

**COWICHAN VALLEY REGIONAL DISTRICT
SUMMARY OF CAPITAL RESERVE FUND BALANCES
As at December 31, 2022**

Schedule "G"

| RESERVE FUND | December 2022 | 2023 Commitments | Uncommitted 2023 Balance | RESERVE FUND | December 2022 | 2023 Commitments | Uncommitted 2023 Balance | | |
|---------------------|-------------------------------|-------------------------|---------------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|-----------|---------|
| 100 | General Government | 94,270 | 94,270 | 464 | Shawnigan Lake Community Centre | 33,283 | (32,220) | 1,063 | |
| 109 | Emergency 911 | 881,164 | 881,164 | 515 | Curbside | 908,652 | (800,000) | 108,652 | |
| 130 | Feasibility Study | 73,631 | 73,631 | 520 | Solid Waste Complex | 21,679 | | 21,679 | |
| 200 | Administration Office | 0 | 0 | 520 | Solid Waste Remediation | 318,045 | | 318,045 | |
| 205 | Emergency Planning | 146,131 | 5,000 | 151,131 | 575 | Engineering Services | 110,344 | (25,000) | 85,344 |
| 231 | Community Parks Area - A | 84,868 | | 84,868 | 580 | Wilmot Road Street Lighting | 2,547 | | 2,547 |
| 232 | Community Parks Area - B | 145,676 | (140,000) | 5,676 | 581 | Sentinel Ridge Street Lighting | 2,445 | | 2,445 |
| 233 | Community Parks Area - C | 84,866 | | 84,866 | 601 | Satellite Park Water | 9,976 | | 9,976 |
| 234 | Community Parks Area - D | 206,246 | 30,000 | 236,246 | 604 | Lambourn Estates Water | 10,624 | (10,000) | 624 |
| 235 | Community Parks Area - E | 100,964 | (18,406) | 82,558 | 605 | Arbutus Mountain Estates Water | 58,838 | | 58,838 |
| 236 | Community Parks Area - F | 776 | | 776 | 608 | Fern Ridge Water | 9,698 | | 9,698 |
| 237 | Community Parks Area - G | 27,653 | (15,420) | 12,233 | 611 | Bald Mountain Water | 130,489 | 4,000 | 134,489 |
| 238 | Community Parks Area - H | 54,805 | (25,000) | 29,805 | 615 | Arbutus Ridge Water | 118,785 | (8,070) | 110,715 |
| 239 | Community Parks Area - I | 25,306 | | 25,306 | 616 | Carlton Water | 7,685 | | 7,685 |
| 231 | Parkland (5%) Area - A | 112,853 | | 112,853 | 618 | Woodley Range Water | 112,000 | | 112,000 |
| 232 | Parkland (5%) Area - B | 89,777 | | 89,777 | 620 | Mesachie Lake Water | 66,334 | (63,503) | 2,831 |
| 233 | Parkland (5%) Area - C | 220,394 | | 220,394 | 640 | Saltair Water | 113,551 | (100,652) | 12,899 |
| 234 | Parkland (5%) Area - D | 217,412 | | 217,412 | 652 | Central Youbou Water Debt | 0 | | 0 |
| 235 | Parkland (5%) Area - E | 17,257 | | 17,257 | 653 | Youbou Water | 30,211 | | 30,211 |
| 236 | Parkland (5%) Area - F | 16,539 | | 16,539 | 670 | Cherry Point Water | 14,291 | | 14,291 |
| 237 | Parkland (5%) Area - G | 83,067 | | 83,067 | 680 | Shawnigan Lake North Water | 104,263 | (100,000) | 4,263 |
| 238 | Parkland (5%) Area - H | 57,911 | | 57,911 | 690 | Kerry Village Water | 59 | | 59 |
| 239 | Parkland (5%) Area - I | 85,743 | | 85,743 | 701 | Wilmot Road Drainage | 12,737 | | 12,737 |
| 280 | Regional Parks | 52,663 | (45,000) | 7,663 | 702 | Sentinel Ridge Drainage | 12,157 | | 12,157 |
| 281 | Bright Angel Park | 0 | 20,000 | 20,000 | 800 | Cowichan Bay Sewer | 903,878 | (149,715) | 754,163 |
| 285 | Regional Parks - Parkland Acc | 2,697,257 | 220,000 | 2,917,257 | 802 | Sentinel Ridge Sewer | 46,549 | (45,102) | 1,447 |
| 320 | Building Inspection | 199,189 | (65,000) | 134,189 | 803 | Twin Cedar Sewer | 1,640 | (1,605) | 35 |
| 325 | Planning | 51,279 | (43,455) | 7,824 | 804 | Lambourn Estates Sewer | 17,675 | | 17,675 |
| 328 | Bylaw Enforcement | 0 | | 0 | 805 | Arbutus Mountain Estates Sewer | 23,783 | | 23,783 |
| 350 | North Oyster Fire | 185,405 | 96,000 | 281,405 | 810 | Mesachie Lake Sewer | 9,009 | (8,000) | 1,009 |
| 351 | Mesachie Lake Fire | 9,066 | 5,000 | 14,066 | 811 | Bald Mountain Sewer | 15,886 | (14,944) | 942 |
| 354 | Sahtlam Fire | 1,136,343 | 135,206 | 1,271,549 | 815 | Arbutus Ridge Sewer | 106,193 | | 106,193 |
| 355 | Malahat Fire | 301,623 | 42,780 | 344,403 | 820 | Eagle Heights Sewer | 1,016,642 | (358,328) | 658,314 |
| 356 | Eagle Heights Fire | 7,126 | 5,041 | 12,167 | 820 | Eagle Heights Sewer - Forcemain | 155,550 | | 155,550 |
| 357 | Honeymoon Bay Fire | 221,904 | 20,000 | 241,904 | 830 | Maple Hills Sewer | 9,755 | | 9,755 |
| 358 | Youbou Fire | 745,620 | | 745,620 | 840 | Shawnigan Beach Estates Sewer | 16,064 | | 16,064 |
| 405 | Cowichan Lake Recreation | 530,788 | (530,788) | 0 | 850 | Kerry Village Sewer | 43,644 | (42,701) | 943 |
| 411 | Kerry Park Recreation | 398,819 | (110,300) | 288,519 | 860 | Youbou Sewer | 31,995 | | 31,995 |
| 420 | Cowichan Community Centre | 2,775,056 | (1,103,063) | 1,671,993 | | | | | |
| 456 | Recreation Saltair | 0 | 8,500 | 8,500 | | | | | |

**COWICHAN VALLEY REGIONAL DISTRICT
SUMMARY OF OPERATING RESERVE FUND BALANCES
as at December 31, 2022**

Schedule "G"

| OPERATING RESERVE | | DEC 31/22 BALANCE | 2023 COMMITMENTS | UNCOMMITTED 2023 BALANCE | OPERATING RESERVE | DEC 31/22 BALANCE | 2023 COMMITMENTS | UNCOMMITTED 2023 BALANCE |
|-------------------------------------|-----|----------------------|---------------------|-----------------------------|---------------------------------------|----------------------|---------------------|-----------------------------|
| General Government | 100 | 4,526,021 | (1,110,000) | 3,416,021 | Liquid Waste Plan South Sector | 540 | 2,176 | 2,176 |
| Community Health Network | 101 | 0 | 0 | 0 | Street Lighting - Mesachie Lake | 550 | 1,557 | 1,557 |
| Commuter Transit | 106 | 561,417 | (20,000) | 541,417 | Street Lighting - Youbou | 551 | 12,785 | (1,612) |
| Transit | 107 | 1,683,841 | (523,388) | 1,160,453 | Street Lighting - Cowichan Bay | 553 | 3,117 | (88) |
| Emergency 9-1-1 | 109 | 182,167 | (45,000) | 137,167 | Street Lighting - Honeymoon Bay | 554 | 9,409 | 0 |
| Grant in Aid - Area A | 111 | 0 | 0 | 0 | Street Lighting - Cobble Hill | 556 | 2,893 | 0 |
| Grant in Aid - Area B | 112 | (1) | 0 | (1) | Critical Street Lighting - Area A | 557 | 1,767 | 0 |
| Grant in Aid - Area C | 113 | 4,919 | 0 | 4,919 | Critical Street Lighting - Area B | 558 | 3,992 | 0 |
| Grant in Aid - Area D | 114 | 912 | (912) | 0 | Critical Street Lighting - Area C | 559 | 3,000 | (241) |
| Grant in Aid - Area E | 115 | 3,722 | 0 | 3,722 | Critical Street Lighting - Area D | 560 | 2,433 | 0 |
| Grant in Aid - Area F | 116 | 29,410 | 0 | 29,410 | Critical Street Lighting - Area E | 561 | 1,019 | (444) |
| Grant in Aid - Area G | 117 | 242 | (242) | (0) | Critical Street Lighting - Area I | 565 | 3 | 0 |
| Grant in Aid - Area I | 118 | 0 | 0 | 0 | Asset Management | 571 | 5,638 | 0 |
| Economic Development | 121 | 365,573 | (59,925) | 305,648 | Engineering Services - Administration | 575 | 119,476 | (85,000) |
| Regional Tourism Services | 123 | 1,055 | 0 | 1,055 | Engineering Services - Utilities | 576 | 440,484 | (250,000) |
| Electoral Feasibility Studies | 130 | 16,443 | (5,000) | 11,443 | Wilmot Road Street Lighting | 580 | 13,009 | 0 |
| Environmental Initiatives | 131 | 665,580 | (168,248) | 497,332 | Sentinel Ridge Street Lighting | 581 | 10,224 | 0 |
| GM Community Services/Facilities | 199 | 304,707 | (61,170) | 243,537 | Twin Cedars Street Lighting | 583 | 7,187 | 0 |
| Administration Office | 200 | 430,061 | 0 | 430,061 | Arbutus Mountain Street Lighting | 585 | 14,418 | 0 |
| Emergency Planning | 205 | 533,382 | (136,443) | 396,939 | Mill Springs Street Lighting | 586 | 27,926 | (5,180) |
| Community Parks - Area A | 231 | 99,818 | 0 | 99,818 | Satellite Park Water | 601 | 59,433 | (500) |
| Community Parks - Area B | 232 | 132,327 | 0 | 132,327 | Douglas Hill Water | 603 | 30,492 | 0 |
| Community Parks - Area C | 233 | 127,087 | 0 | 127,087 | Lambourn Water | 604 | 71,549 | (50,000) |
| Community Parks - Area D | 234 | 91,229 | 0 | 91,229 | Arbutus Mountain Water | 605 | 16,252 | (3,557) |
| Community Parks - Area E | 235 | 233,461 | 0 | 233,461 | Malahat Water | 606 | 15,964 | 0 |
| Community Parks - Area F | 236 | 70,231 | 0 | 70,231 | Fern Ridge Water | 608 | 28,358 | 0 |
| Community Parks - Area G | 237 | 88,804 | (15,000) | 73,804 | Bald Mountain Water | 611 | 87,027 | 0 |
| Community Parks - Area H | 238 | 43,427 | (10,000) | 33,427 | Dogwood Ridge Water | 613 | 22,670 | (20,000) |
| Community Parks - Area I | 239 | 55,964 | 0 | 55,964 | Arbutus Ridge Water | 615 | 68,210 | 0 |
| Electoral Area Services | 250 | 191,531 | (130,000) | 61,531 | Carlton Water | 616 | 26,897 | 0 |
| Parks & Trails | 279 | 91,660 | 0 | 91,660 | Shellwood Water | 617 | 2,916 | (1,210) |
| Regional Parks | 280 | 359,526 | (261,038) | 98,488 | Woodley Range Water | 618 | 14,668 | (1,209) |
| Bright Angel Park | 281 | 38,130 | 0 | 38,130 | Burnum Water | 619 | 41,263 | 0 |
| South Cowichan Community Parks | 282 | 18,347 | (5,140) | 13,207 | Mesachie Lake Water | 620 | 19,148 | (4,033) |
| Kinsol Trestle | 283 | 448,034 | (475,000) | (26,966) | Saltair Water | 640 | 442,983 | (428,446) |
| Regional Parkland Acquisition | 285 | 793,052 | (700,000) | 93,052 | Central Youbou Water Debt | 652 | 34,174 | 10,980 |
| Animal Control | 310 | 79,595 | 0 | 79,595 | Youbou Water | 653 | 107,545 | (164,000) |
| Building Inspection | 320 | 383,967 | 0 | 383,967 | Honeymoon Bay Water | 660 | 100,156 | (70,000) |
| Community Planning | 325 | 919,314 | (552,170) | 367,144 | Honeymoon Bay Water Debt | 661 | 0 | 789 |
| Bylaw Enforcement | 328 | 949,833 | (219,001) | 730,832 | Honeymoon Bay Water (Well 2) Debt | 662 | 4,536 | 3,546 |
| Fire Protection - North Oyster | 350 | 67,674 | 0 | 67,674 | Cherry Point Estates Water | 670 | 30,027 | (5,544) |
| Fire Protection - Mesachie Lake | 351 | 2,426 | 0 | 2,426 | Shawnigan Lake North Water | 680 | 352,595 | (181,238) |
| Fire Protection - Malahat | 355 | 188,492 | 0 | 188,492 | Shawnigan Lake Weir | 681 | 7,707 | 0 |
| Fire Protection - Sahtlam | 354 | 163,312 | 0 | 163,312 | Kerry Village Water | 690 | 22,636 | (211) |
| Fire Protection - Honeymoon Bay | 357 | 143,617 | (18,000) | 125,617 | Wilmot Road Drainage | 701 | 16,827 | 0 |
| Fire Protection - Youbou | 358 | 252,393 | 0 | 252,393 | Sentinel Ridge Drainage | 702 | 19,889 | 0 |
| Arts & Culture | 400 | 78,389 | (78,388) | 1 | Shawnigan Lake East Drainage | 703 | 7,250 | 0 |
| Cowichan Lake Recreation | 405 | 578,953 | (26,479) | 552,474 | Arbutus Mountain Drainage | 705 | 21,997 | (12,623) |
| Kerry Park Recreation | 411 | 661,367 | (55,000) | 606,367 | Lanes Road Drainage | 707 | 19,248 | 0 |
| ISC - Events & Services | 420 | 881,364 | (345,000) | 536,364 | Bald Mountain Drainage | 711 | 14,750 | 0 |
| ISC - Arena | 423 | 7,001 | 0 | 7,001 | Cobble Hill Drainage | 714 | 29,538 | 0 |
| Cowichan Performing Arts Centre | 426 | 96,430 | (95,000) | 1,430 | Arbutus Ridge Drainage | 715 | 38,711 | 0 |
| ISC - Library | 427 | 15,846 | 0 | 15,846 | Shawnigan Creek Cleanout System | 799 | 19,451 | (5,000) |
| Theatre - Area B | 436 | 0 | 0 | 0 | Cowichan Bay Sewer | 800 | 367,713 | 0 |
| Recreation - Mill Bay | 450 | 405 | 0 | 405 | Brulette Sewer | 801 | 49,475 | (49,475) |
| Recreation - Saltair | 456 | 14,814 | (207) | 14,607 | Sentinel Ridge Sewer | 802 | 13,712 | (16,425) |
| Shawnigan Lake Community Centre | 464 | 637,094 | (313,030) | 324,064 | Twin Cedars Sewer | 803 | 0 | 0 |
| Nature and Habitat Area I | 489 | 2,805 | 0 | 2,805 | Lambourn Sewer | 804 | 343 | 0 |
| Thetis Island Wharf | 490 | 88,868 | (70,000) | 18,868 | Arbutus Mountain Sewer | 805 | 6,925 | 0 |
| Thetis Island Boat Launch | 491 | 8,147 | 0 | 8,147 | Malahat Sewer | 806 | 17,089 | 0 |
| Cowichan Lake Water Protection | 492 | 6,479 | 0 | 6,479 | Mesachie Lake Sewer | 810 | 100,943 | (31,500) |
| Cowichan Community Policing | 496 | 54,103 | 0 | 54,103 | Bald Mountain Sewer | 811 | 46,518 | (51,618) |
| Cowichan Housing Association | 498 | 802,263 | 0 | 802,263 | Cobble Hill Village Sewer | 812 | 48,838 | (44,526) |
| Curbside Collection | 515 | 430,561 | (141,352) | 289,209 | Mill Springs Sewer | 813 | 127,172 | (128,097) |
| Solid Waste Management Complex | 520 | 2,555,441 | (421,220) | 2,134,221 | Arbutus Ridge Sewer | 815 | 404,693 | 0 |
| Cowichan Flood Management | 530 | 475,586 | (145,107) | 330,479 | Eagle Heights Sewer | 820 | 0 | 0 |
| South Cowichan Water Study Plan | 531 | 57,354 | (287) | 57,067 | Maple Hills Sewer | 830 | 58,556 | 0 |
| Drinking Water and Watershed Protec | 532 | 1,045,927 | (1,105,815) | (59,888) | Shawnigan Beach Estates Sewer | 840 | 285,637 | (116,655) |
| Liquid Waste Plan Central Sector | 535 | 422,171 | 0 | 422,171 | Kerry Village Sewer | 850 | 35,715 | (35,715) |
| | | | | | Youbou Sewer | 860 | 94,723 | (35,000) |