

Changes Made to Appendix B Financial Information Return July 2007

- 1) Schedule C – last line changed to “End of year (must agree to Schedule A)
- 2) Schedule L – added a line for other to Non-Operating Revenue “Other - Specify 3010120”
- 3) Schedule L – added a line for other to Non-Operating Expenditures “Other - Specify 3020130”
- 4) Schedule P – added a line for Principal to Non-Operating Expenditure “4029010”
- 5) Schedule P – added a line in the PSAB reconciliation for the add back of the principal added in 4) above
- 6) Schedule F – in line 1017600 removed Nova Scotia Liquor Corporation in title
- 7) Schedule I – note at bottom changed to read “Net assets (liabilities) must equal fund balance”
- 8) Schedule W – added other required information of Number of wards, Number of councilors, Municipal strategic plan (yes or no), Streets and roads kilometers (paved and unpaved), Total liters of water treated (cubic meters), Tons of solid waste collected, Tons of solid waste disposed and Tons of recycled material diverted
- 9) Schedule C – added a line which is linked to the cash balance from Schedule A and added a line to show the unreconciled amount if the statement of cash flow does not work
- 10) Schedule F – added two lines in other revenue from own sources 1) 1015700 revenue collected for other Governments/Agencies and 2) 1015750 Less transmission of revenue collected for other Governments/Agencies (must be a negative)
- 11) Schedules S and T – added two columns, one for Water and one for Electric
- 12) Additions for Statistics Canada reporting – Schedule F – in Sales of Service added two lines under Transportation services “Transit” 1014301 and “Other” 1014302. Schedule GP2 added a line just before Other protective services for “Protective Inspections” 1022850. Schedule J – under capital contributions added 3 lines – “From federal government” 2011001, “From provincial government” 2011002 and “From local governments” 2011003
- 13) Schedule A – line # 0090091 – added in parenthesis (excluding water and electric)
- 14) At the top of each G schedule added Schedule G should be used to report the actual and budgeted expenditures; this excludes any capital expenditures (capital area rates), capital grants or transfers to reserves
- 15) Added 2006/2007 and 2005/2006 date on the index
- 16) Schedule L – Line 3016000 added in title Other operating revenue
- 17) Schedule T – added Line 5013000 Gas tax rebate
- 18) Schedule W – Line 10S1070 added in parenthesis (storm and sanitary)
- 19) Schedule W – removed line 10S1100 and changed 10S1090 as in 8) above

- 20) Schedule B – line 0066000 changed to Transfers from (to) own reserves, funds and agencies
- 21) Schedule F – line 1017200 changed to Federal agencies – CMHC
- 22) Schedule F – line 1017600 changed to Provincial agencies