

EX15.11

APPENDIX A1: DEFERRED REVENUES - OBLIGATORY RESERVE FUNDS AS OF MAY 31, 2020

DEFERRED REVENUE (OBLIGATORY RESERVE FUND) / ACCOUNT	ACTUALS TO MAY 31, 2020				BALANCE MAY 31, 2020
	BALANCE JAN 1, 2020	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
<i>Restricted by Provincial Legislation</i>					
Development Charges	1,212,724,385	106,687,123	(17,060,394)		1,302,351,114
Parkland Acq / New Development (Section 42)	644,969,273	3,460,802			648,430,076
Planning Act					
Bloor Street Transformation	77,996				77,996
Parking Payment In Lieu	2,530,904				2,530,904
Public Parking - 109 Front Street	71,859				71,859
Section 37	308,775,713	3,387	(16,371)		308,762,729
Section 45	19,120,519		(1,068)		19,119,450
Transportation Cash in Lieu	2,465,539				2,465,539
	333,042,530	3,387	(17,439)		333,028,478
Prov. Gas Tax Revenues for Public Transit	21,453,756		(21,453,756)		0
Building Code Act Service Improvement	122,520,631		(226,405)		122,294,225
<i>Total - Restricted by Provincial Legislation</i>	2,334,710,575	110,151,312	(38,757,994)		2,406,103,893
<i>Restricted by Agreements with Third Parties</i>					
Community Services					
National Child Benefit Support	32,419,778				32,419,778
Homes For The Aged	8,684,430				8,684,430
Kids @ Computers Scholarship Project	3,700,790				3,700,790
Social Housing Federal	15,207,244	19,353			15,226,598
	60,012,242	19,353			60,031,596

**APPENDIX A1: DEFERRED REVENUES - OBLIGATORY RESERVE FUNDS
AS OF MAY 31, 2020**

DEFERRED REVENUE (OBLIGATORY RESERVE FUND) / ACCOUNT	ACTUALS TO MAY 31, 2020				BALANCE MAY 31, 2020
	BALANCE JAN 1, 2020	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
Third Party Agreements					
Golden Mile Transportation System Improvmt	2,593,201				2,593,201
Guild Inn	11,253				11,253
Alexander St Theatre Project	325,992				325,992
Design Exchange	11,754				11,754
Conservation Management	1,102,731				1,102,731
Community Development	2,057,917				2,057,917
Section 16	931,759				931,759
Gardiner West Public Realm Improvement	3,404,303				3,404,303
Ontario Cannabis Legalization	5,769,105		(188,598)		5,580,507
Ward 23 Parks & Recreation Improvement	121,173				121,173
Design Exchange Capital Maintenance	140,154				140,154
Eglinton Flats Tennis Facility Maintenance	47,272				47,272
Ireland Park	62,414				62,414
TransformTo Initiatives	359,609				359,609
Management of Contaminated land	1,082,535				1,082,535
Cross-Boundary Water & Sewg Service	2,676,903				2,676,903
	<u>20,698,074</u>		<u>(188,598)</u>		<u>20,509,476</u>
Toronto Transit Commission (TTC) Fund					
Canadian Strategic Infrastructure	16,152,302				16,152,302
MoveOntario 2020	58,607,745				58,607,745
Toronto-York Spadina Sbwly Ext	78,690,666	10,010,000	14,990,000		103,690,666
Move Ontario Trust Interest	3,639,219				3,639,219
	<u>157,089,933</u>	<u>10,010,000</u>	<u>14,990,000</u>		<u>182,089,933</u>

**APPENDIX A1: DEFERRED REVENUES - OBLIGATORY RESERVE FUNDS
AS OF MAY 31, 2020**

DEFERRED REVENUE (OBLIGATORY RESERVE FUND) / ACCOUNT	ACTUALS TO MAY 31, 2020				BALANCE MAY 31, 2020
	BALANCE JAN 1, 2020	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
State of Good Repair					
Zoo Endangered Species	1,042,663				1,042,663
Tam Heather	343,747				343,747
Racquet Sports- Scarborough	146,214		28,240		174,454
Campeau Dock	241,468				241,468
Harbourfront Parkland	7,779,495				7,779,495
16 Ryerson Cap Maint	286,159				286,159
Allan Lamport Stadium Maintenance	388,486				388,486
North Linear Park Retaining Walls Maint	108,122				108,122
	<u>10,336,353</u>		<u>28,240</u>		<u>10,364,593</u>
Parking Authority					
Parking Authority Mall Rented Property	1,421,888	48,686			1,470,574
	<u>1,421,888</u>	<u>48,686</u>			<u>1,470,574</u>
Water / Wastewater					
Water & Wastewater Capital	1,202,389,068		228,555,771		1,430,944,839
Water Efficiency Loan	2,356,358				2,356,358
	<u>1,204,745,426</u>		<u>228,555,771</u>		<u>1,433,301,196</u>
Total - Restricted by Agreements with Third Parties	<u>1,454,303,916</u>	<u>10,078,039</u>	<u>243,385,413</u>		<u>1,707,767,368</u>
TOTAL DEFERRED REVENUES (OBLIGATORY RESERVE FUNDS)	<u>3,789,014,491</u>	<u>120,229,351</u>	<u>204,627,419</u>		<u>4,113,871,261</u>

APPENDIX B1: ACCUMULATED SURPLUS - RESERVES AS OF MAY 31, 2020

ACTUALS TO MAY 31, 2020

RESERVE / ACCOUNT	BALANCE JAN 1, 2020	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE MAY 31, 2020
Corporate				
Working Capital	58,773,834			58,773,834
Council Furniture and Equipment	174,819			174,819
Council Transition	2,050,652			2,050,652
Capital Financing	428,484,093	20,250,000		448,734,093
Corporate Conference	1,323,990	75,000		1,398,990
Bike Share Program	153,860			153,860
Housing Allowance	5,103,300			5,103,300
Emergency Planning	11,636,017			11,636,017
Arbitration & Legal Awards	2,098,983			2,098,983
Telecommunications Development	52,763			52,763
Telecom Public Policy Benefits	3,898,029			3,898,029
Doubtful Loan Guarantee	249,479			249,479
Police Legal Liabilities	7,293,344			7,293,344
Toronto Police Servs Modernization	4,006,544			4,006,544
Vehicle & Equip Replacement	128,771,655	38,301,832		167,073,486
	654,071,360	58,626,832		712,698,192
Stabilization				
Commodity Price Stabilization	3,363,801			3,363,801
Tax Rate Stabilization	91,063,403	13,164,592		104,227,995
Provincial Offences Courts Stabilization	5,775,660			5,775,660
Assessment Appeal Stabilization	16,637,775			16,637,775
Fleet Services Stabilization	1,646,000			1,646,000
Social Assistance Stabilization	14,817,381			14,817,381

APPENDIX B1: ACCUMULATED SURPLUS - RESERVES AS OF MAY 31, 2020

ACTUALS TO MAY 31, 2020

RESERVE / ACCOUNT	BALANCE JAN 1, 2020	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE MAY 31, 2020
TTC Stabilization	6,600,351			6,600,351
Toronto Centre for the Arts Stabilization	167,373			167,373
Social Housing Stabilization	16,606,751	(25,625)		16,581,126
Homes For the Aged Stabilization	4,098			4,098
Emergency Human Services	2,252,428			2,252,428
Transportation Servs Extreme Weather	19,141,963			19,141,963
Corporate Extreme Weather	13,026,000			13,026,000
Police Museum	223,464			223,464
Sony Centre Stabilization	166,718			166,718
Zoo Stabilization	0			0
TOLive Programming	38,019			38,019
	191,531,183	13,138,967		204,670,151
Water & Wastewater				
Vehicle & Equip Repl - Water/Wastewater	25,089,602	2,506,133		27,595,735
Water & Wastewater Stabilization	74,730,084			74,730,084
	99,819,686	2,506,133		102,325,819
Donations				
WWII Memorial Maintenance	56,280			56,280
Earl Bales Bandshell	5,785			5,785
Public Arts	975,454			975,454
Kew Gardens Playground	133,748			133,748
Art Collection	18,278			18,278
Fire Services Public Education	52,129			52,129

APPENDIX B1: ACCUMULATED SURPLUS - RESERVES AS OF MAY 31, 2020

ACTUALS TO MAY 31, 2020

RESERVE / ACCOUNT	BALANCE JAN 1, 2020	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE MAY 31, 2020
Chinese Archway	38,502			38,502
Wabash Community Centre Project	61,131			61,131
Ward 37 Skateboard	11,980			11,980
Balfour Park Improvements	650			650
Ward 32 Woodbine Beach Park Playgrnd	10,754			10,754
Allan Gardens Revitalization	27,785			27,785
June Callwood Park	35,000			35,000
Glen Cedar Park	7,925			7,925
Tower Renewal Donation	11,167			11,167
Vermont Square	1,333			1,333
Museum Donations	361,768			361,768
	1,809,669			1,809,669
TOTAL RESERVES	947,231,898	74,271,932		1,021,503,831

**APPENDIX C1: ACCUMULATED SURPLUS - COUNCIL-DIRECTED RESERVE FUNDS
AS OF MAY 31, 2020**

RESERVE FUND / ACCOUNT	ACTUALS TO MAY 31, 2020				BALANCE MAY 31, 2020
	BALANCE JAN 1, 2020	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
Employee Benefits					
Worker's Compensation	20,521,792		786,904		21,308,696
Employee Benefits	224,155,370		1,447,687		225,603,056
Sick Leave	32,137,660		2,461,605		34,599,265
Workforce Reduction	2,742,105				2,742,105
Police Central Sick Pay	9,159,862				9,159,862
Police Health Care Spending	6,752,956				6,752,956
	295,469,745	0	4,696,196		300,165,941
Corporate					
Insurance	18,082,707		(13,177,035)		4,905,673
Election	14,874,935				14,874,935
Animal Transaction - Zoo	1,226,313				1,226,313
Environmental Liabilities	2,268,505				2,268,505
Public Health Efficiency	70,181				70,181
Museum And Heritage Services	5,093				5,093
Major Special Event	2,347,791				2,347,791
Hoarding Sign Occupancy Fee	784,719				784,719
Light Emitting Diode (LED)	4,367,204				4,367,204
Toronto 360 Wayfinding	11,629				11,629
Vehicle for Hire	6,093,000				6,093,000
Innovation	8,615,982				8,615,982
Strategic Infrastructure Partnership	55,825,257	665,822			56,491,079
Energy Conservation	3,410,116				3,410,116
Green Energy	489,875				489,875
Environment Protection	7,388				7,388
Home Energy Assistance Toronto	2,105				2,105
Animal Services	636,785				636,785
Transit Infrastructure	13,298,029		(2,650,000)		10,648,029
Eco-Roof Financial Assistance	6,085,161				6,085,161
Local Improvement Charge Energy Works	9,535,122	241,597			9,776,719
Scarborough Transit	119,659,779		20,349,427		140,009,206
Long Term Liability	31,970,296				31,970,296

**APPENDIX C1: ACCUMULATED SURPLUS - COUNCIL-DIRECTED RESERVE FUNDS
AS OF MAY 31, 2020**

RESERVE FUND / ACCOUNT	ACTUALS TO MAY 31, 2020				
	BALANCE JAN 1, 2020	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE MAY 31, 2020
City Building	66,537,968		45,730,506		112,268,473
Smarttrack Funding	935,000				935,000
Pollinator Protection	285,974				285,974
Ontario Works	18,549,811				18,549,811
City Parking	328,413				328,413
Better Bldg Partnership	10,273,052	51,875			10,324,927
Subdividers Deposits	11,491,522				11,491,522
Land Acquisition	145,790,116	7,119,820			152,909,936
	<u>553,859,827</u>	<u>8,079,114</u>	<u>50,252,898</u>		<u>612,191,839</u>
Community Initiatives					
Heritage	1,008				1,008
Public Art	77,486				77,486
Commercial Facade Improvement	32,116				32,116
Community Heritage	22,505				22,505
Capital Revolving Fund - Affordable Housing	30,466,555	250,464	(895,133)		29,821,886
Child Care Expansion	36,987,154				36,987,154
Child Care Capital Cost	87,146,813		660,000		87,806,813
Mayor's Homeless Initiative	76,110				76,110
Parkway Forest Child Care	197,464				197,464
Cultural Facilities Capital Grant	3,978				3,978
Home Improvement	90,283				90,283
	<u>155,101,471</u>	<u>250,464</u>	<u>(235,133)</u>		<u>155,116,802</u>
State of Good Repair					
Solid Waste Management - Perpetual Care	26,427,922		2,946,301		29,374,223
Exhibition Place Capital Improvement	1,165				1,165
Scarborough Civic Centre Expansion	1,144,622				1,144,622
Exhibition Place Green Space Renewal	1,037,754				1,037,754
Yonge Dundas Square	0				0
Don River Park	50,363				50,363
Tree Canopy	13,548,271				13,548,271

**APPENDIX C1: ACCUMULATED SURPLUS - COUNCIL-DIRECTED RESERVE FUNDS
AS OF MAY 31, 2020**

RESERVE FUND / ACCOUNT	ACTUALS TO MAY 31, 2020				
	BALANCE JAN 1, 2020	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE MAY 31, 2020
Road & Sidewalk Repair	11,639,216				11,639,216
Waste Management	78,523,916		9,157,042		87,680,957
Green Lane	10,167,529				10,167,529
Green Lane Perpetual Care	6,340,587				6,340,587
Public Realm	26,275,250	2,972			26,278,222
Winter Maintenance Contribution	37,386				37,386
Solid Waste Debt	25,897,015		9,408,387		35,305,403
Paver Maintenance	363,252				363,252
Casa Loma Capital Maintenance	1,500,747				1,500,747
CP Development Technology	7,065,504				7,065,504
Development Application Review	22,436,625		(565,099)		21,871,526
Exhibition Place Conference Centre	7,621,783				7,621,783
Sony Centre Facility Fee	3,303,217	116,144	90,079		3,509,439
Toronto Centre for the Arts Improvement	368,784				368,784
Pavement Degradation Fee	140,354				140,354
Bloor St Transformation Maintenance	345,289				345,289
Lakeshore Arena Capital	1,188,036				1,188,036
Leaside Mem Com Grds Arena Debt Serv	398,066				398,066
Union Station	594,875				594,875
	246,417,528	119,116	21,036,710		267,573,353
TOTAL COUNCIL-DIRECTED RESERVE FUNDS	1,250,848,571	8,448,693	75,750,671		1,335,047,935

**APPENDIX A2: LOAN RECEIVABLE BALANCES - DEFERRED REVENUES (OBLIGATORY RESERVE FUNDS)
AS OF MAY 31, 2020**

DEFERRED REVENUE (OBLIGATORY RESERVE FUND)	BORROWER	OUTSTANDING LOAN AMOUNTS MAY 31, 2020	OUTSTANDING LOAN AMOUNTS DEC 31, 2019
Development Charges			
	Home Ownership Alternatives	4,557,121	4,829,016
	Tippett Developments Inc.	625,000	625,000
	Daniels Rosebank Park Corp	2,550,000	2,550,000
	HOAP-Alexandra Park 38 Cameron (TAHF)	85,652	85,652
	HOAP - 136-140 Pinery Trail	1,250,000	1,250,000
	HOAP-Tippett South Inc (30 Tippett Rd)	1,250,000	1,250,000
		<u>10,317,773</u>	<u>10,589,668</u>
Community Services			
Social Housing Federal			
	Ascot Co Operative Homes Inc	301,200	301,200
	Maurice Coulter Housing Co-Operative	1,636,200	1,636,200
	Mimico Co Operative Homes Inc	3,924,626	3,924,626
	Saints Peter & Paul Ukrainian Community	890,218	916,787
	Scarborough Heights Co-Operative Homes Inc	1,393,908	1,393,908
		<u>8,146,152</u>	<u>8,172,721</u>
Total Loan Balances: Deferred Revenues (Obligatory Reserve Funds)		<u>18,463,924</u>	<u>18,762,389</u>

**APPENDIX B2: LOAN RECEIVABLE BALANCES - RESERVES
AS OF MAY 31, 2020**

RESERVE	BORROWER	OUTSTANDING LOAN AMOUNTS MAY 31, 2020	OUTSTANDING LOAN AMOUNTS DEC 31, 2019
Stabilization			
Social Housing Stabilization			
	55 Howard Park Co-Operative Homes Inc	837,158	837,158
	Ascot Co-Operative Homes Inc	200,800	200,800
	Atahualpa Co-Operative	678,000	678,000
	Bellamy Housing Co-Operative	743,841	743,841
	First Erdelyi Non Profit Housing Corp	953,814	953,814
	Maurice Coulter Housing Co-Operative	1,090,800	1,090,800
	Mimico Co-Operative Homes Inc	2,672,000	2,672,000
	Scarborough Heights Co-Operative Homes Inc	665,759	665,759
	Secord Avenue Co-Operative Homes Inc	1,334,362	1,334,362
	Vila Gaspar Corte Real Inc.	2,470,204	2,470,204
		<u>11,646,738</u>	<u>11,646,738</u>
Total Loan Balances: Reserves		<u>11,646,738</u>	<u>11,646,738</u>

**APPENDIX C2: LOAN RECEIVABLE BALANCES - COUNCIL-DIRECTED RESERVE FUNDS
AS OF MAY 31, 2020**

RESERVE FUND	BORROWER	OUTSTANDING LOAN AMOUNTS MAY 31, 2020	OUTSTANDING LOAN AMOUNTS DEC 31, 2019
Corporate			
	Strategic Infrastructure Partnership		
	91 Spencer Ave Co-op	0	3,324
	Brookbanks Non-Profit Homes Inc	3,750	11,250
	Children's Services Div (Regent Park Children's Hub) *	128,920	128,920
	Evergreen	122,500	171,500
	Facilities Div (Inter Loan) 9 Hanna Ave *	122,995	122,995
	Harbourfront Centre (Project TECF-10-102a)	80,788	103,870
	Harbourfront Centre (Project TGEF-10-102b)	65,520	68,308
	International Brotherhood of Electrical Workers Local 353	273,481	285,119
	Lakeshore Lions Arena^	175,000	200,000
	Neighbourhood Unitarian Universalist Congregation	57,513	60,188
	Parkdale United Church	487,500	508,333
	Phase 4 Energy Retrofits *	496,948	496,948
	Regent Aquatic Centre *	180,120	180,120
	Regent Park - Community Ctr *	410,700	410,700
	Sunnybrook Hospital	373,633	383,466
	TCHC - 275 Shuter - Solar thermal water heating & connection to District Energy^	388,889	444,444
	TCHC - 275 Shuter - Various energy efficiency upgrades^	311,763	374,115
	TCHC - 285 Shuter - Connection to District Energy^	386,828	442,089
	TCHC - 285 Shuter - Various energy efficiency upgrades^	311,763	374,115
	TCHC - 295 Shuter - Solar thermal water heating & connection to District Energy ^	388,889	444,444
	TCHC - 295 Shuter - Various energy efficiency upgrades^	311,763	374,115
	The Exhibition^	512,500	525,000
	Toronto Artscape	312,083	326,666
	Toronto Children's Care Inc - Various energy efficiency upgrades	127,155	163,485
	Toronto Children's Care Inc - Solar thermal water heating and water source heat pumps	100,463	104,738
	Trinity College	65,500	76,417

**APPENDIX C2: LOAN RECEIVABLE BALANCES - COUNCIL-DIRECTED RESERVE FUNDS
AS OF MAY 31, 2020**

RESERVE FUND	BORROWER	OUTSTANDING LOAN AMOUNTS MAY 31, 2020	OUTSTANDING LOAN AMOUNTS DEC 31, 2019
	West Park Healthcare Centre	104,099	145,737
	Windward Co-op Housing	59,731	62,875
	Young Woman's Christian Assoc.	400,000	433,333
		<u>6,760,792</u>	<u>7,426,614</u>
Local Improvement Charge Energy Works			
	Home Energy Loans - Various locations	2,983,452	2,916,531
	HI-RISE Program - 6061 Yonge St	965,728	1,006,290
	HI-RISE Program - 55 & 65 Ellerslie Avenue	1,688,410	1,755,830
	Alderwood Towers Apartments Ltd.	323,707	343,008
	45 Driftwood Inc.	299,507	315,110
	34 Dixington Inc.	234,801	248,134
	509343 Alberta Inc.-3950 Lawrence Ave E	743,064	781,397
	509343 Alberta Inc.-15 Orton Park	995,622	1,046,984
	Saints Peter & Paul Ukranian Community	334,317	351,563
	Hi-RISE Program -Avenue Road Investment Ltd - 1566-1574 Avenue Road	16,466	18,434
	Hi-RISE Program - Paradise Management & Investment Inc.	348,275	359,905
	Hi-RISE Program - 1430730 Ontario Ltd (Falcon Properties)	320,548	336,588
	Hi-RISE Program - Brenyon Way Charitable FoundationProperties)	1,891,897	1,891,897
		<u>11,145,795</u>	<u>11,371,672</u>
Better Buildings Partnership			
	Exhibition Place^	309,000	315,000
	Exhibition Place^	178,000	200,250
	Riverdale Immigrant Women Enterprise	18,375	42,000
		<u>505,375</u>	<u>557,250</u>
Total Corporate		<u>18,411,962</u>	<u>19,355,536</u>
Community Initiatives			
Capital Revolving Fund - Affordable Housing			
	121 Parkway Forest Drive Inc.	1,063,535	1,132,321
	1555 Jane Street	371,827	389,706
	Aykler & Co. Reality Limited	23,548	25,025
	Bellwoods Centers For Community Living Inc	277,466	290,282
	Evangel Hall	1,950,000	1,950,000
	Fred Victor- 418 Dawes Road	362,086	362,086
	HOTT - 30 Darrell Avenue	675,948	675,948
	Nuc Tuct Non Profit Homes	2,960,000	2,960,000

**APPENDIX C2: LOAN RECEIVABLE BALANCES - COUNCIL-DIRECTED RESERVE FUNDS
AS OF MAY 31, 2020**

RESERVE FUND	BORROWER	OUTSTANDING LOAN AMOUNTS MAY 31, 2020	OUTSTANDING LOAN AMOUNTS DEC 31, 2019
	St. Clare's Multifaith Housing Society - Phase 1, (25 Leonard Street)	19,681	20,994
	St. Clare's Multifaith Housing Society - Phase 2, (25 Leonard Street)	155,368	165,552
	St. Clare's Multifaith Housing Society - Phase 3, (138 Pears Avenue)	276,986	286,989
	The MUC Shelter Corporation	126,815	131,546
	Toronto Community Housing Corp. - 242 And 256 Sackville (Regent Park)^	1,504,800	1,548,800
	Toronto Community Housing Corporation - 657 And 659 Northcliffe Blvd^	1,106,875	1,106,875
	Toronto Community Housing Corporation - 2 Murray St.^	643,033	667,236
	Trellis Housing Initiatives -647 Lawrence Ave E.	708,572	708,572
	Viva Bathurst	244,082	259,421
	Wigwamen Inc.	427,743	444,409
	Woodlawn - YWCA of GTA	7,500,000	7,500,000
	WRP Neighbourhood Housing	714,446	714,446
	YWCA- 60 Bergamot Avenue	809,524	824,405
		<hr/>	<hr/>
		21,922,333	22,164,614
		<hr/>	<hr/>
Total Loan Balances: Council-Directed Reserve Funds		40,334,295	41,520,149
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Note

*Internal reserve fund loans that are not included in the City's financial statements
^Loans to consolidated entities that are not included in the City's financial statements