

Attachment-1 2025 Reserve and Reserve Fund Activity

Reserve and reserve funds	Restated Opening Balance	Operating (to)/from	Capital (to)/from	Reserve and reserve funds (to)/from	DC collections	Other Revenue	Interest Earned	DC debt interest	Year end surplus allocation	Ending balance	Year-end commitments	Uncommitted balance
Tax-supported corporate contingency reserves	26.8	(5.0)	(0.1)	-	-	-	-	-	(1.6)	20.1	(2.1)	17.9
Tax-supported program-specific reserves	17.9	0.2	-	-	-	-	0.0	-	0.3	18.4	-	18.4
Tax-supported strategic reserves	7.0	(0.1)	(2.1)	-	-	-	(0.0)	-	-	4.7	(9.8)	(5.1)
Tax-supported program-specific reserve funds	13.7	8.1	(4.7)	-	-	-	0.6	-	1.3	19.0	(4.3)	14.7
Tax-supported corporate capital reserve funds	85.5	52.8	(21.3)	(8.2)	-	-	3.5	-	-	112.3	(97.7)	14.6
Tax-supported DC Exemption reserve funds	-	-	24.7	12.2	-	-	0.7	-	-	37.6	(24.7)	12.9
Non-tax supported contingency reserves	6.8	(0.5)	-	(1.0)	-	-	-	-	(0.8)	4.5	-	4.5
Non-tax supported capital reserve funds	184.5	56.1	(32.2)	(3.0)	-	-	7.0	-	1.5	213.9	(120.8)	93.1
Obligatory corporate reserve funds	76.5	19.2	(11.4)	-	-	2.6	2.9	-	(2.3)	87.5	(37.6)	49.9
Development charge reserve funds	149.3	(6.4)	(35.3)	-	12.6	1.2	4.8	(1.9)	-	124.2	(136.5)	(12.3)
<b>Total</b>	<b>568.0</b>	<b>124.4</b>	<b>(82.5)</b>	<b>-</b>	<b>12.6</b>	<b>3.7</b>	<b>19.5</b>	<b>(1.9)</b>	<b>(1.6)</b>	<b>642.2</b>	<b>(433.5)</b>	<b>208.7</b>