

SCHEDULE 42: Additional Information

This section analyses information contained in **Schedule 40, Statement of Operations: Expenses**.

This schedule isolates amounts which are included in a column total or row total.

TOTAL OF COLUMN 1 INCLUDES:

In Schedule 40, column 1 is entitled, Salaries, Wages and Employee Benefits.

Please identify the following amounts contained in the total on line 9910:

Line 5010 Salaries and wages

Enter the amount spent on salaries and wages included in total salaries, wages, and employee benefits in SLC 40 9910 01.

Line 5020 Employee benefits

Enter the total cost of employee benefits included in total salaries, wages, and employee benefits in SLC 40 9910 01.

Line 5099 Subtotal

This line automatically calculates the total salaries, wages, and employee benefits (not including line 5050). (Subtotal is equal to the sum of lines 5010 to 5020)

Line 5050 Salaries, Wages and Employee benefits capitalized on Schedule 51

Enter the total salaries, wages and employee benefits capitalized on schedule 51.

Line 5098 Subtotal

This line is automatically calculated, and it captures the total salaries, wages and employee benefits (subtotal is equal to the sum of lines 5099 and 5050).

TOTAL OF COLUMN 3 INCLUDES:

In Schedule 40, column 3 is entitled, Materials.

Line 5110 Amounts for tax write-offs reported in SLC 40 0250 03

Enter increases to allowances for tax write-offs and tax write-offs reported in Schedule 40 which were not reported in Schedule 72.

TOTAL OF COLUMN 4 INCLUDES:

In Schedule 40, column 4 is entitled, **Contracted Services**.

Line 5210 Municipal Property Assessment Corporation (MPAC)

Enter the amount for assessment services provided by the Municipal Property Assessment Corporation which is included in the total for contracted services in SLC 40 0250 04.

TOTAL OF COLUMN 5 INCLUDES:

In Schedule 40, column 5 is entitled, **Rents and Financial Expenses**.

Line 5610 Short-term interest costs

Short-term interest costs are interest costs not classified as Interest on Long-Term Debt. Report short-term interest costs reflected in the total of the column for rents and financial expenses in SLC 40 9910 05.

Line 5611 Asset Retirement Obligation related expenses, including accretion .

Report accretion expense and other expenses relating to asset retirement obligations reflected in the total of the column for rents and financial expenses in SLC 40 9910 05.

If a municipality identifies an existing tangible capital asset that requires future remediation but the asset is no longer in productive use, the municipality, in consultation with their auditor, may determine that it is appropriate to expense the asset retirement obligation. In this instance, the expense should be recorded on line 5611.

Accretion expense should match the amount reported on schedule 74E line 9910 column 5.

TOTAL OF COLUMN 6 INCLUDES:

In Schedule 40, column 6 is entitled, **External Transfers**.

Please identify amounts for the programs listed below which are included in the total for external transfers in SLC 40 9910 06.

Line 5810 Grants to charitable and non-profit organizations

Line 5820 Grants to universities and colleges

Contributions to UNCONSOLIDATED joint local boards

It is expected that most local boards will be fully or proportionally consolidated. However, the following lines are provided to identify external transfers to local boards which are not consolidated by your municipality.

If an unconsolidated local board does not fit one of the categories provided, please specify the name of the board on line 5895 to line 5898.

- Line 5840 Health unit
- Line 5850 District Social Services Administration Board (DSSAB)
- Line 5860 Consolidated Municipal Service Manager (CMSM)
- Line 5870 Homes for seniors
- Line 5880 Recreation boards
- Line 5890 Fire area boards
- Line 5895 Other: Please describe.
- Line 5896 Other: Please describe.
- Line 5897 Other: Please describe.
- Line 5898 Other: Please describe.

Tourism

Line 5991 Specify:

Please enter tourism organization receiving transient accommodation revenue.

Line 5992 Specify:

Please enter tourism organization receiving transient accommodation revenue.

Line 5993 Specify:

Please enter tourism organization receiving transient accommodation revenue.

TOTAL OF COLUMN 11 INCLUDES:

In Schedule 40, column 11 is entitled, Total Expenses after Adjustments.

Line 6010 Payments for long term financial commitments, liabilities and contractual obligations financed from the Consolidated Statement of Operations, excluding long term debt charges reported in Column 2

The intent of line 6010 is to capture expenses related to other capital long term financial commitments, liabilities, and contractual obligations entered in Schedule 40.

The amount in line 6010 flows to Schedule 81 to calculate the Annual Debt Repayment Limit. Long term debt charges reported in Column 2 of Schedule 40 are not included in line 6010

because these charges flow from Schedule 74C to Schedule 81.

Line 6010 could include, among other expenses, capital lease payments and financial commitments to hospitals and universities. Note that some payments to institutions will also be reported on line 5810 (Grants to charitable and non-profit organizations) of this schedule or on line 5820 (Grants to universities and colleges).

The costs associated with operating contracts such as garbage disposal, snow removal, office cleaning, etc., should be reported in Schedule 40 as contracted services and do not require disclosure here.