

Reserves, Reserve Funds, Trust Funds, and Security Deposits Analysis 2022

Account #	Account Name	2022 Opening Balance	Total Additions	Total Reductions	Transfers/ Description	Transfers/ Eliminations	2022 Ending Balance
34-100-01000-70131	Dev Chg BI#14-10 - Gen Gov	144,124.51	8,645.67	-			152,770.18
34-220-02200-70131	Dev Chg BI#14-10 - Fire	432,504.40	81,791.82	-			514,296.22
34-230-02300-70131	Dev Chg BI#14-10 - Police Services	319,325.82	37,802.56	-			357,128.38
34-310-03100-70131	Dev Chg BI#14-10 - Public Works	1,706,489.31	98,245.00	-			1,804,734.31
34-400-04000-70131	Dev Chg BI#14-10 - Mt Brydges Ww	2,269,718.07	341,495.41	829,769.69			1,781,443.79
34-401-04001-70131	Dev Chg Mt Brydges Ww Sp Area #1	1,575.79	32.75	-			1,608.54
34-402-04002-70131	Dev Chg Mt Brydges Ww Sp Area #2	2,050.93	42.62	-			2,093.55
34-410-04100-70131	Dev Chg BI#14-10 -Strathroy- Ww	1,993,369.75	184,631.21	-			2,178,000.96
34-460-04600-70131	Dev Chg BI#14-10 -Strathroy-Water	774,883.21	98,520.69	-			873,403.90
34-470-04700-70131	Dev Chg BI#14-10 - Mt Brydges Water	766,279.87	82,575.90	-			848,855.77
34-480-70110-71154	Develop Charges-Storm	190,126.05	3,951.00	-			194,077.05

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	Drainage Bal						
34-560-05600-70131	Dev Chg - Cemetery Services	54,926.84	4,971.40	-			59,898.24
34-600-06000-70101	Dev Chg - Recreation - Development Related Studies	-	830.92	-			830.92
34-620-06200-70131	Dev Chg BI#14-10 - Parks	791,697.49	65,784.10	-			857,481.59
34-640-06400-70131	Dev Chg BI#14-10 - Indoor Recreation	2,817,908.70	302,465.18	255,011.85			2,865,362.03
34-660-06600-70131	Dev Chg - Library Services	214,104.52	16,144.38	-			230,248.90
34-710-07100-70131	Dev Chg BI#14-10 - Engineering	1,349,384.70	166,846.76	164,899.45			1,351,332.01
34-710-07100-70132	Dev Chg-Mb Eng Services-BI 76.18	2,518,450.74	404,709.33	-			2,923,160.07
34-710-07110-70131	Dev Chgs - Strathroy Engineering; Roads And Storm	804,027.19	390,381.69	70,955.06			1,123,453.82
Development Charges Total		17,150,947.89	2,289,868.39	1,320,636.05	-	-	18,120,180.23

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Deferred Revenue							
Account #	Account Name	2022 Opening Balance	Total Additions	Total Reductions	Transfers/ Description	Transfers/ Eliminations	2022 Ending Balance
34-000-70140-71251	Reserve Fund-Amo Gas Tax Revenue	1,993,203.12	745,899.86	843,829.77			1,895,273.21
AMO Gas Tax Total		1,993,203.12	745,899.86	843,829.77	-	-	1,895,273.21
34-000-70500-70301	Reserve Fund-Forestry (Rowley 2014)	7,918.94	296.77				8,215.71
34-620-70200-71201	Reserve Fund-Parkland Cash-In-Lieu Balance	404,678.80	16,514.67				421,193.47
Parkland Total		412,597.74	16,811.44	-	-	-	429,409.18
34-631-70200-71207	Reserve Fund-Strathroy Aquatic Club	27,878.56	1,044.79	-			28,923.35
34-672-70200-71202	Reserve Fund-Public Donations For Basketball	10,144.14	-	10,144.14			0.00
14-220-02200-70301	Fire Deferred Revenue	-	23,744.77	-			23,744.77
14-301-03010-70302	Ocif Formula	-	1,135,608.58				1,135,608.58

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	Funding - Deferred Revenue						
14-750-07500-7030 2	Reserve-Mainstreet Revitalization	61,111.02	2,290.23	0.00			63,401.25
14-750-07500-7030 4	Ed Digital Services Grant	-	31,982.00	24,467.88			7,514.12
14-620-06200-7030 2	Mto Cycling Grant	72,676.35	2,723.66	0.00			75,400.01
14-620-06200-7030 3	Mt Brydges Optimist - Southgrove Park	-	8,500.00				8,500.00
14-100-01000-70303	Cannabis Legalization Grant	35,548.00	0.00	0.00			35,548.00
34-750-07500-7030 2	Mto Transportation Grant	179,977.66	255,254.59	393,616.12			41,616.13
14-750-07500-7030 3	Cfdc Grant - Skilled Trades	2,825,126.00	25,354.00	12,728.47			2,837,751.53
34-600-06100-0020 9	Prepaid Booking Revenue	25,123.52	613,463.41	613,425.76			25,161.17
Other Deferred Revenue Total		3,237,585.25	2,099,966.03	1,054,382.37		-	4,283,168.91
Total Deferred Revenue		22,794,334.00	5,152,545.72	3,218,848.19		-	24,728,031.53

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Reserve Funds							
Obligatory Reserve Funds							
Account #	Account Name	2022 Opening Balance	Total Additions	Total Reductions	Transfers/ Description	Transfers/ Eliminations	2022 Ending Balance
34-000-00000-60004	Future Needs Reserve	1,976,594.99	1,520,033.00	-			3,496,627.99
34-100-01000-70300	Reserve For Self Insurance	20,095.76	-	0.00			20,095.76
34-100-01000-70301	Reserve-General Government	1,081,404.87	406,875.57	1,015,420.66			472,859.78
34-100-01110-70300	Reserve For Elections	18,988.23	110,000.00	70,000.00			58,988.23
34-110-01100-70300	Reserve-Council	334,994.82	(158,570.00)	51,010.00			125,414.82
34-120-01200-70300	Reserve-Information Technology	152,329.26	66,845.53	21,919.22			197,255.57
34-140-1400-70300	Downtown Market Reserve	-	15,246.00	0.00			15,246.00
34-220-02200-70330	Fire Services Reserve	135,558.54	624,311.53	99,636.00			660,234.07
34-230-02300-70330	Police Services Reserve	935,540.71	182,341.93	409,633.16			708,249.48
34-240-02400-7030	Building	1,445,627.71	(144,507.00)	2,237.02			1,298,883.69

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0	Department Reserve Fund						
34-250-02500-70300	Reserve-Bylaw Enforcement	44,373.00	53,390.00	0.00			97,763.00
34-300-03000-70300	Reserve-Fleet Equipment	1,128,247.16	816,429.21	981,808.10			962,868.27
34-310-03100-70300	Reserve-Roads	(273,144.56)	483,229.56	1,755,111.61			-1,545,026.61
34-380-03800-70300	Reserve-Streetlights	61,936.82	30,000.00	0.00			91,936.82
34-400-70200-71226	Reserve Fund-Mount Brydges Area Future Sewage System	22,606.98	0.00	-			22,606.98
34-401-04010-70300	S-C Water Reserve Fund	16,164,370.67	3,098,177.00	815,532.79			18,447,014.88
34-402-04020-70300	S-C Wastewater Reserve Fund	9,850,802.76	3,518,856.00	1,823,601.82			11,546,056.94
34-560-05600-70330	Cemetery Reserve	185,738.32	32,920.83	0.00			218,659.15
34-600-06000-70300	Reserve-Recreation	27,683.53	69,632.00	0.00			97,315.53
34-600-06000-70301	Reserve - Recreation Facilities	-	19,964.00	0.00			19,964.00

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34-620-06200-70330	Parks Reserve	293,469.00	462,137.10	493,528.85			262,077.25
34-621-70200-71206	Reserve-Parks-Mt. Brydges Skateboard Park	3,198.26	0.00	0.00			3,198.26
34-630-06300-70300	Reserve-Pool	34,949.98	(25,305.00)	0.00			9,644.98
34-640-06400-70330	Arenas Reserve	783,947.50	113,637.00	267,191.80			630,392.70
34-650-06500-70300	Reserve-Museum	130,748.11	85,234.00	0.00			215,982.11
34-660-06600-70300	Reserve-Library	271,116.38	69,414.00	0.00			340,530.38
34-671-06710-70300	Reserve-Scout Hall	4,699.16	222.00	0.00			4,921.16
34-680-06800-70300	Reserve-Caradoc Community Centre	134,712.08	14,267.00	0.00			148,979.08
34-710-07100-70300	Reserve-Planning	159,580.28	52,284.00	94,475.46			117,388.82
34-750-07500-70300	Reserve-Community/Economic Development	509,195.83	188,144.00	0.00			697,339.83
34-750-07500-70303	Reserve Ed - Strategic Initiatives	-	15,000.00	0.00			15,000.00
34-751-07510-70300	Reserve - Community	33,093.00	477,075.00	6,105.08			504,062.92

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	Partnership Program						
34-800-08000-70300	Reserve-Drainage	60,662.06	2,814.00	29,805.98			33,670.08
Obligatory Reserve Funds Total		35,733,121.21	12,200,098.26	7,937,017.55		-	39,996,201.92
Discretionary Reserve Funds							
34-000-00000-60002	Reserve Fund-Asset Management Plan	1,509,785.49	286,581.51	-			1,796,367.00
34-000-00000-60003	Green Energy Reserve Fund	211,597.88	77,929.95	0.00			289,527.83
34-000-00000-60005	Modernization Reserve Fund	356,225.70	63,096.82	47,892.18			371,430.34
34-000-70500-70302	Reserve-Solid Waste	200,100.57	73,777.07	0.00			273,877.64
34-100-70200-71206	Reserve Fund-Insurance (Group Benefits)	473,008.72	17,726.72	0.00			490,735.44
34-411-70200-71208	Reserve Fund-Adel/Met Ww-Flow Monitor	41,880.83	1,569.55	-			43,450.38
34-630-06300-70301	Reserve-Swim	23,118.97	866.42	0.00			23,985.39

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	Team Bequest						
Discretionary Reserve Funds Total		2,815,718.16	521,548.04	47,892.18		-	3,289,374.02
Total Reserves and Reserve Funds		38,548,839.37	12,721,646.30	7,984,909.73		-	43,285,575.94
Trust Fund Totals							
34-560-05600-70500	Cemetery Trust Fund Balance	713,434.97	21,833.10	956.49			734,311.58
34-560-05600-70501	Cemetery-Public Trustee Pre Need Fund	27,904.11	54.73	0.00			27,958.84
34-560-05610-70500	Campbell Cemetery Trust Fund	7,305.31	0.00	9.79			7,295.52
34-560-05620-70500	Burwell Cemetery Trust Fund	570.26	0.00	0.76			569.50
34-650-06500-70500	Gallery Trust Fund	1,438.75	0.00	0.00			1,438.75
Trust Funds Total		750,653.40	21,887.83	967.04		-	771,574.19

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Total of all Deferred Revenue, Reserve Funds, Reserves, Trust Funds, and Security Deposits					
2022 Opening Balance	Total Additions	Total Reductions	Transfers/ Description	Transfers/ Eliminations	2022 Ending Balance
62,093,826.77	17,896,079.85	11,204,724.96			68,785,181.66
Detailed Trial Balance					68,785,181.66
Less Trust Funds					771,574.19
DC, Reserves & Reserve Funds					68,013,607.47
Tie-Out to Caseware:					
DC's	KK.3				18,120,180.23
Reserves & RF's	SS.1				43,285,575.94
Gas Tax DR	KK.1				1,895,273.21
Parkland DR	KK.2				429,409.18
Other Deferred Rev	KK.4				4,283,168.91
					68,013,607.47
Difference					-