

Schedule 76: GOVERNMENT BUSINESS ENTERPRISES (GBE)

Please report the requested financial data that pertains to all entities deemed to be Government Business Enterprises (GBEs) as defined by section 1300 of the PSA Handbook. These include entities established under Ontario Regulation 599/06, Municipal Services Corporations, of the Municipal Act, 2001.

Please **indicate the name of the GBE in each column and then** list the following for each GBE.

Statement of Financial Position

Assets:

Line 0210 Current Assets

Report all the current assets on this line for all entities deemed to be GBEs.

Line 0220 Capital Assets

Report all the capital assets on this line for all entities deemed to be GBEs.

Line 0297 Other

Report all other assets on this line for all entities deemed to be GBEs. Please provide a text description of other.

Line 0298 Other

Report all other assets on this line for all entities deemed to be GBEs. Please provide a text description of other.

Line 0299 Total Assets

Total Assets is automatically calculated. It is the sum of lines 0210 through 0298.

Liabilities:

Line 0410 Current Liabilities

Report all the current liabilities on this line for all entities deemed to be GBEs.

Line 0420 Long-term Liabilities

Report all the long-term liabilities on this line for all entities deemed to be GBEs.

Line 0497 Other

Report all other liabilities on this line for all entities deemed to be GBEs. Please provide a text description of other.

Line 0498 Other

Report all other liabilities on this line for all entities deemed to be GBEs. Please provide a text description of other.

Line 0499 Total Liabilities

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

Line 9910 Net Equity

Net equity is automatically calculated by subtracting line 0499 from line 0299:

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| Total Assets – Total Liabilities = Net Equity |
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Line 0610 Municipality's Share

Report the municipality's share of the GBE's net equity (line 9910).

Statement of Operations:

Line 0810 Revenues

Report all the revenues on this line for all entities deemed to be GBEs.

Line 0820 Expenses

Report all the expenses on this line for all entities deemed to be GBEs.

Line 9920 Net Income (Loss)

Net Income (Loss) is automatically calculated by subtracting line ~~0810~~ 0820 from line 0810:

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| Revenues – Expenses = Net Income (Loss) |
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Line 1010 Municipality's share

Report the municipality's share of the GBE's net income (loss) (line 9920).

Line 1020 Dividends paid

Report the dividends paid on this line for all entities deemed to be GBEs.