

**PARKLAND COUNTY**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSET**  
**2026**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	\$	\$	\$	\$	\$
<b>Annual Surplus</b>	<b>30,154,822</b>	<b>18,953,196</b>	<b>19,070,671</b>	<b>45,845,500</b>	<b>36,446,957</b>
Acquisition of Tangible Capital Assets	(19,433,340)	(21,966,164)	(32,786,546)	(33,370,926)	(48,212,514)
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	18,420,963	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>(15,546,257)</b>	<b>(9,863,071)</b>	<b>(11,961,536)</b>	<b>(45,300,526)</b>	<b>(50,716,614)</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>(14,269,657)</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>99,825,971</b>