

# Updates/Changes to Financial Information Returns as of June 2007

## **General**

All line items should now have definitions in the Manual (excluding those that are simply cells for summation/totals).

## **Schedule A**

### **(Formatting Fix)**

**Line 0207 – Allowance under Taxes/ Grants in Lieu** – Cell will now be automatically deducted from total (Line 0216) instead of added.

**Line 0230 - Line for Investment in Physical Assets** - Added line. Net Municipal position should now balance. (i.e. Line 0226 should now balance with Line 0231.)

## **Schedule B**

**Line 0307 and 0312 - Added “Other” Category under Taxes & GILT.** – Category can be used for those revenues that do not fit under pre-existing classifications, including from First Nations.

**Line 0317 “Licenses and Permits”** – Includes Development Permits

**Line 0332r** – Removed Bylaw Enforcement as a revenue item (redundant as there is a line item for “Fines” 0318 under Administration function). Bylaw enforcement still exists in Expenditures (Sched. C)

## **Schedule C**

**Capital Assets.** No longer broken into particular line item. Now Capital expenditures are broken down by general Function (e.g. one amount for Transportation, instead of particular amounts for “Common Equipment Pool”, “Road, Streets”, etc.) *If using estimates, please provide a brief rationale with your return.*

**Salaries/Benefits** Still broken into function area. If the municipality does not have this information readily available, it is encouraged that they pro-rate benefits allocations based on total salaries by area for the purpose of this Return. *If using estimates, please provide a brief rationale with your return.*

**Line 0387 General Building Maintenance** A line for General Building Maintenance has been added under the “Administration” function to capture day-to-day maintenance that does not fall under another function.

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### **Schedule G**

**Lines 0603 & 0604 – “First Nations” and “Other” (respectively)** Line items for these areas added under GILT/Tax section.

### **Schedule I (Tombstone)**

**(Formatting Fix)**

**Line 0803 & 0804** Are now numbers, not dollar amounts.

**Line 0810** is a now a percentage.

**Line 811 – 820** are now dollar amounts.

Added line to manual stating that utility rates should be regular residential annual rates.