

APPENDIX B

MUNICIPAL DISTRICT OF BONNYVILLE NO. 87

Statement of Financial Position

As at June 30, 2023

	<u>June 30,</u> <u>2023</u>	<u>Dec 31,</u> <u>2022</u>
FINANCIAL ASSETS		
Cash and temporary investments	\$ 2,812,619	\$ 17,982,201
Taxes and grants in place of taxes receivable	101,214,638	1,652,821
Trade and other receivables	815,463	4,480,544
Debt recoverable - local improvements	297,038	297,038
Loan receivable	7,706,409	3,206,409
Land held for resale	345,090	345,090
Portfolio investments	84,510,710	97,484,830
Other investments	<u>140,420</u>	<u>158,511</u>
	<u>197,842,387</u>	<u>125,607,444</u>
LIABILITIES		
Accounts payable and accrued liabilities	2,448,026	4,598,544
Deposit liabilities	1,446,686	3,427,172
Deferred revenue	8,120,690	7,407,800
Employee benefit obligations	1,241,952	994,511
Long-term debt	9,996,118	10,385,487
Landfill closure and post-closure liability	<u>3,105,871</u>	<u>3,105,871</u>
	<u>26,359,343</u>	<u>29,919,385</u>
NET FINANCIAL ASSETS	<u>171,483,044</u>	<u>95,688,059</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	264,216,685	271,437,226
Inventory for consumption	46,854,156	47,305,353
Prepaid expenses	<u>90,025</u>	<u>625,497</u>
	<u>311,160,866</u>	<u>319,368,076</u>
ACCUMULATED SURPLUS	<u>\$482,643,910</u>	<u>\$415,056,135</u>