

## APPENDIX B

**MUNICIPAL DISTRICT OF  
BONNYVILLE NO 87  
Statement of Financial Position  
as at March 31, 2025**

	<b>March 2025</b>	<b>March 2024</b>
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments	5,411,472	16,865,125
Accounts receivable		
Taxes and grants in place of taxes	623,867	490,751
Trade and other	1,006,424	1,500,835
Loans Receivable	7,108,534	7,410,894
Debt recoverable - local improvements	157,686	229,515
Land held for resale	344,395	344,395
Investments	124,025,494	96,779,852
	<b><u>138,677,872</u></b>	<b><u>123,621,367</u></b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,905,327	11,677,031
Deposit liabilities	1,900,776	1,424,326
Deferred revenue	7,369,869	3,694,721
Employee benefit obligations	1,127,702	1,103,414
Long-term debt	8,238,979	9,131,947
Asset Retirement Obligation	4,481,064	4,356,873
	<b><u>25,023,717</u></b>	<b><u>31,388,312</u></b>
<b>NET FINANCIAL ASSETS</b>	<b>113,654,155</b>	<b>92,233,055</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	262,443,452	271,765,069
Inventory for consumption	40,073,717	44,608,005
Prepaid expenses	47,309	32,230
	<b><u>302,564,478</u></b>	<b><u>316,405,304</u></b>
<b>ACCUMULATED SURPLUS</b>	<b><u>416,218,633</u></b>	<b><u>408,638,359</u></b>