
1230	All other property classes	8	12,640,000
1299	**Subtotal**	48	18,164,755

	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 **(2013 - 2015)**	19,433

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STATISTICAL INFORMATION

MAH Code: 54402

for the year ended December 31, 2015

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	1,007,355	*OPP Contract*
1602	Wastewater treatment plant operation	Wastewater treatment & disposal	0812	481,091	*Contract*
1603	Water treatment plant operation	Water treatment	0831	326,570	*Contract*
1604	Recycle material collection	Waste diversion	0860	119,181	*Contract*
1605	Solid waste collection	Solid waste collection	0840	115,210	*Contract*
1606	Water billing and collection	Water distribution/transmission	0832	65,856	*Contract*
1607	Crossing guards	Roadways - Traffic Operations & Roadside	0614	21,370	*Contract*
1608	Animal control	Protective inspection and control	0440	15,942	*Contract*
1609					
1610					

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

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						

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Asmt Code: 3819

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

(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%		

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
	9. Building Permit Information (Performance Measures)				
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 2015 based on permits issued.	18,164,755

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

		Median Number of Working Days 1 #
1306	**Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** Reference : provincial standard is 10 working days	1
1308	**Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** Reference : provincial standard is 15 working days	2
1310	**Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** Reference : provincial standard is 20 working days	2
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.	1

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
	Number Of Building Permit Applications			
1314	**Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**	13	20	33
1316	**Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**	2	8	10
1318	**Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**	0	4	4
1320	**Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**	0	1	1
1322	**Subtotal**	15	33	48

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.

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
	10. Planning and Development		
	Land Use Planning (using building permit information)		
1350	Number of residential units in new detached houses	21	21
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**	21	21

		Hectares 1 #
	Land Designated for Agricultural Purposes	
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.	668

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2015

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.	62

		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 Munic. Roads - 2015

		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	399

	Rating Of Bridges And Culverts	Number of structures 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.				Ontario Structural Inspection Manual 2016

12. Environmental Services

		1 #
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	33
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	577.696
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).	47
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	1,237.535
1850	Water Main Breaks : Number of water main breaks in a year.	1
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	56
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,712
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	
1870	Waste Diversion : Total tonnes diverted from all property classes.	377

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.	
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)	41,652,595

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ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 54402

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

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)	986,505
0220	Interest (SLC 74 3099 02)	105,463
0299	**Subtotal**	**1,091,968**
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	**1,091,968**

		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**	**1,091,968**

		1
		$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	14,949,941
	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)	2,774,092
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	431,398
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,034,082
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	9,984
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	8,035
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	4,554
2299	**Subtotal**	**4,262,145**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	**Net Revenues**	**10,687,796**
2620	**25% of Net Revenues**	**2,671,949**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT**	**1,579,981**

For Illustration Purposes Only

Annual Interest Rate		Term		
7.00%	@	5	years =	**6,478,234**

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NOTES

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for the year ended December 31, 2015

NOTES

0010	**Schedule 10 :**	
0020	**Schedule 12 :**	
0030	**Schedule 40 :**	
0040	**Schedule 51 :**	
0050	**Schedule 53 :**	
0060	**Schedule 54 :**	
0070	**Schedule 60 :**	
0080	**Schedule 70 :**	
0090	**Schedule 74 :**	
0110	**Schedule - Other :**	