

**Wheatland County**  
**Unaudited Statement of Financial Position**

	September 30 2020	September 30 2019	
<b>Financial Assets</b>			
Cash and short-term investments	67,956,452	67,521,034	<b>Note 1</b>
Taxes and grants in place of taxes receivable	9,659,791	7,176,398	<b>Note 2</b>
Trade and other receivable	1,442,858	2,865,516	<b>Note 3</b>
Land held for resale	244,568	244,568	
Loan receivable	67,595	78,959	
Debt charges recoverable	3,645,922	4,035,414	<b>Note 4</b>
	<b>83,017,186</b>	<b>81,921,889</b>	

**Liabilities**

Accounts payable and accrued liabilities	-12,984,255	-11,931,394	<b>Note 5</b>
Deferred revenue	-4,810,146	-7,425,027	<b>Note 6</b>
Long-term debt	-3,930,091	-4,369,494	<b>Note 7</b>
Contaminated sites liability	-1,998,097	-2,026,337	<b>Note 8</b>
Employee benefit obligations	-995,038	-990,962	
	<b>-24,717,627</b>	<b>-26,743,214</b>	
Net financial assets	<b>58,299,559</b>	<b>55,178,675</b>	

**Non-Financial Assets**

Tangible capital assets	218,226,453	213,259,342	
Inventory for consumption	15,111,922	14,700,217	
Prepaid expenses	80,920	79,982	
	<b>233,419,295</b>	<b>228,039,541</b>	
Restricted Reserves	-52,567,513	-57,231,664	
Equity (TCA and Unrestricted)	-249,607,786	-242,374,401	
	<b>-302,175,299</b>	<b>-299,606,065</b>	

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

**Note 2)** Tax collectability decreased from prior year due to economical impact of COVID-19 on ratepayers

**Note 3)** WRC loan = \$1,070,672

**Note 4)** Strathmore Seed Cleaning Plant & Hussar Seed Cleaning Plant loan

**Note 5)** Includes all remaining education requisition payments to be paid (\$5,978,716) and remaining gravel pit payments (\$4,024,153)  
Education requisition payments due appear higher than in the prior year due to the non-residential portion of the June and September 2020 quarterly payment being deferred until December 2020 due to COVID-19 (\$3,435,185).

**Note 6)** Deferred revenue - [various grants (MSI Capital and WWRP) + offsite levies]

**Note 7)** Strathmore Seed Cleaning Plant & Hussar Seed Cleaning Plant loan

**Note 8)** Remediation of contaminated sites