

## Appendix G

### **G.Post-Payout - End-of-Period Statement Reporting Forms**

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Referenced from Section 6.2.2 in the Oil Sands Royalty Guidelines

Signed letter from the Auditing Firm indicating they are satisfied that the Operator has complied with the Oil Sands Royalty Regulation, 1997. Independent audited statements are required only if the Project has bitumen sales that average greater than 1,590 m<sup>3</sup>/day (10,000 bbls/day) during the Period.

If sales average less than 1,590 m<sup>3</sup>/day (10,000 bbls/ day), then end of period financial statements prepared by the Operator and signed by the Operator or the Operator's Representative.

***This sheet is for your information, do not submit.***



# Oil Sands - Post Payout Project - End of Period Statement

**Royalty Payable**  
PST-2

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

## Royalty Payable

Greater of  
1% Gross Revenue Royalty [PST - 3]

or  
25% Net Revenue Royalty \$7,056,475 [PST - 3]

Adjustments from Previous Period(s) \$0

Royalty Paid During the Period \$6,988,000

Royalty Payable (Refund) \$68,475

Section 29 (2)(a) of the Oil Sands Royalty Regulation, 1997 requires that the End of Period Statement be signed by the Operator of the Project or by the Operator's representative.



# Oil Sands - Post Payout Project - End of Period Statement

## Royalty Calculations

PST-3

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Royalty Based on Gross Revenue

Project Revenue from Bitumen, Blend SCO, and Other Oil Sands Products (all net of handling charges)	\$57,513,783	[PST - 7]
Less: Cost of Diluent Used	(\$15,404,200)	[PST - 4]
<hr/>		
Gross Revenue	\$42,109,583	
Royalty of 1% Gross Revenue	\$421,096	

### Royalty Based on Net Revenue

Project Revenue	\$57,513,783	[PST - 7]
Less: Total Costs	(\$29,299,884)	[PST - 4]
Add: Allowable portion of Other Net Procee	\$12,000	[PST - 5]
Net Revenue (Net Loss)	<hr/> \$28,225,899	
Royalty of 25% Net Revenue	\$7,056,475	

**Excess of Gross Revenue Royalty over Net Revenue Royalt**  [carried forward as an allowed cost of the next Period]



# Oil Sands Post Payout Project - End of Period Statement

## Allowed Costs Summary PST-4

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project  
Operator Name: [Enter Name of Operator]  
Operator ID: [Enter Operator ID]  
For the Period: YYYY MM DD to: YYYY MM DD

### Allowed Costs

Return Allowance on Previous Period's Net Loss	\$30,684	[PST - 6]
Net Loss Carried Forward from Previous Period	\$1,000,000	[from previous Period's PST-8]
Excess Gross Revenue Royalty Over Net Revenue Royalty Paid during Previous Period	\$0	[from previous Period's PST-8]
Operating	\$10,365,000	
Capital	\$2,500,000	
Diluent	\$15,404,200	
<b>Total</b>	<b>\$29,299,884</b>	



# Oil Sands - Post Payout Project - End of Period Statement

## Allowed Cost Details

PST - 4 Supp-a

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Operating Cost Details

Month	Staff	Supplies & Services	Repairs & Maintenance	Utilities	Fuel	Other	Total
January	\$375,000	\$190,833	\$149,750	\$70,087	\$74,096	\$8,325	\$868,091
February	\$386,123	\$189,547	\$148,954	\$69,871	\$73,858	\$8,268	\$876,621
March	\$369,045	\$187,526	\$147,985	\$66,457	\$73,103	\$8,459	\$852,575
April	\$375,078	\$188,987	\$168,512	\$68,957	\$75,184	\$8,359	\$885,077
May	\$372,896	\$192,351	\$159,255	\$71,578	\$74,358	\$8,459	\$878,897
June	\$377,891	\$187,458	\$155,877	\$70,259	\$75,895	\$8,247	\$875,627
July	\$381,897	\$194,127	\$150,459	\$69,875	\$63,523	\$8,115	\$867,996
August	\$375,149	\$190,752	\$145,023	\$68,569	\$62,335	\$8,357	\$850,185
September	\$377,584	\$189,741	\$146,257	\$70,589	\$64,172	\$8,168	\$856,511
October	\$376,582	\$192,341	\$147,541	\$70,015	\$64,650	\$8,195	\$859,324
November	\$374,394	\$186,594	\$144,052	\$69,783	\$64,466	\$8,349	\$847,638
December	\$367,361	\$199,743	\$133,335	\$71,930	\$65,390	\$8,699	\$846,458
<b>Sub-total</b>	<b>\$4,509,000</b>	<b>\$2,290,000</b>	<b>\$1,797,000</b>	<b>\$837,970</b>	<b>\$831,030</b>	<b>\$100,000</b>	<b>\$10,365,000</b>

### Capital Cost Details

Month	Drilling & Completion	Production Equipment	New Facilities	Facility Improvements	Seismic	Other	Total
January	\$100,000	\$149,875	\$0	\$41,738	\$22,229	\$11,200	\$325,042
February	\$100,000	\$151,789	\$0	\$41,615	\$22,157	\$12,500	\$328,061
March	\$100,000	\$150,265	\$0	\$39,660	\$21,931	\$13,887	\$325,743
April	\$0	\$0	\$0	\$41,092	\$22,555	\$13,358	\$77,005
May	\$0	\$0	\$87,450	\$42,593	\$22,307	\$10,258	\$162,608
June	\$0	\$0	\$88,100	\$41,837	\$23,664	\$11,239	\$164,840
July	\$0	\$0	\$86,900	\$41,617	\$19,057	\$11,781	\$159,355
August	\$0	\$0	\$87,550	\$40,869	\$18,701	\$12,593	\$159,713
September	\$0	\$0	\$0	\$42,026	\$19,943	\$13,954	\$75,923
October	\$0	\$0	\$0	\$41,698	\$19,395	\$12,891	\$73,984
November	\$100,000	\$154,753	\$0	\$41,565	\$19,340	\$12,658	\$328,316
December	\$100,000	\$143,318	\$0	\$42,794	\$19,617	\$13,681	\$319,410
<b>Sub-total</b>	<b>\$500,000</b>	<b>\$750,000</b>	<b>\$350,000</b>	<b>\$499,104</b>	<b>\$250,896</b>	<b>\$150,000</b>	<b>\$2,500,000</b>

Diluent	\$15,404,200
Net Loss Carried Forward from Previous Period	\$1,000,000
Return Allowance on Previous Period's Net Loss	\$30,684
Excess Gross Revenue Royalty over Net Revenue Royalty Paid during Previous Period	\$0

**Period Total \$29,299,884**



# Oil Sands - Post Payout Project - End of Period Statement

## Allowed Cost Detail PST - 4 Supp-b

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]  
 Operator ID: [Enter Operator ID]  
 For the Period: YYYY MM DD to: YYYY MM DD

**Operating Costs:**

Staff	\$4,509,000	
Fuel	\$1,669,000	
Supplies	\$2,290,000	
Contracted Services	\$1,797,000	
Research	\$100,000	
		Total: \$10,365,000

**Capital Costs:**

Sustaining

Equipment	\$750,000	
Facility Rehab.	\$750,000	
		Total: \$1,500,000

Developmental

Drilling	\$500,000	
New Facilities	\$350,000	
Other	\$150,000	
		Total: \$1,000,000

Diluent \$15,404,200

Return Allowance on Previous Period's Net Loss \$30,684

Net Loss Carried Forward From Previous Period \$1,000,000

Excess Gross Revenue Royalty  
Over Net Revenue Royalty Paid  
during Previous Period \$0

**Total Costs: \$29,299,884**

**OR Operating Costs:**

Mining	\$4,509,000	
Extraction	\$1,669,000	
Upgrading	\$2,290,000	
Contracted Services	\$1,797,000	
Research	\$100,000	
		Total: \$10,365,000

**Capital Costs:**

Sustaining

Equipment	\$750,000	
Facility Rehab.	\$750,000	
		Total: \$1,500,000

Developmental

Drilling	\$500,000	
New Facilities	\$350,000	
Other	\$150,000	
		Total: \$1,000,000

Diluent \$15,404,200

Return Allowance on PreviousPeriod's Net Loss \$30,684

Net Loss Carried Forward From Previous Period \$1,000,000

Excess Gross Revenue Royalty  
Over Net Revenue Royalty Paid  
during Previous Period \$0

**Total Costs: \$29,299,884**



# Oil Sands - Post Payout Project - End of Period Statement

## Other Net Proceeds

PST - 5

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project  
 Operator Name: [Enter Name of Operator]  
 Operator ID: [Enter Operator ID]  
 For the Period: YYYY MM DD to: YYYY MM DD

### Other Net Proceeds

Unused Portion Carried Forward from Previous Period	\$0	[from previous Period's PST-8]
Disposition of assets and non-oil sands' products	\$0	
Sale / Lease of Technology	\$4,000	
Insurance and Legal Settlements	\$0	
Custom Processing and Transportation Fees	\$8,000	
Processing of Project Owners' non-project substances	\$0	
<b>Total</b>	<b>\$12,000</b>	

### Allowable Portion of Other Net Proceeds

Lesser of:			
Other Net Proceeds	\$12,000		
or			
Total Allowed Costs	\$29,299,884	[PST - 4]	
Excess of Other Net Proceeds over Total Allowed Costs	\$0	[carried forward as an other net proceed for the next Period]	



# Oil Sands - Post Payout Project - End of Period Statement

## Return Allowance

PST - 6

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Return Allowance

<u>Net Losses</u>		<u>Return Allowance Rate</u>	<u>Return Allowance Earned</u>	
Net Loss for Second Previous Period (i.e., XXXX)	\$0	7.31%	\$0	
Net Loss for Previous Period (i.e., XXXX-1)	\$1,000,000	6.12%	\$30,684	(An allowed cost for the current Period).
Net Loss for Current Period (i.e., XXXX)	\$0	6.39%	\$0	(An allowed cost for the next Period).



# Oil Sands - Post Payout Project - End of Period Statement

Project Revenue

PST - 7

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

## Project Revenue

	Project Revenue (\$)	Less: Cost of Diluent (\$)	Gross Revenue (\$)
January	\$4,499,650	(\$1,203,800)	\$3,295,850
February	\$4,568,400	(\$1,224,600)	\$3,343,800
March	\$4,667,425	(\$1,249,750)	\$3,417,675
April	\$4,833,137	(\$1,292,800)	\$3,540,337
May	\$4,852,850	(\$1,299,000)	\$3,553,850
June	\$4,798,962	(\$1,286,200)	\$3,512,762
July	\$4,926,098	(\$1,318,600)	\$3,607,498
August	\$4,827,026	(\$1,294,450)	\$3,532,576
September	\$4,796,786	(\$1,285,700)	\$3,511,086
October	\$4,906,553	(\$1,314,500)	\$3,592,053
November	\$4,936,896	(\$1,322,300)	\$3,614,596
December	\$4,900,000	(\$1,312,500)	\$3,587,500
<b>Period Total</b>	<b>\$57,513,783</b>	<b>(\$15,404,200)</b>	<b>\$42,109,583</b>



# Oil Sands - Post Payout Project - End of Period Statement

## Revenue Detail (Blended Bitumen Sales)

PST - 7a

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Blended Bitumen

	Blend Sales Volume (m <sup>3</sup> )	Blend Sales Revenue (\$)	Less: Blend Handling Charges (\$)	Blend Unit Price (\$/m <sup>3</sup> )	Blend Sales Net Revenue (goes to Project Revenue) (\$)	Less: Cost of Diluent (\$)	Blend Sales Contribution to Gross Revenue (\$)
January	42,100.0	\$4,815,200	(\$336,800)	\$106.38	\$4,478,400	(\$1,203,800)	\$3,274,600
February	43,700.0	\$4,898,400	(\$349,600)	\$104.09	\$4,548,800	(\$1,224,600)	\$3,324,200
March	44,000.0	\$4,999,000	(\$352,000)	\$105.61	\$4,647,000	(\$1,249,750)	\$3,397,250
April	45,100.0	\$5,171,200	(\$360,800)	\$106.66	\$4,810,400	(\$1,292,800)	\$3,517,600
May	45,500.0	\$5				1,299,000	\$3,533,000
June	45,900.0	\$5				1,286,200	\$3,491,400
July	46,200.0	\$5				1,318,600	\$3,586,200
August	46,400.0	\$5,177,800	(\$371,200)	\$105.59	\$4,806,600	(\$1,294,450)	\$3,512,150
September	45,900.0	\$5,142,800	(\$367,200)	\$104.04	\$4,775,600	(\$1,285,700)	\$3,489,900
October	46,500.0	\$5,258,000	(\$372,000)	\$105.08	\$4,886,000	(\$1,314,500)	\$3,571,500
November	46,600.0	\$5,289,200	(\$372,800)	\$105.50	\$4,916,400	(\$1,322,300)	\$3,594,100
December	46,500.0	\$5,250,000	(\$372,000)	\$104.90	\$4,878,000	(\$1,312,500)	\$3,565,500
<b>Period Total</b>	<b>544,400.0</b>	<b>\$61,616,800</b>	<b>(\$4,355,200)</b>	<b>\$105.18</b>	<b>\$57,261,600</b>	<b>(\$15,404,200)</b>	<b>\$41,857,400</b>

*Revised - see update under  
Royalty Forms*



# Oil Sands - Post Payout Project - End of Period Statement

## Revenue Detail (Bitumen Sales)

PST - 7b

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Bitumen

	Bitumen Sales Volume (m <sup>3</sup> )	Bitumen Sales Revenue (\$)	Less: Bitumen Handling Charges (\$)	Bitumen Unit Price (\$/m <sup>3</sup> )	** Bitumen Sales Net Revenue (\$)
January	0.0	\$0	\$0	\$0.00	\$0
February	0.0	\$0	\$0	\$0.00	\$0
March	0.0	<i>Revised - see update under Royalty Forms</i>			\$0
April	0.0				\$0
May	0.0				\$0
June	0.0				\$0
July	0.0	\$0	\$0	\$0.00	\$0
August	0.0	\$0	\$0	\$0.00	\$0
September	0.0	\$0	\$0	\$0.00	\$0
October	0.0	\$0	\$0	\$0.00	\$0
November	0.0	\$0	\$0	\$0.00	\$0
December	0.0	\$0	\$0	\$0.00	\$0
<b>Period Total</b>	<b>0.0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0</b>

\*\* Bitumen Sales Net Revenue contributes to both Project Revenue and Gross Revenue totals.



# Oil Sands - Post Payout Project - End of Period Statement

## Revenue Detail (SCO Sales) PST - 7c

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Synthetic Crude Oil

	SCO Sales Volume (m <sup>3</sup> )	SCO Sales Revenue (\$)	Less: SCO Handling Charges (\$)	SCO Unit Price (\$/m <sup>3</sup> )	** SCO Sales Net Revenue (\$)
January	0.0	\$0	\$0	\$0.00	\$0
February	0.0	\$0	\$0	\$0.00	\$0
March	0.0	\$0	\$0	\$0.00	\$0
April	0.0	\$0	\$0	\$0.00	\$0
May	0.0	\$0	\$0	\$0.00	\$0
June	0.0	\$0	\$0	\$0.00	\$0
July	0.0	\$0	\$0	\$0.00	\$0
August	0.0	\$0	\$0	\$0.00	\$0
September	0.0	\$0	\$0	\$0.00	\$0
October	0.0	\$0	\$0	\$0.00	\$0
November	0.0	\$0	\$0	\$0.00	\$0
December	0.0	\$0	\$0	\$0.00	\$0
<b>Period Total</b>	<b>0.0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0</b>

\*\* SCO Sales Net Revenue contributes to both Project Revenue and Gross Revenue totals.



# Oil Sands Post Payout Project - End of Period Statement

## Revenue Detail (Other Oil Sand Product Sales) PST - 7d

OSR Project Number: OSR ### Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD to: YYYY MM DD

### Other Oil Sand Products (Specify Product)

	Other Sales Quantity (m <sup>3</sup> or tonne)	Sales Revenue (\$)	Less: Handling Charges (\$)	Unit Price (\$/m <sup>3</sup> or tonne)	** Sales Net Revenue (\$)
January	3,125.0	\$31,250	(\$10,000)	\$6.80	\$21,250
February	2,960.0	\$29,600	(\$10,000)	\$6.62	\$19,600
March	3,042.5	\$30,425	(\$10,000)	\$6.71	\$20,425
April	3,273.7	\$32,737	(\$10,000)	\$6.95	\$22,737
May	3,085.0	\$30,850	(\$10,000)	\$6.76	\$20,850
June	3,136.2	\$31,362	(\$10,000)	\$6.81	\$21,362
July	3,129.8	\$31,298	(\$10,000)	\$6.80	\$21,298
August	3,042.6	\$30,426	(\$10,000)	\$6.71	\$20,426
September	3,118.6	\$31,186	(\$10,000)	\$6.79	\$21,186
October	3,055.3	\$30,553	(\$10,000)	\$6.73	\$20,553
November	3,049.6	\$30,496	(\$10,000)	\$6.72	\$20,496
December	3,200.0	\$32,000	(\$10,000)	\$6.88	\$22,000
<b>Period Total</b>	<b>37,218.3</b>	<b>\$372,183</b>	<b>(\$120,000)</b>	<b>\$6.78</b>	<b>\$252,183</b>

\*\* Other Oil Sands Product Sales Net Revenue contributes to both Project Revenue and Gross Revenue totals.



# Oil Sands - Post Payout Project - End of Period Statement

## Carry Forward Amounts

PST - 8

OSR Project Number: OSR ###

Project Name: Enter Name assigned to Project

Operator Name: [Enter Name of Operator]

Operator ID: [Enter Operator ID]

For the Period: YYYY MM DD

to: YYYY MM DD

### Carry Forward Amounts to Next Period

Net Loss During Period \$0 [PST - 6] (to be carried forward to next period's Allowed Costs)

Return Allowance for Current Period's Net Loss \$0 [PST - 6] (to be carried forward to next period's Allowed Costs)

Excess of Gross Revenue Royalty over Net Revenue Royalty \$0 [PST - 3] (to be carried forward to next period's Allowed Costs)

Excess of Other Net Proceeds over Total Allowed Costs \$0 [PST - 5] (to be carried forward to next period's Other Net Proceeds)