

**Town of Wasaga Beach
Balance Sheet**

		As at Jun 2024	As at Jun 2023	As at Dec 2023
Financial Assets				
Cash				
01-001-0111-01100	Cash Float - Treasury	\$200.00	\$200.00	\$200.00
01-001-0111-01120	Cash Float - Recreation	100.00	100.00	0.00
01-001-0111-01150	Cash Clearing	988.10	4,936.92	829.34
01-001-0111-01210	Petty Cash - Administration	150.00	150.00	150.00
01-001-0111-01220	Petty Cash - Recreation & Facilities	950.00	850.00	950.00
01-001-0111-01230	Petty Cash - Public Works	200.00	200.00	200.06
01-001-0111-01240	Petty Cash - Fire	150.00	150.00	150.00
01-001-0111-01280	Petty Cash - Library	450.00	300.00	300.00
01-001-0111-01290	Petty Cash - Medical Centre	100.00	0.00	100.00
01-001-0112-01300	Bank: General	7,496,426.71	7,136,101.76	3,935,414.49
01-001-0113-01510	Bank: Parkland	1,193,058.94	1,186,868.24	1,410,931.64
01-001-0113-01520	Bank: Library	11,870.42	0.00	6,884.25
01-001-0116-05000	ONE Fund CIBC High Interest Savings	9,830.34	7,113,481.49	7,670,327.76
01-001-0116-05100	ONE Fund Scotia High Interest Savings	459.83	436.33	440.72
		<u>8,714,934.34</u>	<u>15,443,774.74</u>	<u>13,026,878.26</u>
Investments				
01-001-0114-01000	Term Deposit Investments	19,558,357.95	24,732,376.36	19,558,357.95
01-001-0114-02000	Scotia McLeod Investments	5,500,000.00	5,500,000.00	5,500,000.00
01-001-0114-02055	Unrealized gain/loss on investments	0.00	0.00	(521,450.00)
		<u>5,500,000.00</u>	<u>5,500,000.00</u>	<u>4,978,550.00</u>
	Guaranteed investments	25,058,357.95	30,232,376.36	24,536,907.95
01-001-0115-01000	Scotia Bond Portfolio	17,271,560.44	16,888,485.00	17,054,785.00
01-001-0115-01050	Scotia Bond Portfolio Accum (Premium)/Discount	0.00	(5,355.26)	0.00
01-001-0115-01055	Unrealized gain/loss on investments	0.00	0.00	(460,175.00)
		<u>17,271,560.44</u>	<u>16,883,129.74</u>	<u>16,594,610.00</u>
01-001-0116-01000	ONE Equity Fund	5,451,065.40	6,021,544.17	6,433,640.15
01-001-0116-01055	Unrealized gain/loss on investments	0.00	0.00	3,166,447.09
		<u>5,451,065.40</u>	<u>6,021,544.17</u>	<u>9,600,087.24</u>
01-001-0116-02000	ONE Bond Portfolio	4,158,962.00	4,070,156.80	4,114,451.03
01-001-0116-02055	Unrealized gain/loss on investments	0.00	0.00	(335,450.66)
		<u>4,158,962.00</u>	<u>4,070,156.80</u>	<u>3,779,000.37</u>
01-001-0116-03000	ONE Corporate Bond Portfolio	5,447,495.41	5,318,340.17	5,384,096.08
01-001-0116-03055	Unrealized gain/loss on investments	0.00	0.00	(526,884.48)
		<u>5,447,495.41</u>	<u>5,318,340.17</u>	<u>4,857,211.60</u>
	Portfolio investments	<u>32,329,083.25</u>	<u>32,293,170.88</u>	<u>34,830,909.21</u>
		<u>57,387,441.20</u>	<u>62,525,547.24</u>	<u>59,367,817.16</u>
Trust funds				
05-001-0112-00156	Bank: Cemetery Account	255,129.87	239,136.23	248,451.28
05-003-0299-00707	Fund Balance: Cemetery	(255,129.87)	(239,136.23)	(248,451.28)
05-001-0112-00157	Bank: Pre-Need Memorial Trust	27,233.48	27,916.02	27,165.49
05-003-0299-00708	Fund Balance: Pre-Need Memorial Trust	(27,233.48)	(27,916.02)	(27,165.49)
Taxes receivable				
01-001-0131-03000	Taxes and Interest Receivable	34,505,469.51	31,433,087.33	5,939,348.39
01-001-0131-03125	Tax Adjustment Clearing	(16,979.95)	(68,422.84)	19,500.19
01-001-0131-03126	Tax/Water Transfers	0.00	645.07	0.00
01-001-0131-03300	Tax Registrations	0.00	243.50	0.00
		<u>34,488,489.56</u>	<u>31,365,553.06</u>	<u>5,958,848.58</u>
Water and sewer billings receivable				
01-001-0122-02050	Water/Sewer Service Receivable	237,251.70	1,851,678.45	1,889,721.83
01-001-0122-02055	Water/Wastewater Receivable - Large Meters	(0.03)	(0.03)	(0.03)
01-002-0221-02055	Deferred Revenue - W/W Large Meters Interest	0.00	(53.86)	0.00
01-001-0122-04050	Water and Sewer Clearing	223.29	51,721.68	(1,085.88)
01-001-0122-04631	Allowance for Uncollectible Accounts-Sewer	0.00	0.00	(2,033.12)
01-001-0122-04632	Allowance for Uncollectible Accounts-Water	0.00	0.00	(2,033.12)
		<u>237,474.96</u>	<u>1,903,346.24</u>	<u>1,884,569.68</u>

**Town of Wasaga Beach
Balance Sheet**

		As at Jun 2024	As at Jun 2023	As at Dec 2023
	Accounts receivable			
01-001-0121-00450	Accounts Receivable: Employee Computer	1,822.00	1,699.00	1,510.57
01-001-0121-01592	GST/HST Recoverable - GST & Federal Rebate 10...	284,347.87	0.00	69,156.16
01-001-0121-01595	GST/HST Recoverable - Provincial Rebate 78%	343,271.18	0.00	84,867.01
01-001-0121-01596	GST/HST Recoverable - Commercial ITC 100%	76,767.87	11,356.11	33,938.77
01-001-0121-02004	Accounts Receivable - Local Improvements	342,676.57	342,676.57	342,676.57
01-001-0121-02005	Accounts Receivable	170,270.57	98,454.29	341,727.83
01-001-0121-02021	Accounts Receivable - Beachfront Properties	512,379.18	(27,677.50)	2,113.86
01-001-0121-02023	Accounts Receivable - Special Events	4,874.76	4,874.76	4,874.76
01-001-0121-02040	Accounts Receivable - Year End	1,709,608.12	1,500,311.66	2,101,577.23
01-001-0121-02042	Accounts Receivable - Grants	687,823.27	0.00	1,018,941.69
01-001-0121-02500	Unallocated Receipts	(241.63)	(5,412.99)	0.00
01-001-0121-02630	Allowance for Uncollectible Accounts	(235,236.46)	(196,649.26)	(235,236.46)
01-002-0221-05600	GST/HST Payable	(79,180.87)	0.00	854.78
01-002-0221-05610	GST/HST Clearing	128,255.21	772,690.16	1,953,724.40
		<u>3,947,437.64</u>	<u>2,502,322.80</u>	<u>5,720,727.17</u>
	Local improvements receivable			
01-001-0121-02007	Accounts Receivable - Local Improvements 2012-68	525.28	1,050.45	1,050.45
01-002-0221-01507	Deferred Revenue - Local Improv 2012-68 Interest	(51.40)	(334.62)	(51.40)
01-001-0121-02008	Accounts Receivable - Local Improvements Prior Yrs	538.04	1,076.10	1,076.10
01-002-0221-01508	Deferred Revenue - Local Improv Prior Yrs Interest	(259.90)	(389.85)	(259.90)
01-001-0121-02009	Accounts Receivable - Local Improvements 2013-61	1,419.28	34,086.21	34,086.21
01-002-0221-01509	Deferred Revenue - Local Improv 2013-61 Interest	(982.76)	(2,805.21)	(982.76)
01-001-0121-02030	Accounts Receivable-Water/Sewer Private Loans	31,004.00	39,770.56	47,454.56
01-002-0221-01504	Deferred Revenue - Private Loan Interest	(1,741.96)	(3,056.42)	(1,741.96)
01-001-0121-02019	Accounts Receivable - Local Improvements 2016-24	148,617.57	180,165.53	180,165.53
01-002-0221-01519	Deferred Revenue - Local Improv 2016-24 Interest	(5,982.08)	(9,902.91)	(5,982.08)
01-001-0121-02026	Accounts Receivable - Local Improvements 2015-65	102,956.73	154,435.32	154,435.32
01-002-0221-01526	Deferred Revenue - Local Improv 2015-65 Interest	(6,208.54)	(11,399.07)	(6,208.54)
01-001-0121-02027	Accounts Receivable - Local Improvements 2016-13	1,900.48	2,850.72	2,850.72
01-002-0221-01527	Deferred Revenue - Local Improv 2016-13 Interest	(114.60)	(189.71)	(114.60)
01-001-0121-02028	Accounts Receivable - Local Improvements 2016-1...	1,562.66	2,343.99	2,343.99
01-002-0221-01528	Deferred Revenue - Local Improv 2016-125 Interest	(92.97)	(153.88)	(92.97)
		<u>273,089.83</u>	<u>387,547.21</u>	<u>408,028.67</u>
	Note receivable from government business ent...			
01-002-0280-04400	Note Receivable-Govt Bus Enterprise	3,593,269.00	3,593,269.00	3,593,269.00
	Investment in government business enterprise			
01-002-0280-04405	Investment-Govt Bus Enterprise	19,041,486.00	18,424,976.00	19,041,486.00
	Total Financial Assets	<u>\$127,683,622.53</u>	<u>\$136,146,336.29</u>	<u>\$109,001,624.52</u>

**Town of Wasaga Beach
Balance Sheet**

	As at Jun 2024	As at Jun 2023	As at Dec 2023
Liabilities			
Accounts payable and accruals			
01-002-0215-04160 Deposits - Water Valve Hydrant Use	(12,000.00)	(7,200.00)	(14,400.00)
01-002-0215-04200 Deposits - Road Occupancy	(215,711.07)	(264,140.31)	(120,711.07)
01-002-0215-04210 Deposits - Lot Grading	(273,000.00)	(286,000.00)	(264,000.00)
01-002-0215-04220 Deposits - Community Garden	(1,530.00)	(1,620.00)	(1,560.00)
01-002-0215-04260 Deposits - Beachfront Properties	(92,100.00)	(75,990.00)	(124,402.90)
01-002-0215-04390 Deposits - MNR - Parking Tickets 50%	0.00	(7,522.53)	0.00
01-002-0215-04395 Deposits - Medical Clinic	0.00	0.00	12,480.85
01-002-0215-04400 Staff Annual Golf Tournament	(2,496.44)	(100.54)	(2,496.44)
01-002-0221-01501 Accounts Payable - Year End	(1,196,446.27)	(6,265,459.01)	(2,273,531.84)
01-002-0221-01502 Deferred Revenue	(106,654.36)	(7,104.36)	(184,670.75)
01-002-0221-05000 Accounts Payable	(8,192,117.09)	(2,773,871.51)	(13,597,624.15)
01-002-0221-05010 Taxes Payable - County	171.22	0.00	(511,203.39)
01-002-0221-05020 Taxes Payable - Public School	0.00	(2,526.60)	(311,622.43)
01-002-0221-05030 Taxes Payable - Separate School	0.00	(1,002.74)	(64,143.38)
01-002-0221-05080 Payable - SMCDSD Development Charges	(37,739.31)	(598,275.96)	(3,558.31)
01-002-0221-05100 Taxes Payable - French Public School	(4,605.38)	(71.75)	(4,605.38)
01-002-0221-05110 Taxes Payable - French Separate School	4,605.38	(63.21)	(3,587.21)
01-002-0221-05170 Payable - County Development Charges	(110,443.00)	(1,741,108.35)	(13,052.00)
01-002-0222-01411 CPP Clearing	(4,425.18)	0.00	(67,891.30)
01-002-0222-01413 EI Clearing	(1,259.31)	0.00	(25,966.02)
01-002-0222-01415 Income Tax Clearing	7,155.04	0.00	(98,077.94)
01-002-0222-01417 Canada Life Benefit Clearing	0.00	0.00	(73.71)
01-002-0222-04500 Payroll Clearing	6,380.31	(405,043.99)	(435,301.71)
01-002-0222-04520 OMERS Clearing	(8,177.84)	(10,109.48)	(119,999.42)
01-002-0222-04521 OMERS Leave Purchase Clearing	(888.65)	1,939.69	1,756.45
01-002-0222-04540 Employer Health Tax Clearing	(1,552.00)	0.00	(11,038.84)
01-002-0222-04580 Dues - Firefighter Association	0.00	0.00	(742.50)
01-002-0222-04590 Dues - Public Works Local 3115	6.27	0.00	(1,652.99)
01-002-0222-04640 Firefighters - Food/Lottery Fund	0.00	0.00	(108.50)
01-002-0222-04660 WSIB Clearing	85.02	0.00	(15,583.45)
01-002-0222-04680 RRSP Canada Life	0.00	0.00	(550.00)
01-002-0222-04700 Accrued Vacation - current year	(241,397.77)	(152,656.12)	(236,778.45)
01-002-0222-04710 Payroll - Uniform Deposits	(1,350.00)	(1,500.00)	0.00
01-002-0222-04715 Accrued Overtime	(299,764.45)	(256,450.38)	(189,958.01)
	(10,785,254.88)	(12,855,877.15)	(18,684,654.79)
Developer deposits			
01-001-0111-01160 Developer Deposit clearing	(63,443.50)	(14,856.20)	(68,299.70)
01-001-0121-02002 Developer Security Deposits	(2,420,541.10)	(4,431,494.75)	(4,717,852.94)
01-001-0121-02045 Developer Expense Recovery Deposits	(28,887.42)	(35,945.00)	(20,628.20)
	(2,512,872.02)	(4,482,295.95)	(4,806,780.84)
Deferred revenue - obligatory reserve funds			
01-002-0275-07000 Development Charges Clearing	1,844.00	180,365.00	1,844.00
01-002-0275-07010 Oblig RF: Parkland	(1,193,058.94)	(1,186,868.24)	(1,110,931.64)
01-002-0275-07020 Oblig RF: Building Code Act	(2,692,908.89)	(2,821,538.85)	(2,633,248.41)
01-002-0275-07040 Oblig RF: Restricted Donations	0.00	(639,160.24)	0.00
01-002-0275-07060 Oblig RF: Canada Community Building Fund (FGT)	(2,906,031.08)	(3,588,711.12)	(3,840,444.08)
01-002-0275-07070 Oblig RF: Provincial Gas Tax	(235,497.48)	(195,091.48)	(230,182.48)
01-002-0275-07080 Oblig RF: Ontario Community Infrastructure Fund	(2,882,638.08)	(3,193,741.59)	(3,541,582.31)
01-002-0275-07095 Oblig RF: Ontario Safe Restart Fund (COVID-19)	(377,238.19)	(377,615.68)	(377,238.19)
01-002-0275-07096 Oblig RF: Ontario Safe Restart Fund - Transit	0.00	(82,163.00)	0.00
01-002-0275-07390 Oblig RF: Public Works (Buildings & Fleet)	(2,059,073.45)	(2,051,821.93)	(1,954,034.57)
01-002-0275-07400 Oblig RF: Emergency & Fire Services	(781,397.66)	(646,021.56)	(720,004.08)
01-002-0275-07410 Oblig RF: Roads & Related	(14,505,806.78)	(14,859,854.10)	(13,823,142.98)
01-002-0275-07420 Oblig RF: Parks	(1,523,498.98)	(1,750,998.19)	(1,466,568.04)
01-002-0275-07425 Oblig RF: Indoor Recreation	5,494,612.14	5,620,265.35	5,540,528.32
01-002-0275-07430 Oblig RF: Library Service	6,266,431.55	6,021,660.16	6,141,622.61
01-002-0275-07440 Oblig RF: Development Related Studies	(91,614.42)	(73,880.62)	(83,618.38)
01-002-0275-07450 Oblig RF: Waterworks	(6,119,215.87)	(7,158,152.92)	(5,781,865.14)
01-002-0275-07460 Oblig RF: Wastewater	(1,159,861.47)	(995,692.85)	(1,070,750.95)
01-002-0275-07470 Oblig RF: Storm Drainage	156,843.58	434,488.87	270,127.78
01-002-0275-07480 Oblig RF: Transit	(227,392.02)	(175,683.06)	(219,730.41)
01-002-0275-07490 Oblig RF: Parking	(26,844.02)	(25,637.02)	(26,238.02)
	(24,862,346.06)	(27,565,853.07)	(24,925,456.97)

**Town of Wasaga Beach
Balance Sheet**

		As at Jun 2024	As at Jun 2023	As at Dec 2023
	Long-term liabilities			
02-002-0248-00681	Debenture Debt: By-Law 2015-34	(4,995,844.82)	(5,233,466.46)	(5,115,370.98)
02-002-0248-00682	Debenture Debt: By-Law 2015-43	(4,439,000.00)	(4,715,000.00)	(4,577,000.00)
02-002-0248-00683	Debenture Debt: By-Law 2016-120	(625,000.00)	(875,000.00)	(750,000.00)
02-002-0248-00684	Debenture Debt: By-Law 2020-12	(108,030.75)	(213,870.07)	(161,221.55)
02-002-0248-00685	Debenture Debt: By-Law 2022-12 Main St Bridge	(1,844,169.85)	(2,429,206.65)	(2,138,490.69)
02-002-0248-00686	Debenture Debt: TPAL	(17,000,000.00)	(12,000,000.00)	(17,000,000.00)
		<u>(29,012,045.42)</u>	<u>(25,466,543.18)</u>	<u>(29,742,083.22)</u>
	Employee future benefits			
01-002-0222-01502	Employee Future Benefits Payable	(1,651,000.00)	(1,425,600.00)	(1,651,000.00)
	Asset retirement obligation			
01-002-0300-01000	Asset Retirement Obligation	(328,942.11)	0.00	(328,942.11)
	Total Liabilities	<u>(\$69,152,460.49)</u>	<u>(\$71,796,169.35)</u>	<u>(\$80,138,917.93)</u>
	Net Financial Assets/(Debt)	<u>\$58,531,162.04</u>	<u>\$64,350,166.94</u>	<u>\$28,862,706.59</u>
	Non-Financial Assets			
	Tangible capital assets - net			
01-004-6100:6600-6100...	Cost	458,899,556.26	389,807,468.86	458,899,556.26
01-005-6200:6600-6200...	Accumulated Amortization	(131,555,655.86)	(123,449,260.58)	(131,555,655.86)
01-004-6700-67000	Construction in Progress - Cost	<u>9,984,591.84</u>	<u>41,715,227.12</u>	<u>9,984,591.84</u>
		337,328,492.24	308,073,435.40	337,328,492.24
	Prepaid expenses and inventories			
01-001-0121-02590	Inventories of Supplies	0.00	0.00	98,092.20
01-001-0121-02600	Prepaid Expenses	<u>54,224.66</u>	<u>31,764.23</u>	<u>327,259.19</u>
		54,224.66	31,764.23	425,351.39
	Total Non-Financial Assets	<u>\$337,382,716.90</u>	<u>\$308,105,199.63</u>	<u>\$337,753,843.63</u>
	Accumulated remeasurement gain (loss)			
01-003-0299-92000	Accumulated Remeasurement Gain (Loss)	0.00	0.00	(1,322,486.95)
	Total Accumulated Surplus/(Deficit)	<u>\$395,913,878.94</u>	<u>\$372,455,366.57</u>	<u>\$365,294,063.27</u>

**Town of Wasaga Beach
Balance Sheet**

	As at Jun 2024	As at Jun 2023	As at Dec 2023
Annual Surplus/(Deficit)	(338,510,427.94)	(320,143,870.08)	(307,257,465.31)
Reserves			
01-002-0271-05015 Reserves: Policing	(289,350.54)	(261,448.30)	(289,350.54)
01-002-0271-05025 Reserves: Legal/OMB	(142,443.79)	(156,260.77)	(142,443.79)
01-002-0271-05035 Reserves: Information Technology	(153,769.32)	(94,421.76)	(133,519.32)
01-002-0271-05046 Reserves: Beachfront Rental Properties	3,221,420.36	3,461,476.24	3,221,420.36
01-002-0271-05047 Reserves: Dome Site Property Rehabilitation	(2,968.63)	(9,341.36)	(2,968.63)
01-002-0271-05050 Reserves: Insurance	(12,000.00)	(1.37)	(12,000.00)
01-002-0271-05740 Reserves: EDO	(566,379.83)	(294,089.01)	(567,879.61)
01-002-0271-05745 Reserves: Corporate Initiatives	(418,723.73)	0.00	(341,223.73)
01-002-0271-05750 Reserves: Administration	(818,075.21)	(878,352.76)	(817,332.57)
01-002-0271-05752 Reserves: Land	(221,969.97)	(173,067.60)	(248,067.60)
01-002-0271-05754 Reserves: Corporate Services	(32,557.76)	0.00	(32,557.76)
01-002-0271-05756 Reserves: Georgian Triangle Humane Society	(15,000.00)	0.00	0.00
01-002-0271-05760 Reserves: Elections	(42,500.00)	(10,000.00)	(20,000.00)
01-002-0271-05770 Reserves: Fire	(117,633.00)	(97,892.23)	(117,633.00)
01-002-0271-05780 Reserves: Building	0.00	(52,633.68)	0.00
01-002-0271-05785 Reserves: Development Services	(415,315.36)	0.00	(443,830.00)
01-002-0271-05810 Reserves: Public Works General	(515,780.29)	(639,540.52)	(555,694.24)
01-002-0271-05811 Reserves: Engineering	(337,221.06)	(495,952.81)	(337,221.06)
01-002-0271-05812 Reserves: Winter Maintenance	(339,554.49)	(264,554.49)	(339,554.49)
01-002-0271-05814 Reserves: Lot Grading Deposits	(740,581.51)	(660,581.51)	(740,581.51)
01-002-0271-05815 Reserves: Road Occupancy Deposits	(310,105.84)	(303,264.52)	(310,105.84)
01-002-0271-05816 Reserves: Waste Management	(35,676.42)	(35,676.42)	(35,676.42)
01-002-0271-05820 Reserves: Water	(11,217,674.62)	(11,673,190.90)	(11,228,253.01)
01-002-0271-05825 Reserves: Sewer	(6,330,462.46)	(8,203,551.96)	(6,936,213.92)
01-002-0271-05826 Reserves: Clearview Contributions (WPCP capacity)	(1,341,459.68)	(1,334,744.40)	(1,341,459.68)
01-002-0271-05835 Reserves: Storm Maintenance	(172,393.15)	6,503.64	(164,684.70)
01-002-0271-05840 Reserves: Library	(546,022.44)	(413,444.41)	(572,435.02)
01-002-0271-05870 Reserves: Cemetery	(136,614.84)	(87,669.22)	(158,614.84)
01-002-0271-05900 Reserves: Facilities & Recreation	(738,487.05)	(730,049.09)	(863,972.05)
01-002-0271-05905 Reserves: Events	(8,941.44)	(115,511.06)	(8,941.44)
01-002-0271-05910 Reserves: Parks General	(923,914.31)	(775,578.65)	(923,914.31)
01-002-0271-05915 Reserves: Mayor's Challenge Surplus	(40,794.87)	(42,237.27)	(70,794.87)
01-002-0271-05920 Reserves: Transit	(422,796.72)	(571,511.41)	(422,796.72)
01-002-0271-05930 Reserves: Parking	(548,837.75)	(821,477.80)	(553,056.61)
01-002-0271-05940 Reserves: Tax Rate Stabilization	(2,428,752.43)	(1,689,565.62)	(2,547,547.43)
01-002-0271-05950 Reserves: Working Funds	(2,276,687.20)	(1,838,086.39)	(2,276,687.20)
01-002-0271-05952 Reserves: Internal Capital Financing	4,879,413.97	4,433,198.47	4,879,413.97
01-002-0271-05960 Reserves: Capital Replacement	(6,896,850.58)	(11,071,965.61)	(7,580,017.50)
01-002-0271-05961 Reserves: Building Replacement	(337,047.90)	0.00	(348,277.32)
01-002-0271-05962 Reserves: Fleet Replacement	(435,964.60)	0.00	(435,964.60)
01-002-0271-05970 Reserves: OLG Current Year Revenue	(316,382.00)	(438,744.00)	0.00
01-002-0271-05971 Reserves: OLG Community Reinvestment	36,766.35	0.00	(50,000.20)
01-002-0271-05972 Reserves: OLG Accumulated Contingency	(1,287,061.33)	0.00	(1,289,899.00)
01-002-0271-05980 Reserves: Govt Business Enterprises	(3,593,269.00)	(3,593,269.00)	(3,593,269.00)
	(37,390,420.44)	(39,926,497.55)	(38,753,605.20)
Reserve funds			
01-002-0275-02035 Discretionary Reserve Fund: Developer Contributi...	(241,506.76)	(241,506.76)	(241,506.76)
	(241,506.76)	(241,506.76)	(241,506.76)
Equity in government business enterprise			
01-002-0280-04406 Equity-Govt Bus Enterprise	(19,041,486.00)	(18,424,976.00)	(19,041,486.00)
02-001-0157-03801 Capital Outlay - By-Law 2015-34	(119,526.16)	(116,249.18)	0.00
02-001-0157-03802 Capital Outlay - By-Law 2015-43	(138,000.00)	(138,000.00)	0.00
02-001-0157-03803 Capital Outlay - By-Law 2016-120	(125,000.00)	(125,000.00)	0.00
02-001-0157-03804 Capital Outlay - By-Law 2020-12	(53,190.80)	(52,111.77)	0.00
02-001-0157-03805 Capital Outlay - By-Law 2022-12 Main St Bridge	(294,320.84)	(287,155.23)	0.00
02-001-0157-03806 Capital Outlay - TPAL	0.00	7,000,000.00	0.00
	(730,037.80)	6,281,483.82	0.00
Total Accumulated Surplus/Deficit	(\$395,913,878.94)	(\$372,455,366.57)	(\$365,294,063.27)