

FIR2015: Guelph C

Asmt Code: 2308

MAH Code: 75101

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2015

Financial Assets

		1
		\$
0299	Cash and cash equivalents	19,873,231
	Accounts receivable	
0410	Canada	2,930,435
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	0
0490	Other receivables	20,914,370
0499	Subtotal	23,844,805
	Taxes receivable	
0610	Current year's levies	3,934,448
0620	Previous year's levies	1,810,227
0630	Prior year's levies	396,642
0640	Penalties and interest	450,361
0690	LESS: Allowance for uncollectables	544,028
0699	Subtotal	6,047,650
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	227,313,124
0820	Government business enterprises	77,244,212
0828	Other <input type="text"/>	
0829	Subtotal	304,557,336
	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	2,641,749
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	0
0898	Subtotal	2,641,749
9930	TOTAL Financial Assets	356,964,771

8010	* Market value of Investments included in Line 0829	230,533,000
------	---	-------------

Liabilities

		1
		\$
	Temporary loans	
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	0
2099	Subtotal	0
	Accounts Payable	
2210	Canada	0
2220	Ontario	0
2230	Upper-tier	
2240	Other municipalities	0
2250	School boards	
2260	Interest on debt	652,922
2270	Trade accounts payable	36,659,978
2290	Other	11,992,261
2299	Subtotal	49,305,161
2301	Estimated Tax Liabilities (PS3510)	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	61,555,861
2490	Other	22,921,673
2499	Subtotal	84,477,534
	Long term liabilities	
2610	Debt issued	81,148,654
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	468,754
2640	Other <input type="text"/> Other long term liabilities	

FIR2015: Guelph C

Schedule 70

Asmt Code: 2308

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 75101

for the year ended December 31, 2015

2650	Other		
2660	LESS: Debt issued on behalf of Government Business Enterprise		
2699		Subtotal	81,617,408
Solid Waste Management Facility Liabilities			
2799	Solid waste landfill closure and post-closure		4,564,000
Post employment benefits			
2810	Accumulated sick leave		9,490,789
2820	Accrued vacation pay		6,251,280
2830	Accrued pensions payable		
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)		5,399,054
2898	Other	Employee Future Benefits	16,849,993
2899		Subtotal post employment benefits	37,991,116
Liability for contaminated sites			
2910	Remediation costs of contaminated sites		24,395,510
9940		TOTAL Liabilities	282,350,729
9945		Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	74,614,042
Non-Financial Assets			
			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		993,677,559
6250	Inventories of Supplies		1,748,577
6260	Prepaid Expenses		1,982,262
6299		Total Non-Financial Assets	997,408,398
9970		Total Accumulated Surplus/(Deficit)	1,072,022,440
Analysis of the Accumulated Surplus/(Deficit)			
			1
			\$
6410	Equity in Tangible Capital Assets		993,677,559
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		178,034,143
6430	General Surplus/ (Deficit)		-28,365,556
6431	Unexpended capital financing		0
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		
5077	Other		
5078	Other		
5079	Other		
5098		Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		77,244,212
6601	Unfunded Employee Benefits		-37,991,000
6602	Unfunded Landfill closure costs		-4,564,000
6603	Unfunded Remediation costs of contaminated sites		
6610	Other	Longterm Debt	-81,617,408
6620	Other	Contaminated sites	-24,395,510
6630	Other		
6640	Other		
6699		Total Other	-148,567,918
9971		Total Accumulated Surplus/(Deficit)	1,072,022,440