

## **Schedule 77: OTHER ENTITIES (DSSABS, HEALTH UNITS, ETC.)**

In the Schedule 77 series, report financial data that pertains to entities that were previously fully or proportionally consolidated in the FIR but not fully or proportionally consolidated in municipal financial statements. This type of entity includes District Social Services Administration Boards (77A), Health Units (77B), and Other entities (77C).

**In Schedules 77A through 77C, please complete column 1 and then enter the municipality's share as a percent on column 3. Column 2 is automatically calculated by multiplying total expenses (Column 1) by % of municipality's share (Column 3).**

Data entered in Schedules 77A through 77C is carried forward and consolidated in Schedule 77D.

**Line 0210 Please select from the drop-down menu the name of your DSSAB or Health Unit.**

**For other entity, please enter a description of the entity, i.e.: Homes for the aged, etc.**

### **Consolidated Statement of Financial Position:** **Financial Assets:**

#### **Line 0410 Cash and cash equivalents**

Report the cash and cash equivalents balance on this line.

#### **Line 0420 Accounts Receivable**

Report all accounts receivable on this line.

#### **Line 0430 Investments**

Report all investments on this line.

#### **Line 0496 Other**

Report all other financial assets on this line. Please provide the text description for other.

#### **Line 0497 Other**

Report all other financial assets on this line. Please provide the text description for other.

#### **Line 0498 Other**

Report all other financial assets on this line. Please provide the text description for other.

**Line 0499 Total Financial Assets**

Total Financial Assets is automatically calculated. It is the sum of lines 0410 through 0498.

**Liabilities:**

**Line 0610 Accounts Payable and accrued liabilities**

Report all accounts payable and accrued liabilities on this line.

**Line 0620 Debt**

Report all long-term debt on this line.

**Line 0630 Pensions and other employee benefits**

Report all post-employment benefits on this line.

**Line 0640 Other accrued liabilities**

Report other accrued liabilities on this line.

**Line 0650 Deferred Revenue**

Report deferred revenues on this line.

**Line 0696 to 0698 Other**

Report all other liabilities on this line. Please provide the text description for other.

**Line 0699 Total Liabilities**

Total Liabilities is automatically calculated. It is the sum of line 0610 through 0698.

**Line 9910 Net Financial Assets**

Net Financial Assets (Net Debt) is automatically calculated by subtracting line 699 from line 0499:

$$\text{Total Financial Assets} - \text{Total Liabilities} = \text{Net Financial Assets (Net Debt)}$$

**Non-Financial Assets:**

**Line 0810 Tangible capital assets**

Report tangible capital assets on this line.

**Line 0820 Inventories of supplies**

Report the balance of inventories of supplies on this line.

**Line 0830 Prepaid expenses**

Report prepaid expenses on this line.

**Line 0896 to 0898 Other**

Report all other non-financial assets on this line. Please provide the text description for other.

**Line 0899 Total Non-Financial Assets**

Total Non-Financial Assets is automatically calculated. It is the sum of lines 0810 through 0898.

**Line 9920 Accumulated Surplus/(Deficit)**

Accumulated Surplus/(Deficit) is automatically calculated by adding line 9910 and line 0899:

Net Financial Assets (Net Debt) + Total Non-Financial Assets = Accumulated Surplus/ (Deficit)

**Accumulated Surplus Analysis:**

**Please report the following items that comprise accumulated surplus/deficit (Line 9920):**

**Line 1010 Equity in Tangible Capital Assets**

Please report the equity in tangible capital assets on this line. Equity in tangible capital assets is calculated as follows:

<b>Equity in Tangible Capital Assets</b>	
=	
-	<b>Total Tangible Capital Assets</b>
-	<b>Long-term liabilities related to tangible capital assets</b>
	<b>Accrued interest on long-term liabilities related to tangible capital assets</b>

**Line 1020 Reserves and Reserve Fund**

Report all reserves and reserve funds on this line.

**Line 1030 General Surplus/ (Deficit)**

Report the general operating surplus/deficit on this line.

**Line 1097 Other**

Report other surplus/deficit balances on this line. Please provide the text description for other.

**Line 1098 Other**

Report other surplus/deficit balances on this line. Please provide the text description for other.

**Line 1099 Accumulated Surplus/ (Deficit)**

The Accumulated Surplus/ (Deficit) is automatically calculated. It is the sum of lines 1010 through 1098.

**Columns 2 and 3: Municipality's Share \$ and % of Municipality's Share.**

In Column 3, please report the municipality's responsibility for each line item as a percent, as per the agreement between the municipality and the entity. If no agreement exists, record the municipality's share of the entity's net levy.

**Column 2 is automatically calculated by multiplying the amounts in columns 1 and column 3.**

**Consolidated Statement of Operations:**

**Please complete the Consolidated Statement of Operations for each of the entities referenced above.**

**Line 1210** This line is automatically populated from line 0210.

**Revenues:**

Line items referred to in this section may not be found in each schedule in the Schedule 77 series.

**Provincial:**

**Line 1410 Ontario Works**

Report all provincial funding for Ontario Works on this line.

**Line 1411 Province of Ontario**

Report all provincial funding for health units (Schedule 77B) or other provincial funding (Schedule 77C) on this line.

**Line 1420 Ontario Disability Support Program (ODSP)**

Report all provincial funding for Ontario Disability Support Program on this line.

**Line 1430 Ontario Drug Benefit Program (ODB)**

Report all provincial funding for Ontario Drug Benefit Program on this line.

**Line 1440 Child Care**

Report all provincial funding for child care on this line.

**Line 1450 Land Ambulance**

Report all provincial funding for Land Ambulance on this line.

**Line 1460 Social Housing**

Report all provincial funding for Social Housing on this line.

**Line 1498 Other**

Report other provincial funding on this line. Please provide a text description for other.

**Line 1499 Total Provincial Funding**

Total Provincial Funding is automatically calculated. It is the sum of lines 1410 through 1498.

**Federal:**

**Line 1610 Social Housing**

Report all federal funding for Social Housing on this line.

**Line 1611 Government of Canada**

Report all federal funding for health units (Schedule 77B) or other federal funding (Schedule 77C) on this line.

**Line 1698 Other**

Report all other federal funding on this line. Please provide a text description for other.

**Line 1699 Total Federal funding**

Total Federal Funding is automatically calculated. It is the sum of lines 1610 through 1698.

**Municipal Contributions:**

**Line 1810 Municipal billings**

Report all municipal billings on this line.

**Line 1898 Other**

Report all other municipal contributions on this line. Please provide a text description for other.

**Line 1899 Total Municipal Contributions**

Total Municipal Contributions is automatically calculated. It is the sum of lines 1810 and 1898.

**Other Revenues:**

**Line 2010 Investment Income**

Report all investment income on this line.

**Line 2020 Deferred revenue earned**

Report all deferred revenue earned on this line.

**Line 2097 Other**

Report all other revenues on this line. Please provide a text description for other.

**Line 2098 Other**

Report all other revenues on this line. Please provide a text description for other.

**Line 2099 Total Other Revenues**

Total Other Revenues is automatically calculated. It is the sum of lines 2010 through 2098.

**Line 9930 Total Revenues**

Total Revenues is automatically calculated. It is the sum of line 1499, line 1699, line 1899, and line 2099.

**Expenses:**

**Social Services:**

The following set of social services expenses are only found in Schedule 77A.

**Line 2210 Ontario Works**

Report all expenses for Ontario Works program.

**Line 2220 Ontario Disability Support Program (ODSP)**

Report all expenses for Ontario Disability Support Program.

**Line 2230 Ontario Drug Benefit Program (ODB)**

Report all expenses for Ontario Drug Benefit Program.

**Line 2240 Child Care**

Report all expenses for Child Care services.

**Line 2250 Social Housing**

Report all expenses for social housing services.

**Line 2260 Other**

Report all other expenses for social services. Please provide a text description for other.

**Line 2299 Total Social Services**

Total Social Services is automatically calculated. It is the sum of lines 2210 through 2260.

**Health Services:**

The following set of health services expenses can be found in Schedules 77A and 77B.

**Line 2410 Land Ambulance**

Report all expenses for land ambulance services on this line.

**Line 2420 Public Health**

Report all expenses for public health services on this line.

**Line 2430 Other**

Report all other expenses for health services. Please provide a text description for other.

**Line 2440 DSSAB Administration**

Report all expenses for the DSSAB administration on this line.

**Line 2496 Other**

Report all other expenses for health services. Please provide a text description for other.

**Line 2497 Other**

Report all other expenses for health services. Please provide a text description for other.

**Line 2498 Other**

Report all other expenses for health services. Please provide a text description for other.

**Line 2499 Total Health Services**

Total Health Services is automatically calculated. It is the sum of lines 2410 through 2498.

**Other:**

**Only applies to municipalities with other entities; for example, homes for the aged.**

**Line 2693 Other**

Report all other expenses for other entities. Please provide a text description for other.

**Line 2694 Other**

Report all other expenses for other entities. Please provide a text description for other.

**Line 2695 Other**

Report all other expenses for other entities. Please provide a text description for other.

**Line 2696 Other**

Report all other expenses for other entities. Please provide a text description for other.

**Line 2697 Other**

Report all other expenses for other entities. Please provide a text description for other.

**Line 2698 Other**

Report all other expenses for other entities. Please provide a text description for other.

**Line 2699 Total Other Expenses**

Total Other Expenses is automatically calculated. It is the sum of lines 2693 through 2698.



**Line 9940 Total Expenses**

Total Expenses is automatically calculated. It is the sum of line 2299 and line 2499.

**Line 9950 Annual Surplus/ (Deficit)**

Annual Surplus/ (Deficit) is automatically calculated as follows:

**Total Revenues – Total Expenses = Annual Surplus/ (Deficit)**

Schedule	Total Revenues	Total Expenses	Annual Surplus/ (Deficit)
77A	+ Line 9930	- Line 9940	= Line 9950
77B		- Line 2499	
77C		- Line 2699	