



# 2025 Financial Information Return

## **Schedule 77** **Other Entities (DSSABs, Health** **Units, etc.)**



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# **SCHEDULE 77: Other Entities (DSSABs, Health Units, etc.)**

## **General Information**

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 – Entity Name**

The name of your DSSAB or Health Unit is automatically populated.

For other entities, 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.

### **Lines 0496 to 0498 - Other**

Report all other financial assets on these lines. 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 - Long-Term 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 0660 - Asset Retirement Obligations**

Report all asset retirement obligations on this line.

## **Lines 0696 to 0698 - Other**

Report all other liabilities on these lines. 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:

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

## **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.

### **Lines 0896 to 0898 - Other**

Report all other non-financial assets on these lines. 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.

## **Accumulated Surplus (Deficit)**

### **Line 9960 - Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)**

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

$$\text{Accumulated Surplus/ (Deficit) = Net Financial Assets (Net Debt) + Total Non-Financial Assets}$$

### **Line 9970 - Accumulated Surplus (Deficit), Remeasurement Gains (Losses)**

Report the accumulated surplus (deficit) from remeasurement gains or losses on this line.

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

Accumulated Surplus/(Deficit) is automatically calculated by adding line 9960 and 9970.

## **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:

### **Equity in Tangible Capital Assets =**

Total Tangible Capital Assets

**MINUS:** Long-Term Liabilities Related to Tangible Capital Assets

**MINUS:** Accrued Interest on Long-Term Liabilities Related to Tangible Capital Assets

## **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 1040 - Accumulated Surplus (Deficit), Remeasurement Gains (Losses)**

Report the accumulated surplus (deficit) from remeasurement gains or losses on this line.

## **Lines 1097 to 1098 - Other**

Report other surplus/deficit balances on these lines. 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. The value in this line must agree to the value in line 9920, Accumulated Surplus (Deficit).

## **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 – Entity Name**

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 1411 - Province of Ontario**

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

#### **Line 1450 - Land Ambulance**

Report all provincial funding for Land Ambulance on this line.

## **Lines 1497 to 1498 - Other**

Report other provincial funding on these lines. 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 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 1611 and 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 to 2098 - Other**

Report all other revenues on these lines. 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**

### **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 to 2498 - Other**

Report all other expenses for health services on these lines. 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.

## **Expenses**

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

## **Lines 2693 to 2698 - Other**

Report all other expenses for other entities on these lines. 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), Before Remeasurement Gains (Losses)

Annual Surplus/ (Deficit), before remeasurement gains (losses) is automatically calculated as follows:

$$\text{Annual Surplus (Deficit), Before Remeasurement Gains (Losses) = Total Revenues – Total Expenses}$$

Schedule	Total Revenues	Total Expenses	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)
77A	+ Line 9930	- Line 9940	= Line 9950
77B	+ Line 9930	- Line 2499	= Line 9950
77C	+ Line 9930	- Line 2699	= Line 9950