

**Figure 1**  
**Municipality of The Township of Guelph/Eramosa**  
**2017 Annual Treasurer's Statement of Reserve Funds for By-Law 52/2014**

Description	Services to which the Development Charge Relates									Total
	Non-Discounted Services						Discounted Services			
	Services Related to a Highway	Water	Wastewater	Protection 4	Area 1	Area 2	Administration	Parks and Recreation <sup>5</sup>		
Opening Balance, January 1, 2017	\$ (90,883)	\$ 32,503	\$ 121,712	\$ 101,197	\$ 110,099	\$ 82,445	\$ (47,609)	\$ 1,559,071	\$ -	\$ 1,868,535
Plus:										
Development Charge Collections	\$ 46,002	\$ 133,601	\$ 533,722	\$ 52,565	\$ -	\$ -	\$ 29,848	\$ 318,478	\$ -	\$ 1,114,216
Accrued Interest	\$ (436)	\$ 2,798	\$ 288	\$ 436	\$ 1,947	\$ 1,458	\$ (165)	\$ 11,837	\$ -	\$ 18,162
Repayment of Monies Borrowed from Fund and Associated Interest <sup>1</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 45,566	\$ 136,399	\$ 534,010	\$ 53,001	\$ 1,947	\$ 1,458	\$ 29,683	\$ 330,315	\$ -	\$ 1,132,378
Less:										
Amount Transferred to Capital (or Other) Funds <sup>2</sup>	\$ -	\$ 387,165	\$ 1,826,469	\$ 60,000	\$ 112,045	\$ 83,903	\$ 5,815	\$ 1,037,807	\$ -	\$ 3,513,204
Amounts Refunded	\$ 3,778	\$ 15,053	\$ 60,136	\$ 4,317	\$ -	\$ -	\$ 2,451	\$ 26,153	\$ -	\$ 111,888
Amounts Loaned to Other D.C. Service Category for Interim Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credits <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 3,778	\$ 402,218	\$ 1,886,606	\$ 64,317	\$ 112,045	\$ 83,903	\$ 8,266	\$ 1,063,960	\$ -	\$ 3,625,092
Closing Balance, December 31, 2016	\$ (49,095)	\$ (233,316)	\$ (1,230,884)	\$ 89,881	\$ 0	\$ 0	\$ (26,192)	\$ 825,426	\$ -	\$ (624,179)

<sup>1</sup> Source of funds used to repay the D.C. reserve fund

<sup>2</sup> Funding to support 2017 Growth Related Capital

<sup>3</sup> Net amount refunded

<sup>4</sup> Service category includes: Police Services and Fire Services

<sup>5</sup> Service category includes: Indoor Recreation Services and Parkland Development Services

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

