

FIR2023 Content Changes

Schedule	SLC	Heading	Description
<p>The following changes are due to the adoption of new accounting standards PS 328 Asset Retirement Obligations and PS 3450 Financial Instruments. Data points that are no longer required have been eliminated.</p>			
MAJOR CHANGES			
71	New **	Statement of Remeasurement Gains & Losses	This schedule captures the portfolio gains and losses.
74E	New **	Asset Retirement Obligation Liability	This section, captures the Asset Retirement Obligation Liability by functional classifications.
51C	Deleted	Construction-in-progress - detail eliminated	Replaced with one line on schedule 51B
79	Deleted	Community Improvement Plans	This schedule has been eliminated.
80B	Deleted	Schedule 80B - Section 7 Alternate service delivery arrangements	This schedule has been eliminated.
MINOR CHANGES			
10	10 1888 01	Vacant Home Tax	Vacant Home Tax line added to capture Vacant Home Tax Revenue.
10	10 2099 01	Annual Surplus/(Deficit), Before Remeasurement Gains (Losses)	Updated language
10	10 2060 01	Accumulated Surplus/(Deficit), Before Remeasurement Gains (Losses) at the beginning of year	Updated language
10	10 9950 01	Accumulated Surplus/(Deficit), Before Remeasurement Gains (Losses) at the end of year	Updated language
10	10 4205 01	Canada Community - Building Fund for Operating Expenses Capacity Building	Canada Community- Building Fund (Federal Gas Tax) - now captures only these lines.
10	10 4099 01	Canada Community - Building Fund for Capital Expenses	
10	10 4299 01	Canada Community - Building Fund Recognized in the Year	
12	12 0632 xx		
40	40 0632 xx	Transit - Accessible	Updated language, applies to schedule 12, 40 & 51A.
51A	51A 0632 xx		
12	12 1220 xx		
40	40 1220 xx	Assistance to Seniors	Updated language, applies to schedule 12, 40 & 51A.
51A	51A 1220 xx		
12	12 1230 xx		
40	40 1230 xx	Child care and early years learning	Updated language, applies to schedule 12, 40 & 51A.
51A	51A 1230 xx		
51A	51 xxxx 14	ARO Increase in TCA Cost	New line added as per PSAS.
51B	51 2405 xx	Construction-in-progress	Consolidated the Construction-in-progress details on Schedule 51C to one line (2405) on Schedule 51B; Schedule 51C eliminated.
53	53 1010 01	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)	Updated language as per PSAS.
53	53 1020 01	Acquisition of tangible capital assets	This line automatically populated from Schedule 51.
53	53 1032 01	Change in construction-in-progress	This line automatically populated from Schedule 51.
53	53 1301 01	Net Change in Remeasurement Gains (Losses) for the year (SLC 71 1299 01)	This line automatically is populated from the New Schedule 71.
54B	54B 2023 01	Accretion expense	Accretion expense line added as per PSAS.
60	60 5635 01	Development Charges Cash Collected (SLC 61B 0299 28)	This line automatically is populated from Schedule 61B line 0299 column 28.
60		Municipal Development -Related Charges	New heading & section D added to capture Spend/Allocate Balance for this section.
60	60 6001 xx	Development Charges Highways (roads and structures)	New line captures spend/allocate balances.
60	60 6002 xx	Development Charges Wastewater services, including sewers and treatment services	New line captures spend/allocate balances.
60	60 6003 xx	Development Charges Water supply services, including distribution and treatment	New line captures spend/allocate balances.
60	60 6004 xx	Parkland Special Account	New line captures spend/allocate balances.
60	60 6005 xx	Community Benefits Charges Special Account	New line captures spend/allocate balances.
Schedule 61 has been split into two tabs			
61A	New **	Development Charges Receivable	Captures New Development Charge Installments Receivable.
61B	New **	Development Charges Cash Collected	Captures New Development Charges Cash Collected and Development Charges Earned.
61A & 61B	New **	Updated eligible Development Charge Services list	Updated eligible development charge service lists.
62 & 62A	New **	Updated eligible Development Charge Services list	Updated eligible development charge service lists.
70	70 0817 01	Portfolio Investments	New lines added as per PSAS.
70	70 0818 01	Derivatives	New lines added as per PSAS.
70	70 0819 01	Financial assets, designated to the fair value category	New lines added as per PSAS.
70	70 2271 01	Derivatives	New lines added as per PSAS.
70	70 2272 01	Financial assets, designated to the fair value category	New lines added as per PSAS.
70	70 2920 01	Asset retirement obligation liabilities	New lines added as per PSAS.
70	70 6604 01	Unfunded Asset Retirement Obligation Costs	New lines added as per PSAS.
70		<u>New section added Accumulated Surplus (Deficit) comprised of</u>	
	70 9980 01	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)	This line is automatically populated from SLC 10 9950 01.
	70 9981 01	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 10 9950 01)	This line is automatically populated from SLC 71 9910 01.
	70 9982 01	Total Accumulated Surplus (Deficit)	This line is automatically calculated.
77A, B, C & D	77 0660 xx	Asset Retirement Obligations	New lines added as per PSAS for DSSABs.
	77 9960 xx	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	New lines added as per PSAS.
	77 9970 xx	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	New lines added as per PSAS.
	77A1040 xx	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	New lines added as per PSAS.
80A	80 1610 01	Vacant Home Tax	New line added to capture number of properties for which vacant home tax was levied in 2023.