

**PARKLAND COUNTY**  
**Statement of Change in Net Financial Assets**  
**2026**

|                                                  | 2022<br>Actual      | 2023<br>Actual     | 2024<br>Actual      | 2025<br>Budget      | 2026<br>Budget      |
|--------------------------------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
|                                                  | \$                  | \$                 | \$                  | \$                  | \$                  |
| <b>Annual Surplus</b>                            | <b>30,212,727</b>   | <b>18,953,196</b>  | <b>19,070,671</b>   | <b>45,845,500</b>   | <b>29,496,400</b>   |
| Acquisition of Tangible Capital Assets           | (19,433,340)        | (21,966,164)       | (32,786,546)        | (33,370,926)        | (24,996,100)        |
| Contributed Tangible Capital Assets              | (15,805,880)        | (8,957,009)        | (124,178)           | (33,968,400)        | (23,793,400)        |
| Proceeds of Disposal of Tangible Capital Assets  | 2,587,275           | 16,145             | 338,701             | 973,200             | 1,189,500           |
| Amortization                                     | 18,363,058          | 20,775,165         | 20,010,289          | 21,224,700          | 19,868,700          |
| Gain on Asset Retirement Obligations Settlement  | -                   | -                  | 40,880              | -                   | -                   |
| Gain/Loss on Disposal of Tangible Capital Assets | (1,315,275)         | 268,792            | 559,318             | (159,100)           | 231,100             |
|                                                  | <b>(15,604,162)</b> | <b>(9,863,071)</b> | <b>(11,961,536)</b> | <b>(45,300,526)</b> | <b>(27,500,200)</b> |
| Change in Consumable Inventories(CY)             | (1,358,072)         | (470,633)          | 608,002             | -                   | -                   |
| Change in Prepaid Expenses(CY)                   | 17,009              | (363,990)          | (152,626)           | -                   | -                   |
|                                                  | <b>(1,341,063)</b>  | <b>(834,623)</b>   | <b>455,376</b>      | <b>-</b>            | <b>-</b>            |
| <b>Change in Net Financial Asset</b>             | <b>13,267,502</b>   | <b>8,255,502</b>   | <b>7,564,511</b>    | <b>544,974</b>      | <b>1,996,200</b>    |
| <b>Net Financial Assets, Beginning of Year</b>   | <b>84,463,141</b>   | <b>97,730,643</b>  | <b>105,986,144</b>  | <b>113,550,654</b>  | <b>114,095,628</b>  |
| <b>Net Financial Assets, End of Period</b>       | <b>97,730,643</b>   | <b>105,986,145</b> | <b>113,550,655</b>  | <b>114,095,628</b>  | <b>116,091,828</b>  |