

|                    |                                       | Balance             | 2022 Year End    | *Pre-Audit          | 2023      | 2023     | 2023      | 2023                |
|--------------------|---------------------------------------|---------------------|------------------|---------------------|-----------|----------|-----------|---------------------|
|                    |                                       | 31/Dec/22           | Adjustments      | Balance             | Transfers | YTD      | Transfers | YTD                 |
| EARMARKED RESERVES |                                       |                     |                  | 1/Jan/23            | In        | Interest | Out       | Balance             |
| 01-3511            | Administration                        | 200,465.75          |                  | 200,465.75          |           |          |           | 200,465.75          |
| 01-3512            | Tax Write Offs                        | 102,242.36          |                  | 102,242.36          |           |          |           | 102,242.36          |
| 01-3513            | Election Reserve                      | -                   |                  | -                   |           |          |           | -                   |
| 01-3514            | Fire Department - Vehicles            | 187,906.07          |                  | 187,906.07          |           |          |           | 187,906.07          |
| 01-3515            | Fire Department - Buildings           | 228,000.00          |                  | 228,000.00          |           |          |           | 228,000.00          |
| 01-3516            | Fire Department - Comm Equipment      | 155,208.34          |                  | 155,208.34          |           |          |           | 155,208.34          |
| 01-3517            | Policing Costs                        | 110,715.00          |                  | 110,715.00          |           |          |           | 110,715.00          |
| 01-3518            | Cemeteries                            | 28,000.00           |                  | 28,000.00           |           |          |           | 28,000.00           |
| 01-3519            | Building Dept Reserve                 | 69,233.99           |                  | 69,233.99           |           |          |           | 69,233.99           |
| 01-3520            | Public Works                          | 412,699.39          |                  | 412,699.39          |           |          |           | 412,699.39          |
| 01-3521            | Winter Control                        | 168,900.24          |                  | 168,900.24          |           |          |           | 168,900.24          |
| 01-3522            | Environmental Services - Low Lift     | 95,821.56           | 16,612.58        | 112,434.14          |           |          |           | 112,434.14          |
| 01-3525            | Environmental Services - Storm Sewers | 432,040.01          |                  | 432,040.01          |           |          |           | 432,040.01          |
| 01-3526            | Landfill Closure Reserve              | 91,000.00           |                  | 91,000.00           |           |          |           | 91,000.00           |
| 01-3527            | Recreation                            | 294,024.46          |                  | 294,024.46          |           |          |           | 294,024.46          |
| 01-3528            | Planning Reserve                      | 15,000.00           |                  | 15,000.00           |           |          |           | 15,000.00           |
| 01-3529            | Twp Municipal Drain Reserve           | 15,000.00           |                  | 15,000.00           |           |          |           | 15,000.00           |
| 01-3531            | Safe Restart COVID-19 Reserve         | 148,025.00          |                  | 148,025.00          |           |          |           | 148,025.00          |
|                    | To Be Allocated                       | -                   | 55,778.71        | 55,778.71           |           |          |           | 55,778.71           |
|                    |                                       | <b>2,754,282.17</b> | <b>72,391.29</b> | <b>2,826,673.46</b> | -         | -        | -         | <b>2,826,673.46</b> |
| 01-3540            | Working Funds                         | 750,000.00          |                  | 750,000.00          |           |          |           | 750,000.00          |
|                    | Total Reserves                        | <b>3,504,282.17</b> | <b>72,391.29</b> | <b>3,576,673.46</b> | -         | -        | -         | <b>3,576,673.46</b> |

|               |                                          | Balance              | 2022 Year End     | Balance              | 2023             | 2023             | 2023      | 2023                 |
|---------------|------------------------------------------|----------------------|-------------------|----------------------|------------------|------------------|-----------|----------------------|
|               |                                          | 31/Dec/22            | Adjustments       | 1/Jan/23             | Transfers        | YTD              | Transfers | YTD                  |
| RESERVE FUNDS |                                          |                      |                   |                      | In               | Interest         | Out       | Balance              |
| 98-3801       | GIC Investment                           | 2,549,061.64         |                   | 2,549,061.64         |                  |                  |           | 2,549,061.64         |
| 98-3816       | Industrial Park Investment- HISA account | 246.57               |                   | 246.57               |                  | 5.32             |           | 251.89               |
| 98-3813       | Industrial Park Land                     | 467,311.39           |                   | 467,311.39           |                  | 3,574.54         |           | 470,885.93           |
| 98-3814       | Raw Water Supply System                  | 479,891.60           |                   | 479,891.60           |                  | 3,670.77         |           | 483,562.37           |
| 98-3803       | Industrial Park Wastewater               | 35,954.76            | (802.23)          | 35,152.53            |                  | 275.03           |           | 35,427.56            |
| 98-3804       | Industrial Park Water                    | 150,983.86           | 42,421.29         | 193,405.15           |                  | 1,154.90         |           | 194,560.05           |
| 98-3805       | Johnstown Water Wells                    | 55,143.14            |                   | 55,143.14            |                  | 421.80           |           | 55,564.94            |
| 98-3812       | CCBF- Gas Tax Grant                      | 178,739.52           | 112,477.79        | 291,217.31           |                  | 1,367.21         |           | 292,584.52           |
| 98-3807       | Cardinal Hydro                           | 147,220.26           |                   | 147,220.26           |                  | 1,126.11         |           | 148,346.37           |
| 98-3806       | Spencerville Wastewater                  | 398,352.55           | 3,978.95          | 402,331.50           |                  | 3,047.06         |           | 405,378.56           |
| 98-3808       | Cardinal Wastewater                      | 320,225.58           | 8,130.83          | 328,356.41           |                  | 2,449.46         |           | 330,805.87           |
| 98-3811       | Cardinal Water                           | 955,706.94           | (56,376.39)       | 899,330.55           |                  | 7,310.36         |           | 906,640.91           |
| 98-3817       | Ontario Modernization Fund               | 282,575.02           |                   | 282,575.02           |                  | 2,161.47         |           | 284,736.49           |
| 98-3818       | OCIF Formula Based Fund                  | 62,766.38            |                   | 62,766.38            |                  | 480.12           |           | 63,246.50            |
| 98-3819       | Dedicated Capital Reserve Fund (Port)    | 647,273.10           |                   | 647,273.10           | 60,415.00        | 4,951.10         |           | 712,639.20           |
|               | Total Reserve Funds                      | <b>6,731,452.31</b>  | <b>109,830.24</b> | <b>6,841,282.55</b>  | <b>60,415.00</b> | <b>31,995.25</b> | -         | <b>6,933,692.80</b>  |
|               | GRAND TOTAL                              | <b>10,235,734.48</b> | <b>182,221.53</b> | <b>10,417,956.01</b> | <b>60,415.00</b> | <b>31,995.25</b> | -         | <b>10,510,366.26</b> |

Entries completed as part of the audit