

## 2009 FIR Proposed Changes

FIR - Old Schedules	2009 FIR - New Schedules	2009 FIR Changes	Comments on 2009 FIR Schedules
Schedule 02	Schedule 02	Schedule name changes are highlighted in <b>blue</b>	
Schedule 10: Revenue Fund Receipts	Schedule 10: Consolidated Statement of Operations: Revenue	Schedule has been amended to reflect the new accounting rules and to reflect the new financial statements	
Schedule 12: Current Revenue for Specific Functions	Schedule 12: Grants & User Fees and Service Charges	Additional column 5 & 6 to reflect grants for tangible capital assets from the Province and Federal governments. Also, under the functional categories for transportation services and environmental services additional lines have been added to capture new data. Additional lines added to capture more specific information on court security, roads, environmental services and social housing.	
Schedule 40: Revenue Fund Expenditures	Schedule 40: Consolidated Statement of Operations: Expenses	New schedule name to reflect the financial statements. New column for amortization expense has been added. Principle payments for long term debt, Transfers to own funds and amounts for unfunded liabilities columns (8,9,14,15) have been deleted. Additional lines added to capture more specific information on court security costs, roads, environmental services and social housing.	
Schedule 42: Additional Revenue Fund Information	schedule 42 - deleted	<b>Moved to schedule 80, some lines have been deleted</b>	
Schedule 50: Capital Fund Operations	Schedule 50 - deleted		
Schedule 52: Sources of Capital Fund Financing and Expenditures	Schedule 52 - deleted		
	Schedule 51A : Statement of Tangible Capital Assets	New schedule to reflect Tangible Capital Assets	
	Schedule 51B: Consolidated Statement of Change in Net Financial Assets (Net Debt) and Tangible Capital Asset Acquisition Financing/Donations	New schedule to reflect the financing of Tangible Capital Assets, this new schedule basically replaces schedule 50	
	Schedule CF: Consolidated Statement of Cash Flows - Direct & Indirect method	New Schedule to reflect the new financial statements. <b>(Municipalities will be asked to complete either the direct or indirect method )</b>	
Schedule 60: Continuity of Reserves and Reserve Funds	Schedule 60: Continuity of Reserves and Reserve Funds	Minor changes to schedule.	
Schedule 70: Consolidated Financial Position	Schedule 70: Consolidated Statement of Financial Position	Schedule has been amended to reflect new accounting rules and to follow financial statement presentation.	

## 2009 FIR Proposed Changes

FIR - Old Schedules	2009 FIR - New Schedules	2009 FIR Changes	Comments on 2009 FIR Schedules
Schedule 74: Long Term Liabilities and Commitments	Schedule 74: Long Term Liabilities and Commitments	Minor changes highlighted in blue.	
	Schedule WS: Water & Waste Water Service	New Schedule to capture statement of Operations for Water Services. New schedule to capture data on Water Tangible Capital Assets by asset class.	
	Schedule GBE: Government Business Enterprises	New Schedule to capture information on Government Business Enterprises as currently reported in the notes to the financial statements	
	Schedule DSSAB: District Social Services Administration Board	New Schedule to capture information on Social Programs and Public Health programs from DSSABs. (Proxy Schedule for other entities no longer to be consolidated in 2009)	
	Schedule CMSM: Consolidated Municipal Service Manager	New Schedule to capture information on Social Programs and Public Health programs from CMSMs	
Schedule 80: Statistical Information	Schedule 80: Statistical Information	No major changes, merged some data from schedule 42, have added new data requirements	
	Schedule ARL: Annual Debt Repayment Limit	Current ARL form shown, any comments regarding the proposed new ARL schedule are welcomed	

Tax Schedules:			
Schedule 20: Taxation Information	No changes to tax schedules		
Schedule 22: Municipal and School Board Taxation	Schedules may change depending on tax policy.		
Schedule 24: Payments-In-Lieu of Taxation			
Schedule 26: Taxation and Payments-In-Lieu Summary			
Schedule 28: Upper-Tier Entitlements			
Schedule 72: Continuity of Taxes Receivable			