

Schedule of Capital Reserves

	Audited Actuals 2017	YTD 2018	2019	2020	2021	2022	2023
<u>Milfoil Control (Bylaw 1027-12)</u>			11-4-101-3515				
Beginning Balance	\$ 103,939	\$ 102,652	\$ 103,676	\$ 115,760	\$ 125,840	\$ 140,210	\$ 154,725
Contribution from Residential Leases	7,215	7,215	7,230	7,230	7,230	7,230	7,230
Contribution from Commercial Leases	465	210	255	210	210	210	210
Contribution from Sunnyside Campground	1,952	5,600	5,600	5,600	5,600	5,600	5,600
Interest Earned	981	1,099	1,109	1,230	1,331	1,474	1,620
Less: Capital Funding	(11,900)	(13,100)	(2,110)	(4,190)	-	-	-
Ending Balance	\$ 102,652	\$ 103,676	\$ 115,760	\$ 125,840	\$ 140,210	\$ 154,725	\$ 169,384
<u>Water Utility (Bylaw 1017-12)</u>			11-4-101-3520				
Beginning Balance	\$ 528,866	\$ 197,315	\$ 199,288	\$ 201,281	\$ 203,294	\$ 205,327	\$ 207,380
Interest Earned	3,449	1,973	1,993	2,013	2,033	2,053	2,074
Less: Capital Funding	(335,000)	-	-	-	-	-	-
Ending Balance	\$ 197,315	\$ 199,288	\$ 201,281	\$ 203,294	\$ 205,327	\$ 207,380	\$ 209,454
<u>Main Beach (Bylaw 1022-12)</u>			11-4-101-3525				
Beginning Balance	\$ 30,329	\$ 58,755	\$ 23,047	\$ 35,527	\$ 60,382	\$ 103,486	\$ 147,021
Contribution from Public Areas	61,000	76,000	50,000	50,000	50,000	50,000	50,000
Contribution from General Admin	5,000	-	-	-	-	-	-
Interest Earned	422	1,348	730	855	1,104	1,535	1,970
Less: Capital Funding	(37,996)	(113,056)	(38,250)	(26,000)	(8,000)	(8,000)	(8,000)
Ending Balance	\$ 58,755	\$ 23,047	\$ 35,527	\$ 60,382	\$ 103,486	\$ 147,021	\$ 190,991
<u>Plaza (Bylaw 1024-12)</u>			11-4-101-3535				
Beginning Balance	\$ 74,876	\$ 148,939	\$ 168,624	\$ 91,354	\$ 170,821	\$ 252,093	\$ 335,187
Contribution from Commercial Leases	73,000	83,000	89,350	90,350	91,350	92,350	93,350
Interest Earned	1,063	2,319	2,580	1,817	2,622	3,444	4,285
Less: Capital Funding	-	(65,634)	(169,200)	(12,700)	(12,700)	(12,700)	(12,700)
Ending Balance	\$ 148,939	\$ 168,624	\$ 91,354	\$ 170,821	\$ 252,093	\$ 335,187	\$ 420,123
<u>Tree Replacement 1031-12)</u>			11-4-101-3542				
Beginning Balance	\$ 12,221	\$ 3,295	\$ 3,389	\$ 3,623	\$ 3,839	\$ 4,037	\$ 4,218
Contribution from Public Areas	6,000	6,000	20,000	18,000	16,000	14,000	12,000
Interest Earned	74	93	234	216	198	180	162
Less: Capital Funding	(15,000)	(5,999)	(20,000)	(18,000)	(16,000)	(14,000)	(12,000)
Ending Balance	\$ 3,295	\$ 3,389	\$ 3,623	\$ 3,839	\$ 4,037	\$ 4,218	\$ 4,380
<u>Park Patrol (No Bylaw)</u>			11-4-101-3545				
Beginning Balance	\$ 41,920	\$ 47,847	\$ 28,836	\$ 31,144	\$ 28,976	\$ 31,285	\$ 29,118
Contribution from Park Patrol	5,500	2,000	2,000	2,000	2,000	2,000	2,000
Interest Earned	427	498	308	331	310	333	311
Less: Capital Funding	-	(21,510)	-	(4,500)	-	(4,500)	-
Ending Balance	\$ 47,847	\$ 28,836	\$ 31,144	\$ 28,976	\$ 31,285	\$ 29,118	\$ 31,429
<u>Community Serv. Veh & Equip (Bylaw 1019-12)</u>			11-4-101-3555				
Beginning Balance	\$ 93,488	\$ 93,488	\$ 123,573	\$ 146,889	\$ 221,137	\$ 327,729	\$ 354,986
Contribution from Public Works	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Interest Earned	1,176	2,085	2,386	2,619	3,361	4,427	4,700
Less: Capital Funding	(55,541)	(87,000)	(94,070)	(43,370)	(11,770)	(92,170)	(54,670)
Ending Balance	\$ 154,123	\$ 123,573	\$ 146,889	\$ 221,137	\$ 327,729	\$ 354,986	\$ 420,016
<u>Land Sales Reserve (1036-13)</u>			11-4-101-3600				
Beginning Balance	\$ 2,268,960	\$ 2,215,377	\$ 2,155,180	\$ 2,056,732	\$ 2,037,299	\$ 2,017,672	\$ 1,997,849
Contribution from Public Areas	-	-	-	-	-	-	-
Interest Earned	21,299	22,154	21,552	20,567	20,373	20,177	19,978
Less: Capital Funding	(74,882)	(82,351)	(120,000)	(40,000)	(40,000)	(40,000)	(40,000)
Ending Balance	\$ 2,215,377	\$ 2,155,180	\$ 2,056,732	\$ 2,037,299	\$ 2,017,672	\$ 1,997,849	\$ 1,977,828

Schedule of Capital Reserves

	Audited Actuals 2017	YTD 2018	2019	2020	2021	2022	2023
<u>Sunnyside Campground (Bylaw 1028-12)</u>			11-4-101-3550				
Beginning Balance	\$ 726,247	\$ 1,480,911	\$ 1,439,644	\$ 1,118,793	\$ 1,216,468	\$ 1,357,202	\$ 1,506,817
Contribution from Sunnyside Campground	214,227	203,100	375,330	378,630	396,930	404,330	411,030
Contributions from Vedder Sale	886,719						
Interest Earned	11,775	16,840	18,150	14,974	16,134	17,615	19,178
Less: Capital Funding	(358,056)	(261,208)	(714,330)	(295,930)	(272,330)	(272,330)	(264,830)
Ending Balance	\$ 1,480,911	\$ 1,439,644	\$ 1,118,793	\$ 1,216,468	\$ 1,357,202	\$ 1,506,817	\$ 1,672,195
<u>Cabins Reserve (1086-17)</u>			11-4-101-3560				
Beginning Balance	\$ 18,063	\$ 11,774	\$ 13,749	\$ 7,507	\$ 13,767	\$ 10,089	\$ 16,375
Contribution from Visitor Services	6,000	15,700	17,050	18,500	18,500	18,500	19,000
Interest Earned	142	275	308	260	323	286	354
Less: Capital Funding	(12,431)	(14,000)	(23,600)	(12,500)	(22,500)	(12,500)	(22,500)
Ending Balance	\$ 11,774	\$ 13,749	\$ 7,507	\$ 13,767	\$ 10,089	\$ 16,375	\$ 13,229
<u>Fire Department (Bylaw 1020-12)</u>			11-4-101-3562				
Beginning Balance	\$ 133,548	\$ 166,582	\$ 155,935	\$ 8,739	\$ 48,538	\$ 64,609	\$ 100,327
Contribution from Cultus Lake Fire	50,000	52,000	53,400	54,160	54,640	55,150	55,650
Interest Earned	1,426	2,186	2,093	629	1,032	1,198	1,560
Less: Capital Funding	(18,392)	(64,832)	(202,690)	(14,990)	(39,600)	(20,630)	(4,490)
Ending Balance	\$ 166,582	\$ 155,935	\$ 8,739	\$ 48,538	\$ 64,609	\$ 100,327	\$ 153,047
<u>Park Office Life Cycle (Bylaw 1023-12)</u>			11-4-101-3565				
Beginning Balance	\$ 13,165	\$ 83,625	\$ 129,111	\$ 192,182	\$ 259,184	\$ 326,856	\$ 395,204
Contribution from General Administration	90,000	65,000	65,000	65,000	65,000	65,000	65,000
Interest Earned	460	1,486	1,941	2,572	3,242	3,919	4,602
Less: Capital Funding	(20,000)	(21,000)	(3,870)	(570)	(570)	(570)	(570)
Ending Balance	\$ 83,625	\$ 129,111	\$ 192,182	\$ 259,184	\$ 326,856	\$ 395,204	\$ 464,236
<u>Sewer & Septic Reserve (1021-12)</u>			11-4-101-3575				
Beginning Balance	\$ 6,805	\$ 9,482	\$ 12,183	\$ 11,846	\$ 11,505	\$ 11,161	\$ 10,814
Contribution from Visitor Services	600	600	2,600	2,600	2,600	2,600	2,600
Contribution from Community Hall	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Interest Earned	77	101	148	144	141	138	134
Less: Capital Funding	-	-	(5,085)	(5,085)	(5,085)	(5,085)	(5,085)
Ending Balance	\$ 9,482	\$ 12,183	\$ 11,846	\$ 11,505	\$ 11,161	\$ 10,814	\$ 10,463
<u>Community Hall (1026-12)</u>			11-4-101-3580				
Beginning Balance	\$ 20,283	\$ 28,515	\$ 9,380	\$ 17,554	\$ 25,809	\$ 34,148	\$ 2,569
Contribution from Community Hall	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Interest Earned	232	365	174	256	338	421	106
Less: Capital Funding	-	(27,500)	-	-	-	(40,000)	-
Ending Balance	\$ 28,515	\$ 9,380	\$ 17,554	\$ 25,809	\$ 34,148	\$ 2,569	\$ 10,675
<u>Landfill Closure Reserve (1018-12)</u>			11-4-101-3590				
Beginning Balance	\$ 13,350	\$ 27,544	\$ 52,059	\$ 128,330	\$ 205,363	\$ 283,167	\$ 361,749
Contribution from Commercial Leases	14,000	24,000	75,000	75,000	75,000	75,000	75,000
Interest Earned	194	515	1,271	2,033	2,804	3,582	4,367
Less: Capital Funding	-	-	-	-	-	-	-
Ending Balance	\$ 27,544	\$ 52,059	\$ 128,330	\$ 205,363	\$ 283,167	\$ 361,749	\$ 441,116
<u>Foreshore Area General Reserve (1085-2017)</u>			10-4-101-39XX - to be setup for 2017				
Beginning Balance	\$ -	\$ 24,617	\$ 973	\$ 6,033	\$ 11,143	\$ 16,305	\$ 21,518
Contribution from Foreshore	25,000	11,000	5,000	5,000	5,000	5,000	5,000
Interest Earned	117	356	60	110	161	213	265
Less: Capital Funding	(500)	(35,000)	-	-	-	-	-
Ending Balance	\$ 24,617	\$ 973	\$ 6,033	\$ 11,143	\$ 16,305	\$ 21,518	\$ 26,783

Schedule of Capital Reserves

	Audited Actuals 2017	YTD 2018	2019	2020	2021	2022	2023
<u>CEAC Operating Surplus (No Reserve)</u>			10-4-101-39XX - to be setup for 2018				
Beginning Balance	\$ (476)	\$ 18,168	\$ 19,612	\$ 21,526	\$ 22,998	\$ 24,498	\$ 25,547
Contribution from CEAC Surplus	18,643	1,251	1,700	1,245	1,257	796	813
Interest Earned	-	194	213	228	243	253	264
Less: Funding	-	-	-	-	-	-	-
Ending Balance	\$ 18,168	\$ 19,612	\$ 21,526	\$ 22,998	\$ 24,498	\$ 25,547	\$ 26,624
<u>Accumulated Operating Surplus</u>			10-4-101-3900				
Beginning Balance	\$ 930,042	\$ 1,006,974	\$ 840,517	\$ 801,770	\$ 816,990	\$ 845,331	\$ 869,687
Contribution from Projected Surplus	468,750	192,893	24,753	15,220	28,341	24,356	21,932
Less: Funding	(391,818)	(359,350)	(63,500)	-	-	-	-
Ending Balance	\$ 1,006,974	\$ 840,517	\$ 801,770	\$ 816,990	\$ 845,331	\$ 869,687	\$ 891,618
<u>Reserve Consolidation</u>							
Beginning Balance	\$ 5,287,493	\$ 5,725,860	\$ 5,478,776	\$ 4,996,588	\$ 5,483,354	\$ 6,055,205	\$ 6,541,091
Contributions	1,793,013	870,568	919,268	913,745	944,658	947,122	951,414
Interest Earnings	43,313	53,888	55,249	50,855	55,749	61,248	65,931
Capital Funding	(1,337,325)	(1,171,540)	(1,456,705)	(477,835)	(428,555)	(522,485)	(424,845)
Ending Balance	\$ 5,786,495	\$ 5,478,776	\$ 4,996,588	\$ 5,483,354	\$ 6,055,205	\$ 6,541,091	\$ 7,133,591