

Wheatland County
Unaudited Statement of Financial Position

	June 30 2020	June 30 2019	
Financial Assets			
Cash and short-term investments	52,178,657	73,391,388	Note 1
Taxes and grants in place of taxes receivable	30,422,145	12,950,286	
Trade and other receivable	1,553,839	2,546,248	Note 2
Land held for resale	244,568	244,568	
Loan receivable	69,359	80,686	
Debt charges recoverable	3,645,922	4,035,414	Note 3
	88,114,490	93,248,590	

Liabilities

Accounts payable and accrued liabilities	-14,007,597	-12,312,282	Note 4
Deferred revenue	-1,292,578	-6,483,749	Note 5
Long-term debt	-3,930,091	-4,369,493	Note 6
Contaminated sites liability	-1,998,097	-2,026,337	Note 7
Employee benefit obligations	-1,083,231	-1,096,284	
	-22,311,594	-26,288,145	
Net financial assets	65,802,896	66,960,445	

Non-Financial Assets

Tangible capital assets	222,163,110	217,328,806	
Inventory for consumption	15,058,837	14,409,350	
Prepaid expenses	173,757	131,856	
	237,395,704	231,870,012	
Restricted Reserves	-46,363,825	-57,231,664	
Equity (TCA and Unrestricted)	-249,607,787	-242,374,401	
	-295,971,612	-299,606,065	

Note 1) Total of all cash and investments held by Wheatland County

Note 2) WRC loan = \$1,070,672

Note 3) Strathmore Seed Cleaning Plant & Hussar Seed Cleaning Plant loan

Note 4) Includes all remaining education requisition payments to be paid (\$5,203,824) and remaining gravel pit payments (\$4,024,153)

Note 5) Deferred revenue - [various grants (MSI Operating and WWRP) + offsite levies]

Note 6) Strathmore Seed Cleaning Plant & Hussar Seed Cleaning Plant loan

Note 7) Remediation of contaminated sites