

2014-V01

FIR2014: Guelph C

Schedule 70

Asmt Code: 2308

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 75101

for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	57,504,425
Accounts receivable		
0410	Canada	1,598,937
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	0
0490	Other receivables	21,306,363
0499	Subtotal	22,905,300
Taxes receivable		
0610	Current year's levies	2,399,800
0620	Previous year's levies	1,957,770
0630	Prior year's levies	501,410
0640	Penalties and interest	474,860
0690	LESS: Allowance for uncollectables	271,763
0699	Subtotal	5,062,077
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	166,718,366
0820	Government business enterprises	75,308,645
0828	Other <input type="text"/>	
0829	Subtotal	242,027,011
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	0
0831	Land held for resale	
0835	Notes receivable	1,282,330
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text" value="Due from GJR & GMHI"/>	50,646
0898	Subtotal	1,332,976
9930	TOTAL Financial Assets	328,831,789
8010	* Market value of Investments included in Line 0829	172,099,000

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Liabilities		1
Temporary loans		\$
2010	Operating purposes	970,000
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	0
2099	Subtotal	970,000
Accounts Payable		
2210	Canada	0
2220	Ontario	0
2230	Upper-tier	
2240	Other municipalities	0
2250	School boards	
2260	Interest on debt	714,986
2270	Trade accounts payable	39,217,347
2290	Other	8,668,608
2299	Subtotal	48,600,941
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	75,494,898
2490	Other	20,325,608
2499	Subtotal	95,820,506
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	90,730,913
2630	Lease purchase agreements (Tangible capital leases)	31,711
2640	Other <input type="text" value="Other long term liabilities"/>	
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	90,762,624
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	4,164,000
Post employment benefits		
2810	Accumulated sick leave	9,105,232
2820	Accrued vacation pay	5,901,883
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	5,044,372
2898	Other <input type="text" value="Employee Future Benefits"/>	16,188,286
2899	Subtotal post employment benefits	36,239,773
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	276,557,844
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	52,273,945
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	981,068,431
6250	Inventories of Supplies	1,932,039
6260	Prepaid Expenses	2,088,290
6299	Total Non-Financial Assets	985,088,760
9970	Total Accumulated Surplus/(Deficit)	1,037,362,705
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	981,068,431
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	168,146,360
6430	General Surplus/ (Deficit)	-55,024,334
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	75,308,645
6601	Unfunded Employee Benefits	-36,239,773
6602	Unfunded Landfill closure costs	-4,164,000
6603	Unfunded Remediation costs of contaminated sites	
6610	Other <input type="text" value="Longterm Debt"/>	-91,732,624
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-132,136,397
9971	Total Accumulated Surplus/(Deficit)	1,037,362,705