

Appendix H

Financial Report - Statement of Financial Position As of December 31, 2022

	Operating	Capital	Consol.	Reserve	Total
	Fund	Fund	Boards	Fund	
Cash and Investments	20,210,949	0	110,263	1,150,482	21,471,694
Accounts Receivable	3,016,824	0	58,750	0	3,075,574
Inventory for Sale	0	0	4,598	0	4,598
Long-term Receivables	286,816	0	0	0	286,816
Accounts Payable and Accrued Liabilities	(1,192,059)	0	(29,960)	0	(1,222,019)
Other Liabilities	(1,169,843)	0	0	0	(1,169,843)
Inventory of Supplies	86,368	0	0	0	86,368
Prepaid Expenses	52,941	0	7,108	0	60,049
Tangible Capital Assets	39,340,396	0	130,164	0	39,470,560
Investment in Tangible Capital Assets	(39,339,076)	(3,596,826)	(130,164)	0	(43,066,066)
Unfunded Post Employment Benefits	391,971	0	0	0	391,971
Unfunded Solid Waste Closure and Post Closure Costs	4,717	0	0	0	4,717
General Operating Surplus	3,596,826	0	(19,052)	0	3,577,774
Fire Surplus	(277)	0	0	0	(277)
Reserve and Reserve Funds	(21,495,836)	0	(131,706)	(1,092,161)	(22,719,703)
Due to/from Revenue Fund	0	0	0	21,406	21,406
Due to/from Revenue Fund	0	3,596,826	0	0	3,596,826
Due to/from Capital Fund	(3,581,736)	0	0	0	(3,581,736)
Due to/from Reserve Fund	(205,124)	0	0	0	(205,124)
Due to/from Revenue Fund	0	0	0	147,238	147,238
Due to/from Oblig Revenue	0	0	0	42,796	42,796
Transfer from Revenue	0	0	0	(4,151)	(4,151)
Total Balance Sheet	3,857	0	1	265,610	269,468