

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31 2013

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION						
Growth Related Studies	(\$7,590,492)	\$0	\$782,848	(\$6,807,643)	\$0	(\$6,807,643)
FIRE						
Vehicles	\$1,448,989	\$0	(\$9,297)	\$1,439,692	\$1,497,800	(\$58,108)
Equipment	(\$796,475)	\$0	\$59,504	(\$736,971)	\$0	(\$736,971)
Buildings	(\$4,739,992)	\$0	\$937,187	(\$3,802,805)	\$0	(\$3,802,805)
Land	\$1,674,223	\$0	\$185,950	\$1,860,173	\$0	\$1,860,173
Furniture	\$370,584	\$0	\$22,314	\$392,898	\$0	\$392,898
LIBRARY						
Building	(\$7,836,717)	\$0	\$1,777,679	(\$6,059,037)	\$10,818,931	(\$16,877,968)
Land	\$676,167	\$0	(\$247,313)	\$428,854	\$0	\$428,854
Furniture	\$447,204	\$0	\$277,065	\$724,269	\$0	\$724,269
Collection	\$2,870,643	\$0	(\$24,173)	\$2,846,470	\$0	\$2,846,470
PARKLAND						
Equipment	(\$6,626,487)	\$0	\$5,738,409	(\$888,078)	\$0	(\$888,078)
Buildings	\$9,720,823	\$0	\$74,380	\$9,795,203	\$0	\$9,795,203
Land	\$1,787,743	\$0	(\$156,198)	\$1,631,545	\$0	\$1,631,545
Development	\$44,036,683	\$0	(\$63,223)	\$43,973,460	\$9,884,687	\$34,088,773
RECREATION						
Equipment	(\$5,983,817)	\$0	\$7,040,057	\$1,056,240	\$0	\$1,056,240
Land	(\$8,823,221)	\$0	\$1,357,433	(\$7,465,788)	\$0	(\$7,465,788)
Facilities	(\$3,823,079)	\$0	(\$115,289)	(\$3,938,368)	\$50,925,167	(\$54,863,535)
PUBLIC WORKS						
Equipment	\$35,372	\$0	\$741,939	\$777,311	\$0	\$777,311
Land	\$320,988	\$0	(\$39,049)	\$281,939	\$0	\$281,939
Facilities	\$6,351,174	\$0	\$115,289	\$6,466,463	\$0	\$6,466,463
Fleet	(\$186,339)	\$0	\$104,132	(\$82,207)	\$0	(\$82,207)
PARKING						
Equipment	(\$1,271)	\$0	\$1,859	\$588	\$0	\$588
Land	(\$11,397)	\$0	\$16,735	\$5,338	\$0	\$5,338
Facilities	(\$11,390)	\$0	\$16,735	\$5,345	\$0	\$5,345
TOTAL CITY WIDE SOFT SERVICES	\$23,309,917	\$0	\$18,594,973	\$41,904,890	\$73,126,585	(\$31,221,695)
CITY WIDE HARD SERVICES	\$54,616,957	\$4,380,986	\$33,455	\$59,031,398	\$13,756,614	\$45,274,784
AREA SPECIFIC CHARGES	\$1,280,901	\$570,780	\$2,237	\$1,853,919	\$0	\$1,853,919
TOTAL DEVELOPMENT CHARGE RESERVE	\$79,207,775	\$4,951,767	\$18,630,665	\$102,790,207	\$86,883,199	\$15,907,008

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
For the Period January 1 2013 to December 31 2013

SCHEDULE B

	BALANCE AT JANUARY 1 2013	DEVELOPMENT CHARGES EARNED	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL	TRANSFER FROM CAPITAL*	BALANCE AT DECEMBER 31 2013	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31, 2013
ADMINISTRATION									
Growth Related Studies	(\$5,496,378)	\$891,474	(\$229,741)	(\$4,834,645)	(\$2,961,860)	\$988,861	(\$6,807,643)	\$0	(\$6,807,643)
FIRE									
Vehicles	\$1,386,154	\$78,264	\$25,273	\$1,489,692	(\$50,000)		\$1,439,692	\$1,497,800	(\$58,108)
Equipment	(\$751,421)	\$38,692	(\$24,242)	(\$736,971)			(\$736,971)	\$0	(\$736,971)
Buildings	(\$4,211,216)	\$540,083	(\$146,422)	(\$3,817,554)	(\$16,567)	\$31,316	(\$3,802,805)	\$0	(\$3,802,805)
Land	\$1,420,517	\$222,718	\$26,535	\$1,669,770		\$190,403	\$1,860,173	\$0	\$1,860,173
Furniture	\$314,626	\$2,136	\$6,327	\$323,089		\$69,809	\$392,898	\$0	\$392,898
LIBRARY									
Building	(\$6,816,062)	\$1,393,509	(\$246,855)	(\$5,669,408)	(\$396,000)	\$6,370	(\$6,059,037)	\$10,818,931	(\$16,877,968)
Land	\$1,016,927	\$152,514	\$24,567	\$1,194,009	(\$765,155)		\$428,854	\$0	\$428,854
Furniture	\$600,131	\$116,272	\$7,866	\$724,269			\$724,269	\$0	\$724,269
Collection	\$2,968,637	(\$172,460)	\$50,293	\$2,846,470			\$2,846,470	\$0	\$2,846,470
PARKLAND									
Equipment	(\$735,699)	\$72,821	(\$225,200)	(\$888,078)			(\$888,078)	\$0	(\$888,078)
Buildings	\$8,536,178	\$1,092,868	\$166,156	\$9,795,203			\$9,795,203	\$0	\$9,795,203
Land	\$1,552,072	\$49,688	\$29,786	\$1,631,545			\$1,631,545	\$0	\$1,631,545
Development	\$43,393,098	\$5,671,188	\$793,920	\$49,858,206	(\$6,408,449)	\$523,702	\$43,973,460	\$9,884,687	\$34,088,773
RECREATION									
Equipment	\$1,158,615	\$127,620	(\$229,995)	\$1,056,240			\$1,056,240	\$0	\$1,056,240
Land	(\$4,108,666)	\$665,963	(\$150,938)	(\$3,593,641)	(\$3,872,147)		(\$7,465,788)	\$0	(\$7,465,788)
Facilities	\$6,243,875	\$7,765,643	\$129,026	\$14,138,544	(\$18,582,501)	\$505,599	(\$3,938,368)	\$50,925,167	(\$54,863,535)
PUBLIC WORKS									
Equipment	\$862,332	(\$82,743)	(\$2,278)	\$777,311			\$777,311	\$0	\$777,311
Land	\$6,403,193	\$268,271	\$68,325	\$6,739,789	(\$6,457,850)		\$281,939	\$0	\$281,939
Facilities	\$5,840,201	\$555,700	\$106,562	\$6,502,463	(\$36,000)		\$6,466,463	\$0	\$6,466,463
Fleet	\$64,086	\$79,879	(\$4,684)	\$139,281	(\$258,230)	\$36,742	(\$82,207)	\$0	(\$82,207)
PARKING									
Studies	\$0	\$620	(\$32)	\$588			\$588	\$0	\$588
Equipment	\$0	\$5,625	(\$287)	\$5,338			\$5,338	\$0	\$5,338
Development	\$0	\$5,633	(\$287)	\$5,345			\$5,345	\$0	\$5,345
TOTAL CITY-WIDE SOFT SERVICES	\$59,641,201	\$19,541,978	\$173,677	\$79,356,856	(\$39,804,758)	\$2,352,792	\$41,904,890	\$73,126,585	(\$31,221,695)
CTTY WIDE HARD SERVICES	\$54,946,843	\$13,972,822	\$949,701	\$69,869,367	(\$19,810,139)	\$8,972,170	\$59,031,398	\$13,756,614	\$45,274,784
AREA SPECIFIC CHARGES	\$22,909	\$15,459	(\$100,584)	(\$62,215)	(\$96,139)	\$2,012,273	\$1,853,919	\$0	\$1,853,919
TOTAL	\$114,610,953	\$33,530,260	\$1,022,795	\$149,164,008	(\$59,711,036)	\$13,337,235	\$102,790,207	\$86,883,199	\$15,907,008

(\$11,820,746)

*Relates mainly to closed capital projects

DEVELOPMENT CHARGES RESERVE
Capital Fund Transfers Addendum
For the Year Ended December 31, 2013

SCHEDULE C

PROJECT	PROJECT DESCRIPTION	AMOUNT FUNDED CITY-WIDE SOFT
06272	Markham Ctr Enterprise Study Ph 2 - Financial Strat. & Funding Submission	\$ 10,303
07624	Berczy Park Waterplay and Tennis Court Constr.	\$ 71,641
07646	Annual top up - Markham Centre Advisory	\$ 7,680
08008	Ames Court N. P. (Greensborough)	\$ 341
09088	Leitchcroft (Times Galleria) Community Park - Construction	\$ 1,700,290
09107	Cornell Fire Station Design	\$ 16,567
09352	Berczy Park South - Final Phase	\$ 99,490
11010	Greenway System Boundary Confirmation	\$ 28,170
11019	Markham Centre Communications Programme	\$ 12,701
11038	Kentview Neighbourhood Park in Box Grove-Design & Const	\$ 2,834
11318	South East Community Centre/Arch. Consulting Services	\$ 1,681,500
11416	Toronto 2015 Pan/Parapan American Games	\$ 68,381
12004	New Official Plan-Public Consultation/Communication	\$ 55,168
12007	New Official Plan - Project Management	\$ 211,930
12008	Growth Monitoring Program	\$ 10,440
12010	New Official Plan 2012	\$ 27,018
12028	Victoria Square Playground & Waterplay Construction	\$ 919,611
12029	South Unionville Ray St. Parkette (Construction)	\$ 986,245
12031	Yorkton Subdivision Parkette	\$ 3,400
12365	Pan Am Soft Costs	\$ 1,100,000
12409	SE Community Ctr-Land Purchase	\$ 4,637,301
12419	Southeast Markham CC Internal PM	\$ 118,975
12420	Southeast Markham CC External PM	\$ 50,000
12421	Southeast Markham CC Other Consultation	\$ 18,234
12435	Phases 1 and 2 ESA and Designated Substance Study	\$ 51,587
13000	Consultant Studies	\$ 56,700
13001	OMB Hearings Development Application	\$ 65,700
13004	Official Plan - OMB	\$ 610,300
13005	Growth Monitoring Program & Data Collection	\$ 18,000
13007	Future Urban Areas - Phase 1 of 5	\$ 360,000
13008	Secondary Plan Program - Phase 1 of 10	\$ 234,000
13012	Box Grove Community Park - Design	\$ 498,420
13013	Sports Park - Studies / E.A.s / Consultation	\$ 498,420
13014	Box Grove S. E. Heritage House Parkette - Construction	\$ 444,510
13015	Property for Park in Markham Centre	\$ 590,040
13016	Major Wood Cathedraltown Park - Design	\$ 97,920
13017	Highway 48 Parkland (north of Museum)	\$ 257,850
13318	Markham Pan Am Centre - Construction (Year 1 of 2)	\$ 15,800,000
13360	SWM Guideline - Update	\$ 61,100
13361	Don Mills Channel Class EA Study - Update	\$ 20,350
13403	Two New Fleet Vehicles - Fire	\$ 50,000
13404	New Fleet - Operations Growth	\$ 58,230
13405	Winter Maintenance Vehicles	\$ 200,000
13442	Highgate Park Shelter	\$ 36,000
13513	Angus Glen Tennis Centre - snow brakes	\$ 27,450
13805	Internal Project Management	\$ 812,300
13843	Main Street Unionville Precinct Master Plan	\$ 225,000
13844	Consultant for Parks Master Plan (9404 Markham Rd)	\$ 63,000
13847	South East CC&L - Corp Communications	\$ 58,716
13851	Expropriation of Parkland in South Unionville	\$ 45,000

13852	Southeast Community Centre and Library - Design Development	\$	196,200
13857	Pan Am - Event and Communications	\$	28,245
13858	North-East Public Works Yard	\$	6,200,000
13859	Milliken Mills Soccer Dome Room Expansion	\$	13,500
13861	DC Background Study	\$	135,000
13862	South Unionville Community Park West - Design	\$	90,000
13865	Allotment Garden Construction - Ph1	\$	49,500
13868	Pan Am - 2 Year Countdown Event	\$	13,500

Total Funded City-Wide Soft	\$	39,804,758
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PROJECT	PROJECT DESCRIPTION	AMOUNT FUNDED CITY-WIDE HARD & ASDC
08402	Traffic Operation Improvements	\$ 230
09300	Rodick Road Extension - PH III (14th to Esna Park)	\$ 530,000
10052	Illumination Requests	\$ 400,000
10054	Main Street, Markham - 16th Ave to Major Mackenzie (Design)	\$ 42,409
10055	Main Street, Markham - Hwy 7 to Church St. (Detailed Design)	\$ 16,536
10057	Sidewalk Requests	\$ 475,000
11055	Sidewalk Program	\$ 200,000
11064	Rodick Rd Final Phase (14th Ave to Esna Park) Construction	\$ 1,000,000
11068	Main St. Markham - Hwy 407 to Hwy 7 (Design)	\$ 70,000
11069	Main St. Markham, 16th Ave to Major Mack-PA & Construct.	\$ 3,700,000
11448	Hwy 7 Streetscape (Verclaire to Sciberras)	\$ 60,000
12046	Hwy 404 Mid-Block Crossing, North of Hwy 7	\$ 300,000
12049	Centurian Drive -Allstate to Woodbine (PA & Const)	\$ 2,073,400
12051	Sidewalk Program	\$ 100,000
12052	Illumination Program	\$ 500,000
12055	Birchmount Rd Crossing at Rouge River-(Construction)	\$ 5,400,000
13020	Midland Avenue - Steeles to Old Kennedy (EA)	\$ 111,800
13021	Yorktech Drive Extension (EA)	\$ 245,900
13023	Helen Avenue Reconstruction (Construction)	\$ 608,069
13024	Church Street - 9th Line to Bur Oak (Design)	\$ 239,700
13025	19th Avenue Improvements (EA)	\$ 253,000
13026	Main St Mkm, Major Mac to Don Cousens Pkwy (Design)	\$ 253,000
13027	Transportation Studies	\$ 275,300
13028	Markham Transportation Strategic Plan Implementation	\$ 77,200
13029	Hwy 404 Crossing (EA and Design)	\$ 568,800
13030	Warden Avenue Sewer, Steeles to Hwy 407 (EA and Design)	\$ 438,900
13031	Milliken Centre - Sanitary Sewer Upgrade (EA and Design)	\$ 309,800
13032	Steeles East Corridor, Sanitary Sewer Upgrade EA & Design	\$ 314,900
13033	Official Plan & Secondary Plan Engineering Studies	\$ 100,000
13035	Hwy 7 & Rodick / 404 North Sewer Diversion (Construction)	\$ 757,700
13471	Traffic Control Signal Design & Construction	\$ 76,932
13472	Pedestrian Accessibility Improvement-Ph 3 of 6	\$ 79,464
13857	Pan Am - Event and Communications	\$ 18,615
13881	Engineering Capital Contingency	\$ 100,000
13884	Traffic Signals on Church St at Country Glen Rd	\$ 209,622
Total Funded City-Wide Hard		\$ 19,906,278
TOTAL CAPITAL FUND TRANSFERS		\$ 59,711,036

SCHEDULE D

Summary of Investments

For the Year Ended December 31, 2013

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
BOND GOV CAN 5.0%	4.66	07-Apr-2004	01-Jun-2014	\$2,063,540	\$2,000,000	\$96,099
BOND GOV CAN 4.0%	3.70	06-Jun-2008	01-Jun-2017	\$4,102,800	\$4,000,000	\$151,804
ONT NOTES	0.98	27-Sep-2013	02-Jan-2014	\$24,935,000	\$25,000,000	\$63,660
GIC BMO	1.40	18-Dec-2013	18-Jan-2014	\$20,000,000	\$20,023,781	\$9,973
GIC VAN CITY	2.06	27-Mar-2012	27-Mar-2013	\$10,000,000	\$10,206,000	\$48,537
GIC BMO	1.40	17-Dec-2012	17-Dec-2013	\$20,000,000	\$20,280,000	\$269,260
				Bank Interest/Other		\$981,819
				Borrowing Interest		(\$598,356)
				TOTAL DCA INTEREST		\$1,022,795

DEVELOPMENT CHARGES RESERVE**SCHEDULE E****Statement of Service-in-Lieu Credits**

Balances by Category as at December 31, 2013

	BALANCES AT JANUARY 1 2013	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31, 2013
AREA-SPECIFIC RESERVES				
AREA 5 - ARMADALE				
Armadale Developers' Group	\$686,012			\$686,012
AREA 42A - SOUTH UNIONVILLE				
1147389 Ontario Limited	\$149,773		(\$149,773)	\$0
AREA 42B.6 - MARKHAM CENTRE S. HWY 7				
1771107 Ontario Inc.	\$4,467,911		(\$240,051)	\$4,227,860
AREA 45A - WISMER				
Wismer Commons Developers Group	\$218,241			\$218,241
AREA 47A - ANGUS GLEN				
Angus Glen Village Limited	\$939,254		(\$939,254)	\$0
CITY-WIDE HARD RESERVES				
FROM AREA 43 - GREENSBOROUGH				
Greensborough Landowners Group and Swan Lake Holdings	\$402,589			\$402,589
FROM AREA 45B - BERCZY				
Berczy Village Landowners Group	\$82,948			\$82,948
Harry Cook Developments Inc.		\$186,606	(\$186,606)	\$0
TOTAL SERVICE-IN-LIEU CREDITS	\$6,946,728	\$186,606	(\$1,515,684)	\$5,617,650

DEVELOPMENT CHARGES RESERVE
Statement of Change in Year-End Balance

SCHEDULE F

	2011	2012	2013	% CHANGE 2011 - 2013
CITY-WIDE SOFT SERVICES				
ADMINISTRATION				
Growth Related Studies	(\$5,295,407)	(\$5,496,378)	(\$6,807,643)	
FIRE				
Vehicles	\$1,060,497	\$1,386,154	\$1,439,692	
Equipment	(\$799,500)	(\$751,421)	(\$736,971)	
Buildings	(\$3,630,838)	(\$4,211,216)	(\$3,802,805)	
Land	\$844,353	\$1,420,517	\$1,860,173	
Furniture	\$310,716	\$314,626	\$392,898	
LIBRARY				
Building	(\$3,876,266)	(\$6,816,062)	(\$6,059,037)	
Land	\$521,085	\$1,016,927	\$428,854	
Furniture	\$516,333	\$600,131	\$724,269	
Collection	\$3,183,566	\$2,968,637	\$2,846,470	
PARKLAND				
Equipment	(\$685,155)	(\$735,699)	(\$888,078)	
Buildings	\$5,087,404	\$8,536,178	\$9,795,203	
Land	\$1,226,307	\$1,552,072	\$1,631,545	
Development	\$35,500,750	\$43,393,098	\$43,973,460	
RECREATION				
Equipment	\$883,597	\$1,158,615	\$1,056,240	
Land	(\$4,612,918)	(\$4,108,666)	(\$7,465,788)	
Facilities	\$16,693,784	\$6,243,875	(\$3,938,368)	
PUBLIC WORKS				
Equipment	\$1,090,283	\$862,332	\$777,311	
Land	\$5,439,463	\$6,403,193	\$281,939	
Facilities	\$4,633,110	\$5,840,201	\$6,466,463	
Fleet	\$442,501	\$64,086	(\$82,207)	
PARKING				
Studies			\$588	
Equipment			\$5,338	
Development			\$5,345	
CITY-WIDE SOFT SERVICES	\$58,533,663	\$59,641,201	\$41,904,890	-28%
CTIY WIDE HARD SERVICES	\$30,343,577	\$54,946,843	\$59,031,398	95%
AREA SPECIFIC CHARGES	\$2,477,319	\$22,909	\$1,853,919	-25%
TOTAL DEVELOPMENT CHARGE RESERVE	\$91,354,559	\$114,610,953	\$102,790,207	13%