

									Estimated <sup>2</sup>		
Reserve Fund	Fund	Opening Bal <sup>1</sup> 1-Jan-18	Interest	Additions	Reductions	Balance Reclass	Balance 30-Sep-18	Interfund Loans	Unbooked Additions	Unbooked Commitments	Estimated Balance 31-Dec-18
Obligatory Reserve Funds											
Development Charges											
Transportation Services	11	6,185,595	73,227	1,416,834	(6,962,110)		713,546	(96,207)	634,796		1,252,135
Storm Water Management Services	12	(732,049)	2,434	45,226	(153,165)		(837,554)	947,725	18,651		128,822
Municipal Parking Services	13	(321,834)	10,627	11,009	-		(300,198)	342,589	5,053		47,444
Fire Protection Services	14	(1,241,296)	3,051	107,801	(427,626)		(1,558,070)	1,088,976	48,936	-	(420,158)
Recreation and Parks Services	15	(6,302,751)	17,651	278,181	(5,846,310)		(11,853,229)	10,351,383	795,881	(482,802)	(1,188,767)
Library Services	16	(252,196)	2,094	36,686	(186,344)		(399,760)	250,542	105,571	(186,344)	(229,991)
Administration Services	17	918,987	3,006	102,382	(1,168,108)		(143,733)	-	42,418		(101,315)
Transit Services	18	3,607	104	3,670	-		7,381	-	1,684		9,065
Total Development Charges <sup>3</sup>		(1,741,937)	112,194	2,001,789	(14,743,663)	-	(14,371,617)	12,885,008	1,652,990	(669,146)	(502,765)
Other											
Building Permit	21	5,589,600	106,065	55,342	(933,256)		4,817,751		397,301	(39,945)	5,175,107
Deferred Federal Grants	23	-	1,489	225,988	-		227,477		-	-	227,477
Canada Gas Tax Funding	22	699,177	33,584	939,731	(2,273,348)		(600,856)		939,731	-	338,875
Parkland: Cash-in-Lieu	25	4,748,219	98,977	100,785	(53,775)		4,894,206		-	(7,925)	4,886,281
Total Other Reserve Funds		11,036,996	240,115	1,321,846	(3,260,379)	-	9,338,578	-	1,337,032	(47,870)	10,627,740
Obligatory Reserve Fund Reclassed <sup>4</sup>											
Ontario Street	20	27,860	587	-	-	(28,447)	-		-	-	-
Total Reserve Fund Reclassed		27,860	587	-	-	(28,447)	-	-	-	-	-
Total Obligatory Reserve Funds & Deferred Revenue											
Deferred Revenue		9,322,919	352,896	3,323,635	(18,004,042)	(28,447)	(5,033,039)	12,885,008	2,990,022	(717,016)	10,124,975

Notes:

1. 2017 closing balance reported in CORPSERV-2018-0016 was 57,752,034. The 2018 opening balances above include the final distribution to reserves of the 2017 operating surplus of \$1,486,670
2. Unbooked additions and commitments are estimated values.
3. Total year end balance for Development Charges as per Development Charges Act cannot be in a deficit position. Additional interfund loans will be required to fund a year end deficit.
4. Obligatory reserve fund related to Ontario Street funding has been reclassed to deferred revenue as per report CORPSERV-2018-0030 in the operating fund.