FIR 2022 Content Changes

Sch.	SLC	Heading	Description
- John.			·
	IMPOR	•	setup the SMARTFIR Template in shared mode. se ensure SmartView is installed and macros enabled.
		"Fail to confi	please reset your password when prompted with the message gure to Planning".
		d) After initializa	tion and before you begin, contact MFPB should there be no preloaded data.
		Property Clas	g text data, please avoid using single(') or double(") quotes. For example, s 'C' or "C" should be entered as Property Class C.
		This copy can	R_CONTROL Tab please remember to "Backup" your working copy to the server. be "Restored" should you need to recover your work.
		•	our file as an Fl22xxxxMunicipality.xlsm, not as Fl22xxxxMunicipality.xlxs before ncipal Finance Policy Branch for assistance.
10	10 1815 01	Other revenue	The amount for "Deferred revenue earned (Community Benefit)" on line 1815 is referenced to (SLC 60 1036 01).
10	10 6065 01	Continuity of GBE Equit	y Report the amount for "Dividends paid" on line 6065.
10	10 6090 01		"Government Business Enterprises Equity, end of year" on SLC 60 6090 01 is calculated as ((SLC 60 6010 01 + SLC 60 6020 01 + 60 6060 01)) - SLC 60 6065 01).
22A	22 xxxx 01	Taxable GPL Info - RTC RTQ	New RTC/RTQ codes for Taxable Schedules 22A, 22B, 22C includes (C8, S8, D8, X8,
22B	22 xxxx 01	LT/ST SRA Info - RTC RTQ	Y8, Z8, I8, J8, C0, X0, I0, J0). All the RTC RTQ codes listed here is associated with the
22C	22 xxxx 01	UT SRA Info - RTC RTQ	(O, L, M, H) taxband. No new PIL property subclasses added to Schedule 24 at the moment.
			RTQ = 8 is for Small Business subclass :
			C8 - Commercial, Small Business with banding on lines 0975 to 0978.
			S8 - Shopping Centre, Small Business with banding on lines 0985 to 0988.
			D8 - Office Building, Small Business with banding on lines 0980 to 0983. X8 - Commercial New Construction, Small Business with banding on lines 2565 to 2568
			Y8 - Office Building New Construction, Small Business with banding on lines 2650 to 2653.
			Z8 - Shopping Centre New Construction, Small Business with banding on lines 2845 to 2848.
			l8 - Industrial Small Business with banding on lines 0965 to 0968.
			J8 - Industrial New Construction, Small Business with banding on lines 2165 to 2168.
			RTQ = 0 is for Small Scale on-Farm Business Discounted subclass :
			C0 - Commercial, Small Scale on-Farm Business Discounted with banding on lines 0970 to 0973.
			X0 - Commercial New Construction, Small Scale on-Farm Business Discounted with banding on lines 2560 to 2563.
			I0 - Industrial, Small Scale on-Farm Business Discounted with banding on lines 0960 to 0963.
			J0 - Industrial New Construction, Small Scale on-Farm Business Discounted with banding on lines 2160 to 2163.
40	40 xxxx 16 51 xxxx 08		All services(except for General Government) on Amortization(SLC 40 xxxx 16) is referenced to Annual Amortization on (SLC 51A xxxx 08).
53	53 1422 01		Report the amount for "Prior period adjustment" on SLC 53 1422 01.
	53 1423 01		Net Financial Assets (Net Debt), beginning of year is Restated on SLC 53 1423 01 as (SLC 53 1420 01 + SLC 53 1422 01).
	53 0417 01		"Community Benefit Charges (SLC 60 1036 01)" on SLC 53 0417 01 is referenced to SLC 60 1036 01.
60	60 0312 xx		"Contributions from Operations" is reported on line 0312.
	60 0615 01	Development Charges Act	"Net Development Charges Collected" is reported on SLC 60 0615 01.
	60 0616 01	Development Charges Act	"Net Development Charges Receivable " is reported on SLC 60 0616 01.
	60 0699 01	Development Charges Act	Subtotal Development Charges Act is calculated as (SLC 60 0615 01 + SLC 60 0616 01).
	60 0834 01		"Community Benefit Charges"is reported on SLC 60 0834 01.
	60 0842 01		"Interest earned on Development Charges Receivable" is referenced to SLC 61 0299 18.

#Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23)" is referenced to 61 0299 23. ### Community Benefit Charges earned" is reported on SLC 60 1036 01. ### Community Benefit Charges earned" is reported on SLC 60 1036 01. ### Community Benefit Charges earned" is reported on SLC 60 1036 01. ### Community Benefit Charges on SLC 60 5635 01 is referenced to SLC 61 0299 14. ### Community Benefit Charges installments Receivable (Uncollected)" on SLC 60 5636 01 is referenced for 10299 13. ### Community Benefit Charges" is reported on SLC 60 5655 01. ### Community Benefit Charges" is reported on SLC 60 5655 01. ### The following are new lines added to all coumns of Schedule 61: ### ### ### ### ### ### ### ### ### #	Sch.	SLC	Hoading	Description
60 1036 01 60 1036 01 60 5635 01 60 5635 01 60 5636 01	JCII.	320	Heading	•
60 5635 01 Obligatory Deferred Revenue 60 5636 01 Obligatory Deferred Revenue 60 5656 01 Obligatory Deferred Revenue 60 5656 01 Obligatory Deferred Revenue 7 Development Charges installments Receivable (Uncollected)* on SLC 60 5636 01 is referenced 61 0295 13. 61 61 0206 xx The following are new lines added to all courns of Schedule 61: 61 61 0207 xx "Electrical Power Services* is reported on line 0206. 61 0216 xx "Provinces Offences Act Services* is reported on line 0207. 61 0216 xx "Provinces Offences Act Services* is reported on line 0216. 61 0226 xx "Toronto-York Subway Extension* is reported on line 0216. 61 0226 xx "Toronto-York Subway Extension* is reported on line 0216. 61 0226 xx "Waste Diversion Services* is reported on line 0248. 61 0229 xx "Waste Diversion Services* is reported on line 0248. 61 0209 xx "New Development Charges Installments Receivable* is reported on column 17. 61 xxxx 19 "New Development Charges Installments Receivable* is reported on column 18. 61 xxxx 20 "New Development Charges Interest Receivable* is reported on column 18. 61 xxxx 21 Development Charges 61 xxxx 19 "New Development Charges Receivable* is reported on column 18. 61 xxxx 21 Development Charges 61 xxxx 19 "New Development Charges Receivable* is reported on column 19. 61 xxxx 21 Development Charges 62 xxx 15 Development Charges 63 xxxx 15 Development Charges 64 xxxx 17 Development Charges 65 xxxx 15 Development Charges 66 xxxx 17 Development Charges 67 xxxx 17 Development Charges 68 xxxx 19 Development Charges 69 xxxx 15 Development Charges 60 xxxx 15 Development Charges Installments Receivables and Cash Collected* is reported on column 19. 61 xxxx 15 Development Charges Installments Receivable and Cash Collected* is reported on column 19. 61 xxxx 15 Development Charges Installments Receivable and Cash Collected* is reported on column 19. 61 xxxx 15 Development Charges Installments Receivable and Cash Collected* is reported on column 19. 61 xxxx 15 Development Charges Installments Rece		60 1027 01		
Revenue 60 5636 01 Obligatory Deferred Revenue 61 0299 13. 60 5655 01 Obligatory Deferred Revenue The following are new lines added to all coumns of Schedule 61: "Emergency Preparedness" is reported on line 0206. 61 0208 xx "Electrical Power Services" is reported on line 0207. 61 0216 xx "Provinces Offences Act Services" is reported on line 0207. 61 0216 xx "Provinces Offences Act Services" is reported on line 0226. 61 0228 xx "Prubile Health Services" is reported on line 0226. 61 0289 xx "Prubile Health Services" is reported on line 0226. 61 0289 xx "Prubile Health Services" is reported on line 0229. The following are new columns added to all counts of Schedule 61: 61 xxxx 17 Development Charges Receivables of the services is reported on line 0229. The following are new columns added to all lines of Schedule 61: 61 xxxx 19 "New Development Charges Installments Receivable" is reported on column 17. 61 xxxx 19 "Less. Prior year Development Charges Installment Receivables and Interest collected during the year" is reported on column 19. 61 xxxx 21 Development Charges (San Collected Cash Cash Cash Collected Cash Cash Cash Cash Cash Collected Cash Cash Cash Cash Cash Cash Cash Cash		60 1036 01		"Community Benefit Charges earned" is reported on SLC 60 1036 01.
Revenue 6 1 0299 13. 60 5655 01 Obligatory Deferred Revenue The following are new lines added to all coumns of Schedule 61: "Emergency Preparedness" is reported on line 0206. 61 0206 xx "Electrical Power Services" is reported on line 0207. 61 0216 xx "Provinces Offences Act Services" is reported on line 0207. 61 0226 xx "Toronto-York Subway Extension" is reported on line 0216. 61 0228 xx "Toronto-York Subway Extension" is reported on line 0226. 61 0289 xx "Public Health Services" is reported on line 0246. 61 0289 xx "Waste Diversion Services" is reported on line 0246. 61 0289 xx "Waste Diversion Services" is reported on line 0246. 61 0289 xx "Waste Diversion Services" is reported on line 0246. 61 xxxx 18 "New Development Charges Installments Receivable" is reported on column 17. 61 xxxx 18 "New Development Charges Installments Receivable" is reported on column 17. 61 xxxx 19 "Loss: Prior year Development Charges Installment Receivables and Interest collected during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19 - SLC 61 xxx 19 - SLC 61 xxxx 19 -		60 5635 01		"Development Charges" on SLC 60 5635 01 is referenced to SLC 61 0299 14.
The following are new lines added to all coumns of Schedule 61: 61 61 0206 xx "Emergency Preparedness" is reported on line 0206. 61 0207 xx "Electrical Power Services" is reported on line 0207. 61 0216 xx "Provinces Offences Act Services" is reported on line 0207. 61 0226 xx "Toronto-York Subway Extension" is reported on line 0226. 61 0226 xx "Public Health Services" is reported on line 0226. 61 0289 xx "Waste Diversion Services" is reported on line 0228. 61 0289 xx "Waste Diversion Services" is reported on line 0228. 61 0289 xx "Waste Diversion Services" is reported on line 0228. 61 xxxx 17 Development Charges Receivables "New Development Charges Installments Receivable" is reported on column 17. 61 xxxx 18 "New Development Charges Installments Receivable" is reported on column 18. 61 xxxx 19 "Less: Prior year Development Charges Installment Receivables and Interest collected during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected Collected Collected State of the xxx 22 SLC 61 xxxx 22 "Total Development Charges Installments Receivables and Cash Collected" is calculated as 81b sum of (GLC 61 xxxx 20 + SLC 61 xxxx 16). 61 xxxx 13 "Development Charges Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as 81c 61 xxxx 15. 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on Column 13. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as 81c 61 xxxx 12. SLC 61 xxxx 13. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable on SLC 70 0852 01 is referenced to SLC 61 xxxx 12. SLC 61 xxxx 13. 70 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 60 txxx 12. SLC 61		60 5636 01		"Development Charge Installments Receivable (Uncollected)" on SLC 60 5636 01 is referenced to SLC 61 0299 13.
"Emergency Preparedness" is reported on line 0206. 61 0207 xx "Electrical Power Services" is reported on line 0216. 61 0216 xx "Provinces Offences Act Services" is reported on line 0216. 61 0226 xx "Toronto-York Subway Extension" is reported on line 0226. 61 0226 xx "Public Health Services" is reported on line 0226. 61 0229 xx "Waste Diversion Services" is reported on line 0228. 61 0229 xx "Waste Diversion Services" is reported on line 0229. The following are new columns added to all lines of Schedule 61: 61 xxxx 17 Development Charges "New Development Charge Installments Receivable" is reported on column 17. 61 xxxx 18 "New Development Charges Interest Receivable" is reported on column 18. 61 xxxx 19 "Less: Prior year Development Charges Installment Receivables and Interest collected during the year" is reported on column 18. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19. 61 xxxx 21 Development Charges "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on column 21. 61 xxxx 22 "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on column 21. 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund is reported on column 23. 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charge Installments Receivable and Interest Collectible" is reported on Column 13. 61 xxxx 15 "Development Charge Installments Receivable and Interest Collectible" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balancs Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 70 vol 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0851 01. 70 0851 01 Non-Financial Assets "Development Charge Installments Receivable" on SLC 70 0851 01. 70 6262 01 Report the amount for "Other" on SLC 70 0		60 5655 01		"Community Benefit Charges" is reported on SLC 60 5655 01.
61 0207 xx "Electrical Power Services" is reported on line 0207. 61 0216 xx "Provinces Offences Act Services" is reported on line 0216. 61 0226 xx "Toronto-York Subwey Extension" is reported on line 0226. 61 0226 xx "Public Health Services" is reported on line 0226. 61 0228 xx "Public Health Services" is reported on line 0228. 61 0229 xx "Waste Diversion Services" is reported on line 0228. 61 xxxx 17 Development Charges Receivables "New Development Charge installments Receivable is reported on column 17. 61 xxxx 18 "New Development Charges interest Receivable" is reported on column 18. 61 xxxx 19 "Less: Prior year Development Charges installment Receivables and interest collected during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 19. 61 xxxx 21 Development Charges Cash Collected sche sum of (SLC 61 xxxx 19. 61 xxxx 22 "Total Development of Marges Receivables and Associated Interested" is reported column 21. 61 xxxx 22 "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 40.) 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on column 21. 61 xxxx 13 "Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 30.) 61 xxxx 14 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charge Installments Receivable and Cashtal Commitments for Capital Projects Approved and Obscember 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15). 70 0852 01 Other Financial Assets "Development Charge Installments Receivable" in Report the amount for "Other" on SLC 70 6851 01. 70 6261 01 Non-Financial Assets Report the amount for "Intangible Assets" on SLC 70 6261 01.				The following are new lines added to all coumns of Schedule 61:
61 0216 xx "Provinces Offences Act Services" is reported on line 0216. 61 0226 xx "Toronto-York Subway Extension" is reported on line 0226. 61 0246 xx "Public Health Services" is reported on line 0226. 61 0289 xx "Wasto Diversion Services" is reported on line 0289. The following are new columns added to all lines of Schedule 61: 61 xxxx 17 Development Charges Receivables "New Development Charges Installments Receivable" is reported on column 17. Reservables "New Development Charges Interest Receivable" is reported on column 18. "Less: Prior year Development Charges Installment Receivables and Interest collected during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected column 21. 61 xxxx 22 "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on column 21. 61 xxxx 13 "Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). "Monies Borrowed from DC Reserve Fund is reported on column 23. "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). "Commitments for Capital Project Approve dar of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15). 70 70 0852 01 Other Financial Assets Report the amount for "Other" on SLC 70 6851 01. Report the amount for "Other" on SLC 70 6851 01.	61	61 0206 xx		"Emergency Preparedness" is reported on line 0206.
61 0226 xx "Toronto-York Subwey Extension" is reported on line 0226. 61 0246 xx "Public Health Services" is reported on line 0246. 61 0289 xx "Waste Diversion Services" is reported on line 0248. 61 0289 xx "Waste Diversion Services" is reported on line 0248. 61 xxxx 17 Development Charges Receivables "New Development Charge installments Receivable" is reported on column 17. 61 xxxx 18 "New Development Charges Installment Receivables and Interest collected during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 22 "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported column 21. 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund" is reported on column 23. 61 xxxx 13 "Development Charges Installments Receivable and Cash Collected" is calculated as the sum of (SLC 61 xxxx 29 + SLC 61 xxxx 06). 61 xxxx 14 "Development Charges Installments Receivable and Cash Collected" is calculated as (SLC 61 xxxx 19 - SLC 61 xxx 19 -		61 0207 xx		"Electrical Power Services" is reported on line 0207.
61 0246 xx "Public Health Services" is reported on line 0246. 61 0289 xx "Waste Diversion Services" is reported on line 0289. The following are new columns added to all lines of Schedule 61: 61 xxxx 17 Development Charges Receivables "New Development Charges Interest Receivable" is reported on column 17. 61 xxxx 18 "New Development Charges Interest Receivable" is reported on column 18. 61 xxxx 19 "Less: Prior year Development Charges Interest Receivable" is reported on column 18. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported column 21. "Total Development Charges Inflows: Receivables and Cash Collected is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 80). "Monies Borrowed from DC Reserve Fund' is reported on column 23. "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 80). "Monies Borrowed from DC Reserve Fund' is reported on column 23. "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). "On miniments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 70 70 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 69 6536 01. Report the amount for "Other" on SLC 70 0862 01. Report the amount for "Intengible Assets" on SLC 70 6411 01.		61 0216 xx		"Provinces Offences Act Services" is reported on line 0216.
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The following are new columns added to all lines of Schedule 61: 61 xxxx 17 Development Charges Receivables 61 xxxx 18 "New Development Charges Interest Receivable" is reported on column 17. 61 xxxx 19 "Less: Prior year Development Charges Installment Receivables and Interest collected during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported column 21. 61 xxxx 22 "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund in Interest Collectible" is reported on column 13. 61 xxxx 13 "Development Charges Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 15 - SLC 61 xxxx 13 - SLC 61 xxxx 13). 70 To 0852 01 Other Financial Assets "Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15 - SLC 61 xxxx		61 0246 xx		"Public Health Services" is reported on line 0246.
61 xxxx 17 Development Charges Receivables "New Development Charges Interest Receivable" is reported on column 17. "New Development Charges Interest Receivable" is reported on column 18. 61 xxxx 19 "Less: Prior year Development Charges Interest Receivable" is reported on column 18. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected Column 21. 61 xxxx 22 "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on the column 21. 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund and Associated Interested" is reported as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). 61 xxxx 13 "Development Charges Installments Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 13). 61 xxxx 14 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charge Installments Receivable and Interest Collectible" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 70 To 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 60 5636 01. 70 0891 01 Report the amount for "Intengible Assets" on SLC 70 6261 01. 70 6261 01 Non-Financial Assets Report the amount for "Intengible Assets" on SLC 70 6261 01.		61 0289 xx		"Waste Diversion Services" is reported on line 0289.
61 xxxx 17 Development Charges Receivables "New Development Charges Interest Receivable" is reported on column 17. "New Development Charges Interest Receivable" is reported on column 18. 61 xxxx 19 "Less: Prior year Development Charges Interest Receivable" is reported on column 18. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected Column 21. 61 xxxx 22 "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on the column 21. 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund and Associated Interested" is reported as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). 61 xxxx 13 "Development Charges Installments Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 13). 61 xxxx 14 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charge Installments Receivable and Interest Collectible" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 70 To 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 60 5636 01. 70 0891 01 Report the amount for "Intengible Assets" on SLC 70 6261 01. 70 6261 01 Non-Financial Assets Report the amount for "Intengible Assets" on SLC 70 6261 01.				The following are new columns added to all lines of Schedule 61:
## Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15 ## Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 16 ## Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15 ## Capital Projects Approved as of December 31" is referenced to SLC 61 xxxx 16 ## Capital Projects Approved as of December 31" is referenced to SLC 61 xxxx 16 ## Capital Projects Approved as of December 31" is referenced to SLC 61 xxxx 16 ## Capital Projects Approved as Of SLC 70 8852 01 is referenced to SLC 60 5636 01. ## Capital Projects Approved as SLC 70 8262 01. ## Capital Projects Approved as SLC 70 8262 01. ## Capital Projects Approved as SLC 70 8262 01. ## Capital Projects Approved as SLC 70 8262 01. ## Capital Projects Approved as SLC 70 8262 01. ## Capital Projects Approved as SLC 70 8262 01. ## Report the amount for "Other" on SLC 70 6262 01. ## Report the amount for "Other" on SLC 70 6262 01. ## Applysis of Accumulated Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.		61 xxxx 17		"New Development Charge Installments Receivable" is reported on column 17.
during the year" is reported on column 19. 61 xxxx 20 "New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected Cash Collected "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 13) "Development Charges Inflows: Receivable and Interest Collectible" is reported on column 23. 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15). 70 70 70 70 70 6261 Non-Financial Assets Report the amount for "Other" on SLC 70 0891 01. Report the amount for "Other" on SLC 70 6262 01. 70 6411 Analysis of Accumulated Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.		61 xxxx 18	Receivables	"New Development Charges Interest Receivable" is reported on column 18.
"New Development Charges Receivable" is calculated as (SLC 61 xxxx 17 + SLC 61 xxxx 18 - SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported column 21. 61 xxxx 22 "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 20, SLC 61 xxxx 20, SLC 61 xxxx 20, SLC 61 xxxx 21, SLC 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15). 70 70 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 60 6566 01. 70 0891 01 Report the amount for "Other" on SLC 70 0891 01. 70 6262 01 Report the amount for "Other" on SLC 70 6261 01. 70 6411 01 Analysis of Accumulated Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.		61 xxxx 19		"Less: Prior year Development Charges Installment Receivables and Interest collected
- SLC 61 xxxx 19). 61 xxxx 21 Development Charges Cash Collected "Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported column 21. 61 xxxx 22 "Total Development Charges Inflows: Receivables and Cash Collected" is calculated as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund" is reported on column 23. 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15). 70 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 60 5636 01. 70 0891 01 Report the amount for "Other" on SLC 70 0891 01. 70 6262 01 Report the amount for "Intangible Assets" on SLC 70 6261 01. 70 6411 01 Analysis of Accumulated Report the amount for "Intangible Assets" on SLC 70 6411 01.		04 00		
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as the sum of (SLC 61 xxxx 20 + SLC 61 xxxx 06). 61 xxxx 23 Outflows/Expenditures "Monies Borrowed from DC Reserve Fund" is reported on column 23. 61 xxxx 13 "Development Charge Installments Receivable and Interest Collectible" is reported on column 13. 61 xxxx 14 "Development Charges Net of Development Charge Installments Receivable" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13). 61 xxxx 15 "Commitments for Capital Projects Approved as of December 31" is reported on SLC 61 xxxx 15. 61 xxxx 16 "Balance Net of Development Charge Installments Receivable and Capital Commitments" is calculated as (SLC 61 xxxx 12 - SLC 61 xxxx 13 - SLC 61 xxxx 15). 70 0852 01 Other Financial Assets "Development Charge Installments Receivable" on SLC 70 0852 01 is referenced to SLC 60 5636 01. 70 0891 01 Report the amount for "Other" on SLC 70 0891 01. 70 6262 01 Report the amount for "Intangible Assets" on SLC 70 6261 01. 70 6411 01 Analysis of Accumulated Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.		61 xxxx 21	•	"Repayment of Monies Borrowed from DC Reserve Fund and Associated Interested" is reported on column 21.
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70 6261 01 Non-Financial Assets Report the amount for "Intangible Assets" on SLC 70 6261 01. 70 6262 01 Report the amount for "Other" on SLC 70 6262 01. 70 6411 01 Analysis of Accumulated Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.	70	70 0852 01	Other Financial Assets	
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70 6411 01 Analysis of Accumulated Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.		70 6261 01	Non-Financial Assets	Report the amount for "Intangible Assets" on SLC 70 6261 01.
· · · · · · · · · · · · · · · · · · ·		70 6262 01		Report the amount for "Other" on SLC 70 6262 01.
		70 6411 01		Report the amount for "Investment in Intangible Assets" on SLC 70 6411 01.
70 6412 01 Report the amount for "Other" on SLC 70 6412 01.		70 6412 01		Report the amount for "Other" on SLC 70 6412 01.

Province of Ontario - Ministry of Municipal Affairs and Housing FIR 2022 Content Changes

FIR 2022 Content Changes						
Sch.	SLC	Heading	Description			
72B		Continuity of Taxes Receivable	The following Municipal and Assessment Act items will be pre-populated on Schedule 72B during April 2023. Users that have started will have to first do a "Backup" and later be notified to "Restore" their working version of the FIR 2022 template.			
	72 1000 xx		Taxes collected on behalf of "other" bodies (Mun. Act 353) on line 1000.			
	72 1010 xx		Write-off of taxes (Mun. Act 354) on line 1010.			
	72 1020 xx		Cancellation, reduction, refund of taxes, overcharges (Mun. Act 357/358) on line 1020.			
	72 1030 xx		Cancellation, reduction or refund of taxes (Mun. Act 365) on line 1030.			
	72 1040 xx		ARB decisions, Advisory Notice of Adjustment due to an ARB decisions (Assessment Act 40/19.1(7)) on line 1040.			
	72 1050 xx		RfR (Assessment Act 39.1) on line 1050.			
	72 1060 xx		Increase of taxes, error in calculating taxes (Mun. Act 359/359.1) on line 1060.			
	72 1070 xx		Post Roll Amended Notice (PRAN) (Assessment Act Section 32) on line 1070.			
	72 1080 xx		Special Amended Notice (SAN) (Assessment Act) on line 1080.			
	72 1090 xx		Tax Incentive Adjustment (TIA) (Assessment Act) on line 1090.			
	72 1099 xx		Subtotal on line 1099 sums the line items from 1000 to 1090.			
	72 2899 xx		Tax adjustments before allowances on line 2899 also includes:			
	72 2099 xx		Rebates for Charities (Mun. Act 361) on line 2099.			
	72 2299 xx		Vacant Unit Rebates (Mun. Act 364) on line 2299.			
	72 2301 xx		Contaminated Property (Mun. Act 365.1) on line 2301.			
	72 2399 xx		Reduction for Heritage Property (Mun. Act 365.2) on line 2399.			
	72 2400 xx		Change in Assessment (Mun. Act 365.3) on line 2400.			
81	81 2256 01		Defered revenue earned (Community Benefits) on SLC 81 2256 01 is referenced to SLC 10 1815 01.			