

2017.01001

**FIR2017: Guelph C**

Asmt Code: 2308

MAH Code: 75101

**Schedule 70**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

for the year ended December 31, 2017

<b>Financial Assets</b>		1
		\$
0299	Cash and cash equivalents . . . . .	37,231,578
<b>Accounts receivable</b>		
0410	Canada . . . . .	4,357,633
0420	Ontario . . . . .	
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	
0450	School boards . . . . .	0
0490	Other receivables . . . . .	32,949,722
0499	<b>Subtotal</b>	37,307,355
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	3,566,052
0620	Previous year's levies . . . . .	1,843,647
0630	Prior year's levies . . . . .	674,462
0640	Penalties and interest . . . . .	545,736
0690	LESS: Allowance for uncollectables . . . . .	261,114
0699	<b>Subtotal</b>	6,368,783
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	264,082,836
0820	Government business enterprises . . . . .	75,009,979
0828	Other <input type="text"/>	
0829	<b>Subtotal</b>	339,092,815
<b>Debt Recoverable from Others</b>		
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	<b>Subtotal</b>	0
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	0
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	2,128,507
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <input type="text"/>	
0898	<b>Subtotal</b>	2,128,507
9930	<b>TOTAL Financial Assets</b>	422,129,038
8010 * Market value of Investments included in Line 0829 . . . . .		266,047,000
<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes . . . . .	
<b>Tangible Capital Assets:</b>		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	0
2220	Ontario . . . . .	0
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	0
2250	School boards . . . . .	
2260	Interest on debt . . . . .	983,719
2270	Trade accounts payable . . . . .	35,029,751
2290	Other . . . . .	15,260,920
2299	<b>Subtotal</b>	51,274,390
2301	Estimated Tax Liabilities (PS3510) . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	65,653,241
2490	Other . . . . .	21,632,017
2499	<b>Subtotal</b>	87,285,258
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	110,769,433
2620	Debt payable to others . . . . .	

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2630	Lease purchase agreements (Tangible capital leases)	734,000
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	<b>111,503,433</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	4,205,000
<b>Post employment benefits</b>		
2810	Accumulated sick leave	9,616,808
2820	Accrued vacation pay	4,810,084
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	7,535,990
2898	Other	18,716,212
2899	<b>Subtotal post employment benefits</b>	<b>40,679,094</b>
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	25,446,000
9940	<b>TOTAL Liabilities</b>	<b>320,393,175</b>
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>101,735,863</b>
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	1,079,482,213
6250	Inventories of Supplies	1,664,540
6260	Prepaid Expenses	3,198,836
6299	<b>Total Non-Financial Assets</b>	<b>1,084,345,589</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,186,081,452</b>
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	1,079,482,000
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	196,389,682
6430	General Surplus/ (Deficit)	19,172,000
6431	Unexpended capital financing	0
<b>Local boards</b>		
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	<b>Total Local Boards</b>	<b>0</b>
5080	<b>Equity in Government Business Enterprises (SLC 10 6090 01)</b>	<b>75,010,331</b>
6601	Unfunded Employee Benefits	-42,818,000
6602	Unfunded Landfill closure costs	-4,205,000
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	-111,503,433
6620	Other	-25,446,128
6630	Other	
6640	Other	
6699	<b>Total Other</b>	<b>-183,972,561</b>
9971	<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,186,081,452</b>