

Summary of Reserves, Reserve Funds and Trust Funds

Schedule A

December 31, 2022

Schedule	Opening Balance 1-Jan-22	Additions	Reductions	Interest	Interfund loan	Ending Balance 31-Dec-22	Outstanding Commitment to Capital	Interfund	Interfund Loan ¹	Estimated Unbooked Add/Commit	Adjusted Balance ² 31-Dec-22
Schedule B Reserves & Discretionary Reserve Funds											
Capital Reserves	26,844,736	15,879,566	(12,048,906)	407,205	(5,736,338)	25,346,263			(5,104,062)	(660,184)	19,582,018
Stabilization Reserves	10,652,381	1,727,945	(3,662,562)	60,576	-	8,778,340			-	(1,340,135)	7,438,205
Operating Reserves	6,647,880	1,041,707	(2,003,074)	8,056	-	5,694,570			-	845,572	6,540,142
Discretionary	10,230	-	(230)	230	-	10,230			-	-	10,230
Schedule C Obligatory Reserve Funds											
Development Charges	5,784,579	2,642,041	(9,990,214)	256,017	5,241,891	3,934,315	(9,029,724)		5,104,062	(8,653)	-
Other Deferred Revenue	28,348,853	3,485,136	(3,916,898)	668,184	-	28,585,276	(5,873,334)		-	-	22,711,943
Schedule D Trust Funds											
Schedule D Trust Funds	3,118,850	123,261	(22,154)	72,701	-	3,292,657			-	-	3,292,657
Operating Fund ³					494,447	494,447					494,447
Grand Total	81,407,509	24,899,657	(31,644,036)	1,472,969	-	76,136,099	(14,903,057)	-	-	(1,163,400)	60,069,642

Notes:

1. Represents interim loans from the Town's reserve required in 2022 to negate deficit balances in the DC reserves. The interfund loans, including interest, will be recovered from future DC collections.
2. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.
3. Represents the loan for the Acton Town Hall renovations