

**Supplementary Financial Information**  
**Year ended December 31, 2016**  
(Unaudited)



**Comox Valley Regional District  
Supplementary Financial Information  
December 31, 2016**

<b>Statement #</b>	<b>REVENUE FUNDS</b>
1	Summary Statement of Surplus
	<b>General Revenue Fund</b>
2	Statement of Financial Position
3	Summary Statement of Revenue and Expenditures
4 - 10	Statements of Revenue and Expenditure by Function
	<b>Water Revenue Fund</b>
11	Statement of Financial Position
12	Statement of Revenue and Expenditures
	<b>Sewer Revenue Fund</b>
13	Statement of Financial Position
14	Statement of Revenue and Expenditures
	<b>CAPITAL FUND</b>
15	Statement of Financial Position
16	Statement of Equity in Tangible Capital Assets
17	Statement of Change in Capital Fund Financial Equity
	<b>RESERVE FUND</b>
18	Statement of Financial Position
19	Statement of Changes in Fund Balance - General Reserve Funds
20	Statement of Changes in Fund Balance - Water Reserve Funds
21	Statement of Changes in Fund Balance - Sewer Reserve Funds

**Comox Valley Regional District**  
**Revenue Funds**  
**Summary Statement of Surplus**  
**Year ended December 31, 2016**  
(Unaudited)

	2016	2015		2016	2015
<b>GENERAL FUND</b>			<b>Public Health &amp; Welfare Services</b>		
<b>General Government Services</b>			Cemetery	\$ 2,370	\$ -
Administration	\$ 559,219	\$ 502,071	Emergency Shelter/Land Acquisition	-	-
Feasibility Studies-Regional	23,396	18,799	CV Homelessness Supports	21,956	-
Feasibility Studies-Electoral	85,676	65,164	<b>Environmental Development Services</b>		
Grants in Aid			Planning	274,916	302,705
Electoral Area A	246	776	Regional Growth Strategy	-	-
Electoral Area B	9,738	7,773	House Numbering -Area A	2	3
Electoral Area C	577	4,761	House Numbering -Area B	12	12
Electoral Area Denman	3,649	2,169	House Numbering -Area C	2	2
Electoral Area Hornby	5,160	1,205	Economic Development		
<b>Protective Services</b>			Comox Valley	18,458	13,225
Fire Protection			Denman Island	-	-
Bates/Huband	360	331	Hornby Island	-	1,096
Tsolum/Farnham	13,617	1,495	<b>Recreation and Cultural Services</b>		
Black Creek/Oyster Bay	1,659	19,172	CV Recreation Complexes	597,229	318,944
Rural Cumberland	14,354	1,659	CV Exhibition Grounds	18,450	109,629
Denman Island	14,583	27,008	Recreation Grant	88,588	51,168
Hornby Island	54,784	49,106	CV Track and Fields	35,000	29,537
Fanny Bay	14,391	14,102	Denman Island Recreation	2,752	4,558
Building Inspection	164,036	196,570	Hornby Island Recreation	419	793
Comox Valley Animal Control	27,632	32,528	Hornby Denman Contribution	10	23
Weed Control	5,651	5,608	Community Parks Area ABC	111,509	106,300
Noise Control	13,602	12,773	Community Parks Denman	10,539	-
Unightly Premises	6,279	-	Community Parks Hornby	10,712	-
Fireworks Regulations	2,444	-	Black Creek Community Hall	790	698
Victims Assistance	4,577	939	Denman Island Community Hall	-	328
Community Justice	564	1,019	Hornby Island Community Hall	12,617	5,718
Comox Valley Search & Rescue	4,141	4,119	Hornby Comfort Stations	-	447
Comox Valley Emergency	44,816	44,053	Comfort Station Service	4,880	7,268
911 Emergency Answering	21,783	5,407	Vancouver Island Regional Library	5,563	5,646
<b>Transportation Services</b>			Heritage Conservation		
Streetlighting			Electoral Area A-Baynes Sound	627	990
Arden	1,011	892	Electoral Area B	10,144	7,748
Comox Road	405	408	Electoral Area C	18,317	8,668
Denman Island	226	232	Denman Island	-	1,587
Fern Road	182	209	Hornby Island	78	32
Forest Grove	1,120	2,650	Electoral Area Arts & Culture	6,816	7,310
Gibson/Cotton Road	90	1,898	<b>TOTAL GENERAL FUND</b>	<b>\$ 5,152,768</b>	<b>\$ 4,156,923</b>
Hastings Road	96	109	<b>WATER FUND</b>		
Little River	4,054	4,161	CV Water Supply System	\$ 959,660	\$ 1,338,004
McLary Road	316	314	Arden	5,176	12,262
Royston	2,582	4,418	Black Creek/Oyster Bay	71,492	-
Webb/Bood Road	113	101	Comox Valley	52,557	33,536
Airport Contribution	-	-	Denman Island	(1,856)	(3,938)
Comox Valley Transit	-	-	England Road	2,567	1,918
Courtenay Flats Drainage	335	-	Greaves Crescent	3,079	2,050
<b>Environmental Health Services</b>			Marsden/Camco	10,434	4,375
Solid Waste Management	2,764,097	2,107,558	Royston	396,465	162,136
Liquid Waste Mgt Plan	-	9,194	Sandwick	324,685	-
Pesticide Awareness	21,698	11,017	<b>TOTAL WATER FUND</b>	<b>\$ 1,824,259</b>	<b>\$ 1,550,343</b>
Refuse Collection/Disposal			<b>SEWER FUND</b>		
Denman Island	266	390	Jackson Drive	\$ -	\$ 1,777
Hornby Island	2,605	721	Regional Sewer	2,140,759	2,422,399
Royston	3,882	9,609	<b>TOTAL SEWER FUND</b>	<b>\$ 2,140,759</b>	<b>\$ 2,424,176</b>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Statement of Financial Position**  
**As at December 31, 2016**  
(Unaudited)

	<u>2016</u>	<u>2015</u>
<b>Financial Assets</b>		
Cash	\$ 18,932,419	\$ 13,723,386
Portfolio Investments	121,175	-
Receivables	3,353,966	2,988,123
Due from Own Funds	3,227,554	2,272,418
Debenture Debt Receivable	2,078,490	2,372,917
Short-term Debt Recoverable	-	1,370,985
Municipal Finance Authority Debt Reserve Fund		
Member municipalities	1,459,831	1,448,425
Regional District	1,140,180	1,129,995
<b>Total Financial Assets</b>	<u>30,313,615</u>	<u>25,306,249</u>
<b>Liabilities</b>		
Accounts Payable	7,167,201	5,152,973
Accrued Interest Payable	55,859	56,884
Prepaid Revenue	88,062	69,851
Due to Own Funds	10,845,132	7,215,705
Municipal Finance Authority Debt Reserve Fund		
Member municipalities	1,459,831	1,448,425
Regional District	1,140,180	1,129,995
Short-term Debt	-	1,370,985
Long-term Debenture Debt	2,078,490	2,372,917
<b>Total Liabilities</b>	<u>22,834,755</u>	<u>18,817,735</u>
<b>Net Financial Assets</b>	<u>7,478,860</u>	<u>6,488,514</u>
<b>Non-Financial Assets</b>		
Inventory of supplies	79,318	68,869
Prepaid expenses	212,570	198,204
<b>Total Non-Financial Assets</b>	<u>291,888</u>	<u>267,073</u>
<b>Accumulated Surplus, General Revenue Fund</b>	<u>\$ 7,770,748</u>	<u>\$ 6,755,587</u>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Summary Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	General Government Statement 4	Protection Statement 5	Transportation Statement 6	Environmental Health Statement 7	Public Health & Welfare Statement 8	Environmental Development Statement 9	Recreation and Cultural Statement 10	2016 Actual	2016 Budget	2015 Actual
<b>Revenue</b>										
Parcel taxes	\$ -	\$ -	\$ 7,329	\$ -	\$ -	\$ -	\$ 193,042	\$ 200,371	\$ 200,369	\$ 200,445
Grants in lieu of taxes	71,820	36,279	57,642	46,103	6,474	48,338	185,280	451,936	203,524	407,408
Grants	865,594	12,500	-	50,755	-	18,752	-	947,601	2,356,332	825,143
Tax Requisition	1,611,443	3,397,107	1,897,944	2,665,440	277,000	2,904,448	8,331,687	21,085,069	21,153,361	18,869,186
Sales of Services	9,116	99,153	609,247	89,178	-	64,138	2,021,204	2,892,036	2,556,261	2,735,380
Other	2,862,997	327,420	47,348	9,581,649	-	70,858	128,988	13,019,260	12,630,844	11,723,645
	<u>5,420,970</u>	<u>3,872,459</u>	<u>2,619,510</u>	<u>12,433,125</u>	<u>283,474</u>	<u>3,106,534</u>	<u>10,860,201</u>	<u>38,596,273</u>	<u>39,100,691</u>	<u>34,761,207</u>
<b>Expenditures</b>										
General government services	4,738,644	154,556	84,998	532,672	4,664	261,088	621,789	6,398,411	8,593,871	6,182,770
Protective services	-	3,161,534	-	-	-	-	-	3,161,534	3,429,958	2,979,105
Transportation services	-	-	2,383,627	-	-	-	-	2,383,627	2,510,668	2,381,704
Environmental health services	-	-	-	7,838,878	-	-	-	7,838,878	11,362,110	8,394,293
Public health services	-	-	-	-	218,563	-	-	218,563	341,249	90,793
Environmental development services	-	-	-	-	-	2,805,178	-	2,805,178	3,095,615	2,777,765
Recreation and cultural services	-	-	-	-	-	-	7,954,069	7,954,069	8,394,963	7,736,546
Transfers to general capital fund	150,341	44,210	-	242,605	-	16,429	111,816	565,401	1,461,803	426,263
Transfers to other functions	-	5,000	3,000	17,500	6,000	-	25,000	56,500	56,500	60,112
	<u>4,888,985</u>	<u>3,365,300</u>	<u>2,471,625</u>	<u>8,631,655</u>	<u>229,227</u>	<u>3,082,695</u>	<u>8,712,674</u>	<u>31,382,161</u>	<u>39,246,737</u>	<u>31,029,351</u>
<b>Operating Surplus (Deficit)</b>	<u>531,985</u>	<u>507,159</u>	<u>147,885</u>	<u>3,801,470</u>	<u>54,247</u>	<u>23,839</u>	<u>2,147,527</u>	<u>7,214,112</u>	<u>(146,046)</u>	<u>3,731,856</u>
Debt transfers from member municipalities	(2,405,262)	-	-	-	-	-	-	(2,405,262)	(2,429,764)	(2,802,000)
Debt proceeds	-	-	-	-	-	-	-	-	-	(1,220,910)
Debt charges	2,405,262	148,491	344,804	1,481,152	-	-	1,360,490	5,740,199	5,698,988	4,478,435
Transfers to (from) reserve fund	414,000	365,284	(171,143)	1,666,828	29,921	47,492	559,494	2,911,876	987,546	1,783,736
Funds allocated to (from) prior year	33,042	-	(20,914)	(569)	-	-	(40,104)	(28,545)	(245,924)	(7,881)
	<u>447,042</u>	<u>513,775</u>	<u>152,747</u>	<u>3,147,411</u>	<u>29,921</u>	<u>47,492</u>	<u>1,879,880</u>	<u>6,218,268</u>	<u>4,010,846</u>	<u>2,231,380</u>
<b>Current year Surplus (Deficit)</b>	<u>84,943</u>	<u>(6,616)</u>	<u>(4,862)</u>	<u>654,059</u>	<u>24,326</u>	<u>(23,653)</u>	<u>267,647</u>	<u>995,844</u>	<u>(4,156,892)</u>	<u>1,500,476</u>
<b>Prior year Surplus</b>	<u>602,718</u>	<u>415,889</u>	<u>15,392</u>	<u>2,138,489</u>	<u>-</u>	<u>317,043</u>	<u>667,393</u>	<u>4,156,924</u>	<u>4,156,892</u>	<u>2,656,447</u>
<b>Ending Surplus</b>	<u>\$ 687,661</u>	<u>\$ 409,273</u>	<u>\$ 10,530</u>	<u>\$ 2,792,548</u>	<u>\$ 24,326</u>	<u>\$ 293,390</u>	<u>\$ 935,040</u>	<u>\$ 5,152,768</u>	<u>\$ -</u>	<u>\$ 4,156,923</u>

**Comox Valley Regional District**  
**General Revenue Fund**  
**General Government Services**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Administration and Regional Board	Regional Feasibility Studies	Electoral Area Feasibility Studies	Grants in Aid Statement 4a	Debt Service for Member Municipalities	2016 Actual	2016 Budget	2015 Actual
<b>Revenue</b>								
Grants in lieu of taxes	\$ 70,547	\$ 447	\$ 239	\$ 587	\$ -	\$ 71,820	\$ 47,910	\$ 70,234
Grants	303,749	15,347	546,498	-	-	865,594	2,220,993	765,106
Tax Requisition	1,371,535	14,707	79,042	146,159	-	1,611,443	1,611,443	1,573,443
Sales of Services	9,409	-	(293)	-	-	9,116	5,000	10,417
Other	2,857,186	5,000	811	-	-	2,862,997	2,805,393	2,756,759
	4,612,426	35,501	626,297	146,746	-	5,420,970	6,690,739	5,175,959
<b>Expenditures</b>								
General government administration services	170,849	2,432	17,656	3,145	-	194,082	194,082	198,222
General government services operating expenditures	3,768,088	28,472	607,087	140,915	-	4,544,562	6,740,022	4,449,281
Transfers to general capital fund	150,341	-	-	-	-	150,341	283,755	91,291
	4,089,278	30,904	624,743	144,060	-	4,888,985	7,217,859	4,738,794
<b>Operating Surplus (Deficit)</b>	523,148	4,597	1,554	2,686	-	531,985	(527,120)	437,165
Debt transfers from member municipalities	-	-	-	-	(2,405,262)	(2,405,262)	(2,429,764)	(2,802,000)
Debt charges	-	-	-	-	2,405,262	2,405,262	2,429,764	2,802,000
Transfers to (from) reserve fund	414,000	-	-	-	-	414,000	169,716	698,344
Funds allocated from (to) prior year	52,000	-	(18,958)	-	-	33,042	(94,125)	(29,242)
	466,000	-	(18,958)	-	-	447,042	75,591	669,102
<b>Current year Surplus (Deficit)</b>	57,148	4,597	20,512	2,686	-	84,943	(602,711)	(231,937)
<b>Prior year Surplus</b>	502,071	18,799	65,164	16,684	-	602,718	602,711	834,655
<b>Ending Surplus</b>	\$ 559,219	\$ 23,396	\$ 85,676	\$ 19,370	\$ -	\$ 687,661	\$ -	\$ 602,718

**Comox Valley Regional District**  
**General Revenue Fund**  
**General Government Services - Grants in Aid**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

Statement 4a

	Electoral Area A	Electoral Area B	Electoral Area C	Denman Island	Hornby Island	<b>2016 Actual</b>	2015 Actual
<b>Revenue</b>							
Grants in lieu of taxes	\$ 19	\$ 443	\$ 116	\$ 9	\$ -	<b>587</b>	609
Tax Requisition	19,492	30,754	68,034	12,454	15,425	<b>146,159</b>	146,159
Other	-	-	-	-	-	-	119
	<b>19,511</b>	<b>31,197</b>	<b>68,150</b>	<b>12,463</b>	<b>15,425</b>	<b>146,746</b>	<b>146,887</b>
<b>Expenditures</b>							
General government administration services	399	614	1,428	357	347	<b>3,145</b>	3,117
General government services operating expenditures	19,642	28,618	70,906	10,626	11,123	<b>140,915</b>	143,318
	<b>20,041</b>	<b>29,232</b>	<b>72,334</b>	<b>10,983</b>	<b>11,470</b>	<b>144,060</b>	<b>146,435</b>
<b>Operating Surplus (Deficit)</b>	<b>(530)</b>	<b>1,965</b>	<b>(4,184)</b>	<b>1,480</b>	<b>3,955</b>	<b>2,686</b>	<b>452</b>
<b>Prior year Surplus</b>	<b>776</b>	<b>7,773</b>	<b>4,761</b>	<b>2,169</b>	<b>1,205</b>	<b>16,684</b>	<b>16,232</b>
<b>Ending Surplus</b>	<b>\$ 246</b>	<b>\$ 9,738</b>	<b>\$ 577</b>	<b>\$ 3,649</b>	<b>\$ 5,160</b>	<b>\$ 19,370</b>	<b>\$ 16,684</b>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Protective Services**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Fire Protection Statement 5a	Bylaw Enforcement Statement 5b	Victims Services	Comox Valley Community Justice	Comox Valley Search and Rescue	Comox Valley Emergency	911 Emergency Answering	2016 Actual	2016 Budget	2015 Actual
<b>Revenue</b>										
Grants in lieu of taxes	\$ 3,410	\$ 3,227	\$ 2,576	\$ 1,189	\$ 3,452	\$ 593	\$ 21,832	\$ 36,279	\$ 990	\$ 32,868
Grants	-	12,500	-	-	-	-	-	12,500	-	12,500
Tax Requisition	1,724,237	593,874	84,767	38,945	112,947	123,916	718,421	3,397,107	3,397,107	3,234,787
Sales of Services	9,584	-	-	-	-	89,569	-	99,153	99,249	93,521
Other	17	316,203	-	-	-	11,200	-	327,420	241,632	304,718
	<u>1,737,248</u>	<u>925,804</u>	<u>87,343</u>	<u>40,134</u>	<u>116,399</u>	<u>225,278</u>	<u>740,253</u>	<u>3,872,459</u>	<u>3,738,978</u>	<u>3,678,394</u>
<b>Expenditures</b>										
General government administration services	53,569	79,883	1,113	300	752	7,328	11,611	154,556	154,556	156,037
Protective services operating expenditures	1,245,520	762,256	82,592	40,289	115,625	202,987	712,265	3,161,534	3,429,958	2,979,105
Transfers to general capital fund	44,210	-	-	-	-	-	-	44,210	54,000	6,420
Transfers to other functions	-	5,000	-	-	-	-	-	5,000	5,000	12,280
	<u>1,343,299</u>	<u>847,139</u>	<u>83,705</u>	<u>40,589</u>	<u>116,377</u>	<u>210,315</u>	<u>723,876</u>	<u>3,365,300</u>	<u>3,643,514</u>	<u>3,153,842</u>
<b>Operating Surplus (Deficit)</b>	<u>393,949</u>	<u>78,665</u>	<u>3,638</u>	<u>(455)</u>	<u>22</u>	<u>14,963</u>	<u>16,377</u>	<u>507,159</u>	<u>95,464</u>	<u>524,552</u>
Debt charges	148,491	-	-	-	-	-	-	148,491	163,531	127,943
Transfers to reserve fund	244,584	106,501	-	-	-	14,199	-	365,284	368,047	294,252
Funds allocated from prior year	-	-	-	-	-	-	-	-	(20,233)	(1,705)
	<u>393,075</u>	<u>106,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,199</u>	<u>-</u>	<u>513,775</u>	<u>511,345</u>	<u>420,490</u>
<b>Current year Surplus (Deficit)</b>	<u>874</u>	<u>(27,836)</u>	<u>3,638</u>	<u>(455)</u>	<u>22</u>	<u>764</u>	<u>16,377</u>	<u>(6,616)</u>	<u>(415,881)</u>	<u>104,062</u>
<b>Prior year Surplus</b>	<u>112,874</u>	<u>247,480</u>	<u>939</u>	<u>1,019</u>	<u>4,119</u>	<u>44,052</u>	<u>5,406</u>	<u>415,889</u>	<u>415,881</u>	<u>311,827</u>
<b>Ending Surplus</b>	<u>\$ 113,748</u>	<u>\$ 219,644</u>	<u>\$ 4,577</u>	<u>\$ 564</u>	<u>\$ 4,141</u>	<u>\$ 44,816</u>	<u>\$ 21,783</u>	<u>\$ 409,273</u>	<u>\$ -</u>	<u>\$ 415,889</u>



**Comox Valley Regional District**  
**General Revenue Fund**  
**Protective Services - Fire Protection**  
**Statement of Revenue and Expenditure**  
**Year ended December 31, 2016**  
(Unaudited)

	Bates/ Huband Rd	Tsolum Farnham	Black Creek Oyster Bay	Rural Cumberland	Denman Island	Hornby Island	Fanny Bay	2016 Actual	2015 Actual
<b>Revenue</b>									
Grants in lieu of taxes	\$ -	\$ 282	\$ 1,914	\$ -	\$ 196	\$ 9	\$ 1,009	\$ 3,410	\$ 1,474
Tax Requisition	29,590	50,327	629,358	135,909	254,100	474,953	150,000	1,724,237	1,641,117
Sales of Services	-	-	-	-	9,584	-	-	9,584	10,616
Other	-	-	17	-	-	-	-	17	1,137
	29,590	50,609	631,289	135,909	263,880	474,962	151,009	1,737,248	1,654,344
<b>Expenditures</b>									
General government administration services	574	819	16,446	1,192	10,764	15,339	8,435	53,569	48,144
Protective services operating expenditures	26,656	32,173	454,660	120,364	207,472	288,302	115,893	1,245,520	1,166,672
Transfers to general capital fund	-	-	-	-	36,263	7,947	-	44,210	6,420
	27,230	32,992	471,106	121,556	254,499	311,588	124,328	1,343,299	1,221,236
<b>Operating Surplus</b>	2,360	17,617	160,183	14,353	9,381	163,374	26,681	393,949	433,108
Debt Charges	-	-	133,432	-	14,972	87	-	148,491	127,943
Transfers to (from) reserve fund	2,331	5,495	44,265	1,658	6,834	157,609	26,392	244,584	264,413
	2,331	5,495	177,697	1,658	21,806	157,696	26,392	393,075	392,356
<b>Current year Surplus (Deficit)</b>	29	12,122	(17,514)	12,695	(12,425)	5,678	289	874	40,752
<b>Prior year Surplus</b>	331	1,495	19,173	1,659	27,008	49,106	14,102	112,874	72,122
<b>Ending Surplus</b>	\$ 360	\$ 13,617	\$ 1,659	\$ 14,354	\$ 14,583	\$ 54,784	\$ 14,391	\$ 113,748	\$ 112,874

**Comox Valley Regional District**  
**General Revenue Fund**  
**Protective Services - Bylaw Enforcement**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Comox Valley						<b>2016</b> <b>Actual</b>	2015 Actual
	Building Inspection	Animal Control	Noise Control	Weed Control	Unsightly Premises	Fireworks Regulations		
<b>Revenue</b>								
Grants in lieu of taxes	\$ 2,032	\$ 674	\$ 195	\$ 125	\$ 149	\$ 52	<b>\$ 3,227</b>	\$ 3,289
Grants	-	-	-	12,500	-	-	<b>12,500</b>	12,500
Tax Requisition	364,086	120,800	40,735	26,077	31,250	10,926	<b>593,874</b>	582,198
Other	305,364	9,799	-	-	-	1,040	<b>316,203</b>	298,333
	<b>671,482</b>	<b>131,273</b>	<b>40,930</b>	<b>38,702</b>	<b>31,399</b>	<b>12,018</b>	<b>925,804</b>	<b>896,320</b>
<b>Expenditures</b>								
General government administration services	74,967	3,144	324	300	848	300	<b>79,883</b>	89,971
Protective services operating expenditures	555,561	106,203	33,587	33,359	24,272	9,274	<b>762,256</b>	707,283
Transfer to other functions	-	-	-	5,000	-	-	<b>5,000</b>	12,280
	<b>630,528</b>	<b>109,347</b>	<b>33,911</b>	<b>38,659</b>	<b>25,120</b>	<b>9,574</b>	<b>847,139</b>	<b>809,534</b>
<b>Operating Surplus (Deficit)</b>	<b>40,954</b>	<b>21,926</b>	<b>7,019</b>	<b>43</b>	<b>6,279</b>	<b>2,444</b>	<b>78,665</b>	<b>86,786</b>
Transfers to reserve fund	73,489	26,822	6,190	-	-	-	<b>106,501</b>	24,839
Funds allocated (from) to prior year	-	-	-	-	-	-	-	(1,705)
	<b>73,489</b>	<b>26,822</b>	<b>6,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,501</b>	<b>23,134</b>
<b>Current year Surplus (Deficit)</b>	<b>(32,535)</b>	<b>(4,896)</b>	<b>829</b>	<b>43</b>	<b>6,279</b>	<b>2,444</b>	<b>(27,836)</b>	<b>63,652</b>
<b>Prior year Surplus</b>	<b>196,571</b>	<b>32,528</b>	<b>12,773</b>	<b>5,608</b>	<b>-</b>	<b>-</b>	<b>247,480</b>	<b>183,828</b>
<b>Ending Surplus</b>	<b>\$ 164,036</b>	<b>\$ 27,632</b>	<b>\$ 13,602</b>	<b>\$ 5,651</b>	<b>\$ 6,279</b>	<b>\$ 2,444</b>	<b>\$ 219,644</b>	<b>\$ 247,480</b>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Transportation Services**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Airport Contribution Service	Streetlighting Statement 6a	Comox Valley Transit	Courtenay Flats Drainage	<b>2016 Actual</b>	2016 Budget	2015 Actual
<b>Revenue</b>							
Parcel taxes	\$ -	\$ -	\$ -	\$ 7,329	\$ <b>7,329</b>	\$ 7,329	\$ 7,329
Grants in lieu of taxes	9,613	116	47,913	-	<b>57,642</b>	33,500	55,592
Tax Requisition	314,577	83,848	1,499,519	-	<b>1,897,944</b>	1,897,944	1,813,444
Sales of Services	-	-	609,247	-	<b>609,247</b>	604,000	624,792
Other	-	1,650	45,698	-	<b>47,348</b>	53,696	57,290
	<u>324,190</u>	<u>85,614</u>	<u>2,202,377</u>	<u>7,329</u>	<b><u>2,619,510</u></b>	<u>2,596,469</u>	<u>2,558,447</u>
<b>Expenditures</b>							
General government administration services	300	3,493	80,845	360	<b>84,998</b>	84,998	80,822
Transportation services operating expenditures	-	82,030	2,297,963	3,634	<b>2,383,627</b>	2,510,668	2,381,704
Transfers to other functions	-	-	-	3,000	<b>3,000</b>	3,000	1,000
	<u>300</u>	<u>85,523</u>	<u>2,378,808</u>	<u>6,994</u>	<b><u>2,471,625</u></b>	<u>2,598,666</u>	<u>2,463,526</u>
<b>Operating Surplus (Deficit)</b>	<u>323,890</u>	<u>91</u>	<u>(176,431)</u>	<u>335</u>	<b><u>147,885</u></b>	<u>(2,197)</u>	<u>94,921</u>
Debt charges	344,804	-	-	-	<b>344,804</b>	344,805	344,804
Transfers to (from) reserve fund	-	5,288	(176,431)	-	<b>(171,143)</b>	(300,575)	(4,448)
Funds allocated from prior year	(20,914)	-	-	-	<b>(20,914)</b>	(31,040)	(20,824)
	<u>323,890</u>	<u>5,288</u>	<u>(176,431)</u>	<u>-</u>	<b><u>152,747</u></b>	<u>13,190</u>	<u>319,532</u>
<b>Current year Surplus (Deficit)</b>	<u>-</u>	<u>(5,197)</u>	<u>-</u>	<u>335</u>	<b><u>(4,862)</u></b>	<u>(15,387)</u>	<u>(224,611)</u>
<b>Prior year Surplus</b>	<u>-</u>	<u>15,392</u>	<u>-</u>	<u>-</u>	<b><u>15,392</u></b>	<u>15,387</u>	<u>240,003</u>
<b>Ending Surplus</b>	<u>\$ -</u>	<u>\$ 10,195</u>	<u>\$ -</u>	<u>\$ 335</u>	<b><u>\$ 10,530</u></b>	<u>\$ -</u>	<u>\$ 15,392</u>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Transportation Services - Streetlighting**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Arden	Comox Road	Denman Island	Fern Road	Forest Grove Estates	Gibson/ Cotton	Hastings Road	Little River	McLary Road	Webb/Bood Roads	Royston	2016 Actual	2015 Actual
<b>Revenue</b>													
Grants in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 116	\$ 121
Tax Requisition	6,771	2,895	1,969	1,857	2,681	10,114	551	29,191	2,508	754	24,557	83,848	84,226
Other	-	-	-	-	-	-	-	-	-	-	1,650	1,650	9,814
	6,771	2,895	1,969	1,857	2,681	10,114	551	29,307	2,508	754	26,207	85,614	94,161
<b>Expenditures</b>													
General government administration services	300	300	300	300	300	300	300	389	300	300	404	3,493	3,462
Transportation services operating expenditures	6,352	2,598	1,675	1,584	1,274	9,221	264	29,025	2,206	442	27,389	82,030	77,860
	6,652	2,898	1,975	1,884	1,574	9,521	564	29,414	2,506	742	27,793	85,523	81,322
<b>Operating Surplus (Deficit)</b>	119	(3)	(6)	(27)	1,107	593	(13)	(107)	2	12	(1,586)	91	12,839
Transfers to (from) reserve fund	-	-	-	-	2,637	2,401	-	-	-	-	250	5,288	6,171
	-	-	-	-	2,637	2,401	-	-	-	-	250	5,288	6,171
<b>Current year Surplus (Deficit)</b>	119	(3)	(6)	(27)	(1,530)	(1,808)	(13)	(107)	2	12	(1,836)	(5,197)	6,668
<b>Prior year Surplus</b>	892	408	232	209	2,650	1,898	109	4,161	314	101	4,418	15,392	8,724
<b>Ending Surplus</b>	\$ 1,011	\$ 405	\$ 226	\$ 182	\$ 1,120	\$ 90	\$ 96	\$ 4,054	\$ 316	\$ 113	\$ 2,582	\$ 10,195	\$ 15,392

**Comox Valley Regional District**  
**General Revenue Fund**  
**Environmental Health Services**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Solid Waste Management Plan	Liquid Waste Management Plan	Pesticide Awareness	Denman Island Refuse	Hornby Island Refuse	Royston Garbage Collection	<b>2016 Total</b>	2016 Budget	2015 Actual
<b>Revenue</b>									
Grants in lieu of taxes	\$ 44,125	\$ 1,861	\$ 66	\$ 48	\$ 3	\$ -	<b>46,103</b>	-	17,431
Grants	10,000	9,085	-	-	31,670	-	<b>50,755</b>	116,291	23,216
Tax Requisition	2,000,000	388,612	14,663	61,375	200,790	-	<b>2,665,440</b>	2,665,440	1,331,359
Sales of Services	-	-	8,000	-	-	81,178	<b>89,178</b>	88,692	94,113
Other	9,543,428	3,500	-	-	-	34,721	<b>9,581,649</b>	9,380,605	8,421,411
	<b>11,597,553</b>	<b>403,058</b>	<b>22,729</b>	<b>61,423</b>	<b>232,463</b>	<b>115,899</b>	<b>12,433,125</b>	<b>12,251,028</b>	<b>9,887,530</b>
<b>Expenditures</b>									
General government administration services	489,513	33,518	990	1,144	3,889	3,618	<b>532,672</b>	532,672	416,874
Environmental health service operating expenditures	7,108,348	367,803	11,058	58,403	184,086	109,180	<b>7,838,878</b>	11,362,110	8,394,292
Transfers to general capital fund	238,580	-	-	-	4,025	-	<b>242,605</b>	789,647	170,259
Transfer to other functions	-	11,500	-	2,000	2,000	2,000	<b>17,500</b>	17,500	17,500
	<b>7,836,441</b>	<b>412,821</b>	<b>12,048</b>	<b>61,547</b>	<b>194,000</b>	<b>114,798</b>	<b>8,631,655</b>	<b>12,701,929</b>	<b>8,998,925</b>
<b>Operating Surplus (Deficit)</b>	<b>3,761,112</b>	<b>(9,763)</b>	<b>10,681</b>	<b>(124)</b>	<b>38,463</b>	<b>1,101</b>	<b>3,801,470</b>	<b>(450,901)</b>	<b>888,605</b>
Debt proceeds	-	-	-	-	-	-	-	-	(1,220,910)
Debt charges	1,444,573	-	-	-	36,579	-	<b>1,481,152</b>	1,548,377	88,656
Transfers to (from) reserve fund	1,660,000	-	-	-	-	6,828	<b>1,666,828</b>	184,462	246,154
Funds allocated to (from) prior year	-	(569)	-	-	-	-	<b>(569)</b>	(45,254)	3,890
	<b>3,104,573</b>	<b>(569)</b>	<b>-</b>	<b>-</b>	<b>36,579</b>	<b>6,828</b>	<b>3,147,411</b>	<b>1,687,585</b>	<b>(882,210)</b>
<b>Current year Surplus (Deficit)</b>	<b>656,539</b>	<b>(9,194)</b>	<b>10,681</b>	<b>(124)</b>	<b>1,884</b>	<b>(5,727)</b>	<b>654,059</b>	<b>(2,138,486)</b>	<b>1,770,815</b>
<b>Prior year Surplus</b>	<b>2,107,558</b>	<b>9,194</b>	<b>11,017</b>	<b>390</b>	<b>721</b>	<b>9,609</b>	<b>2,138,489</b>	<b>2,138,486</b>	<b>367,674</b>
<b>Ending Surplus</b>	<b>\$ 2,764,097</b>	<b>\$ -</b>	<b>\$ 21,698</b>	<b>\$ 266</b>	<b>\$ 2,605</b>	<b>\$ 3,882</b>	<b>\$ 2,792,548</b>	<b>\$ -</b>	<b>\$ 2,138,489</b>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Public Health & Welfare Services**  
**Statement of Revenue and Expenditure**  
**Year ended December 31, 2016**  
(Unaudited)

	Cemetery	Emergency Shelter Land Acquisition	Comox Valley Homelessness Supports	<b>2016 Actual</b>	2016 Budget	2015 Actual
<b>Revenue</b>						
Grants in lieu of taxes	\$ 5,079	\$ -	\$ 1,395	\$ 6,474	\$ -	\$ 4,578
Tax requisition	112,000	-	165,000	<b>277,000</b>	277,000	100,000
Other	-	-	-	-	-	22
	<b>117,079</b>	<b>-</b>	<b>166,395</b>	<b>283,474</b>	<b>277,000</b>	<b>104,600</b>
<b>Expenditure</b>						
General government administration services	1,219	1,302	2,143	<b>4,664</b>	4,664	2,806
Public health and welfare services	88,490	73	130,000	<b>218,563</b>	341,249	90,793
Transfer to other functions	-	-	6,000	<b>6,000</b>	6,000	-
	<b>89,709</b>	<b>1,375</b>	<b>138,143</b>	<b>229,227</b>	<b>351,913</b>	<b>93,599</b>
<b>Operating Surplus (Deficit)</b>	<b>27,370</b>	<b>(1,375)</b>	<b>28,252</b>	<b>54,247</b>	<b>(74,913)</b>	<b>11,001</b>
Transfer to (from) reserves	25,000	(1,375)	6,296	<b>29,921</b>	(74,913)	11,031
	<b>25,000</b>	<b>(1,375)</b>	<b>6,296</b>	<b>29,921</b>	<b>(74,913)</b>	<b>11,031</b>
<b>Current year Surplus (Deficit)</b>	<b>2,370</b>	<b>-</b>	<b>21,956</b>	<b>24,326</b>	<b>-</b>	<b>(30)</b>
<b>Prior year Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>
<b>Ending Surplus</b>	<b>\$ 2,370</b>	<b>\$ -</b>	<b>\$ 21,956</b>	<b>\$ 24,326</b>	<b>\$ -</b>	<b>\$ -</b>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Environmental Development Services**  
**Statement of Revenue and Expenditure**  
**Year ended December 31, 2016**  
(Unaudited)

	Planning	Regional Growth Strategy	Economic	Economic	Economic	House Numbering			2016 Actual	2016 Budget	2015 Actual
			Development Comox Valley	Development Denman Island	Development Hornby Island	Area A	Area B	Area C			
<b>Revenue</b>											
Grants in lieu of taxes	\$ 9,040	\$ 1,402	\$ 37,843	\$ 39	\$ 1	\$ -	\$ 11	\$ 2	\$ 48,338	\$ 35,400	\$ 47,125
Grants	16,103	2,649	-	-	-	-	-	-	18,752	19,048	9,601
Tax requisition	1,620,000	43,087	1,119,898	50,043	68,933	939	718	830	2,904,448	2,956,450	2,848,459
Sales of Services	24,138	-	40,000	-	-	-	-	-	64,138	26,000	28,984
Other	56,891	-	-	13,967	-	-	-	-	70,858	75,957	74,172
	<u>1,726,172</u>	<u>47,138</u>	<u>1,197,741</u>	<u>64,049</u>	<u>68,934</u>	<u>939</u>	<u>729</u>	<u>832</u>	<u>3,106,534</u>	<u>3,112,855</u>	<u>3,008,341</u>
<b>Expenditure</b>											
General government administration services	231,994	2,152	23,623	1,051	1,368	300	300	300	261,088	261,088	271,208
Environmental development operating expenditures	1,448,920	71,396	1,139,757	51,946	91,558	640	429	532	2,805,178	3,095,615	2,777,765
Transfers to general capital fund	16,429	-	-	-	-	-	-	-	16,429	15,000	6,048
	<u>1,697,343</u>	<u>73,548</u>	<u>1,163,380</u>	<u>52,997</u>	<u>92,926</u>	<u>940</u>	<u>729</u>	<u>832</u>	<u>3,082,695</u>	<u>3,371,703</u>	<u>3,055,021</u>
<b>Operating Surplus (Deficit)</b>	<u>28,829</u>	<u>(26,410)</u>	<u>34,361</u>	<u>11,052</u>	<u>(23,992)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>23,839</u>	<u>(258,848)</u>	<u>(46,680)</u>
Transfers to (from) reserve fund	56,618	(26,410)	29,128	11,052	(22,896)	-	-	-	47,492	58,192	(61,321)
	<u>56,618</u>	<u>(26,410)</u>	<u>29,128</u>	<u>11,052</u>	<u>(22,896)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,492</u>	<u>58,192</u>	<u>(61,321)</u>
<b>Current year Surplus (Deficit)</b>	<u>(27,789)</u>	<u>-</u>	<u>5,233</u>	<u>-</u>	<u>(1,096)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>(23,653)</u>	<u>(317,040)</u>	<u>14,641</u>
<b>Prior year Surplus</b>	<u>302,705</u>	<u>-</u>	<u>13,225</u>	<u>-</u>	<u>1,096</u>	<u>3</u>	<u>12</u>	<u>2</u>	<u>317,043</u>	<u>317,040</u>	<u>302,402</u>
<b>Ending Surplus</b>	<u>\$ 274,916</u>	<u>\$ -</u>	<u>\$ 18,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 12</u>	<u>\$ 2</u>	<u>\$ 293,390</u>	<u>\$ -</u>	<u>\$ 317,043</u>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Recreation and Cultural Services**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Recreation & Cultural Facilities Statement 10a	Recreation Grants & Comfort Stations Statement 10b	Cultural Grants Statement 10c	Parks & Greenways Areas ABC	Parks & Greenways Denman	Parks & Greenways Hornby	2016 Actual	2016 Budget	2015 Actual
<b>Revenue</b>									
Parcel tax	\$ -	\$ -	\$ -	\$ 193,040	\$ -	\$ 2	\$ 193,042	\$ 193,040	\$ 193,116
Grants in lieu of taxes	163,277	8,358	5,995	7,590	60	-	185,280	85,724	179,579
Grants	-	-	-	-	-	-	-	-	14,720
Tax Requisition	5,215,756	367,157	1,237,774	1,316,000	77,848	117,152	8,331,687	8,347,977	7,967,694
Sales of Services	2,017,438	-	-	3,766	-	-	2,021,204	1,733,320	1,883,554
Other	73,370	-	-	55,618	-	-	128,988	73,561	109,273
	<b>7,469,841</b>	<b>375,515</b>	<b>1,243,769</b>	<b>1,576,014</b>	<b>77,908</b>	<b>117,154</b>	<b>10,860,201</b>	<b>10,433,622</b>	<b>10,347,936</b>
<b>Expenditures</b>									
General government administration services	482,658	5,367	9,696	106,298	8,215	9,555	621,789	621,789	607,520
Recreation and cultural operating expenditures	5,280,515	292,644	1,214,632	1,029,061	40,330	96,887	7,954,069	8,394,963	7,736,546
Transfers to general capital fund	100,715	-	-	11,101	-	-	111,816	319,401	152,245
Transfer to other functions	-	25,000	-	-	-	-	25,000	25,000	29,332
	<b>5,863,888</b>	<b>323,011</b>	<b>1,224,328</b>	<b>1,146,460</b>	<b>48,545</b>	<b>106,442</b>	<b>8,712,674</b>	<b>9,361,153</b>	<b>8,525,643</b>
<b>Operating Surplus (Deficit)</b>	<b>1,605,953</b>	<b>52,504</b>	<b>19,441</b>	<b>429,554</b>	<b>29,363</b>	<b>10,712</b>	<b>2,147,527</b>	<b>1,072,469</b>	<b>1,822,293</b>
Debt charges	1,360,490	-	-	-	-	-	1,360,490	1,212,511	1,115,032
Transfers (from) to reserve funds	83,371	22,902	10,052	424,345	18,824	-	559,494	582,617	599,724
Funds allocated to (from) prior year	(37,140)	(2,789)	(175)	-	-	-	(40,104)	(55,272)	40,000
	<b>1,406,721</b>	<b>20,113</b>	<b>9,877</b>	<b>424,345</b>	<b>18,824</b>	<b>-</b>	<b>1,879,880</b>	<b>1,739,856</b>	<b>1,754,756</b>
<b>Current year Surplus (Deficit)</b>	<b>199,232</b>	<b>32,391</b>	<b>9,564</b>	<b>5,209</b>	<b>10,539</b>	<b>10,712</b>	<b>267,647</b>	<b>(667,387)</b>	<b>67,537</b>
<b>Prior year Surplus</b>	<b>464,854</b>	<b>64,258</b>	<b>31,981</b>	<b>106,300</b>	<b>-</b>	<b>-</b>	<b>667,393</b>	<b>667,387</b>	<b>599,856</b>
<b>Ending Surplus</b>	<b>\$ 664,086</b>	<b>\$ 96,649</b>	<b>\$ 41,545</b>	<b>\$ 111,509</b>	<b>\$ 10,539</b>	<b>\$ 10,712</b>	<b>\$ 935,040</b>	<b>\$ -</b>	<b>\$ 667,393</b>



**Comox Valley Regional District**  
**General Revenue Fund**  
**Recreation and Cultural Services - Recreation and Cultural Facilities**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Comox Valley Recreation Complexes	Comox Valley Track and Fields	Comox Valley Exhibition Grounds	Denman Island Community Hall	Black Creek Community Centre	Hornby Island Community Hall	<b>2016 Actual</b>	2015 Actual
<b>Revenue</b>								
Grants in lieu of taxes	\$ 142,840	\$ 6,846	\$ 13,559	\$ 31	\$ -	\$ 1	<b>163,277</b>	\$ 157,666
Tax Requisition	4,390,251	202,604	443,710	40,000	70,190	69,001	<b>5,215,756</b>	4,964,764
Sales of Services	1,960,974	-	56,464	-	-	-	<b>2,017,438</b>	1,879,791
Other	58,929	6,768	7,673	-	-	-	<b>73,370</b>	70,402
	<b>6,552,994</b>	<b>216,218</b>	<b>521,406</b>	<b>40,031</b>	<b>70,190</b>	<b>69,002</b>	<b>7,469,841</b>	<b>7,072,623</b>
<b>Expenditures</b>								
General government administration services	460,889	1,757	18,705	301	384	622	<b>482,658</b>	470,401
Recreation and cultural operating expenditures	4,736,660	59,737	311,432	41,491	69,714	61,481	<b>5,280,515</b>	5,184,478
Transfers to general capital fund	50,295	-	50,420	-	-	-	<b>100,715</b>	77,764
	<b>5,247,844</b>	<b>61,494</b>	<b>380,557</b>	<b>41,792</b>	<b>70,098</b>	<b>62,103</b>	<b>5,863,888</b>	<b>5,732,643</b>
<b>Operating Surplus (Deficit)</b>	<b>1,305,150</b>	<b>154,724</b>	<b>140,849</b>	<b>(1,761)</b>	<b>92</b>	<b>6,899</b>	<b>1,605,953</b>	<b>1,339,980</b>
Debt charges	1,064,005	64,457	232,028	-	-	-	<b>1,360,490</b>	1,115,032
Transfers (from) to reserve funds	-	84,804	-	(1,433)	-	-	<b>83,371</b>	116,540
Funds allocated to (from) prior year	(37,140)	-	-	-	-	-	<b>(37,140)</b>	40,000
	<b>1,026,865</b>	<b>149,261</b>	<b>232,028</b>	<b>(1,433)</b>	<b>-</b>	<b>-</b>	<b>1,406,721</b>	<b>1,271,572</b>
<b>Current year Surplus (Deficit)</b>	<b>278,285</b>	<b>5,463</b>	<b>(91,179)</b>	<b>(328)</b>	<b>92</b>	<b>6,899</b>	<b>199,232</b>	<b>68,408</b>
<b>Prior year Surplus</b>	<b>318,944</b>	<b>29,537</b>	<b>109,629</b>	<b>328</b>	<b>698</b>	<b>5,718</b>	<b>464,854</b>	<b>396,446</b>
<b>Ending Surplus</b>	<b>\$ 597,229</b>	<b>\$ 35,000</b>	<b>\$ 18,450</b>	<b>\$ -</b>	<b>\$ 790</b>	<b>\$ 12,617</b>	<b>\$ 664,086</b>	<b>\$ 464,854</b>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Recreation and Cultural Services - Recreation Grants and Comfort Stations**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Recreation Grant	Denman Island Recreation	Hornby Island Recreation	Hornby / Denman Recreation Contribution	Hornby Island Comfort Stations	Comfort Station Service	<b>2016 Actual</b>	2015 Actual
<b>Revenue</b>								
Grants in lieu of taxes	\$ 8,221	\$ 12	\$ -	\$ 8	\$ -	\$ 117	<b>8,358</b>	\$ 8,303
Tax Requisition	270,500	15,250	22,000	25,359	13,048	21,000	<b>367,157</b>	360,651
Other	-	-	-	-	-	-	-	132
	<u>278,721</u>	<u>15,262</u>	<u>22,000</u>	<u>25,367</u>	<u>13,048</u>	<u>21,117</u>	<b>375,515</b>	<u>369,086</u>
<b>Expenditures</b>								
General government administration services	3,767	300	301	300	300	399	<b>5,367</b>	5,942
Recreation and cultural operating expenditures	222,183	16,768	22,073	80	15,984	15,556	<b>292,644</b>	306,187
Transfer to other functions	-	-	-	25,000	-	-	<b>25,000</b>	25,000
	<u>225,950</u>	<u>17,068</u>	<u>22,374</u>	<u>25,380</u>	<u>16,284</u>	<u>15,955</u>	<b>323,011</b>	<u>337,129</u>
<b>Operating Surplus (Deficit)</b>	<u>52,771</u>	<u>(1,806)</u>	<u>(374)</u>	<u>(13)</u>	<u>(3,236)</u>	<u>5,162</u>	<b>52,504</b>	<u>31,957</u>
Transfers (from) to reserve funds	15,352	-	-	-	-	7,550	<b>22,902</b>	10,322
Funds allocated to (from) prior year	-	-	-	-	(2,789)	-	<b>(2,789)</b>	-
	<u>15,352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,789)</u>	<u>7,550</u>	<b>20,113</b>	<u>10,322</u>
<b>Current year Surplus (Deficit)</b>	<u>37,419</u>	<u>(1,806)</u>	<u>(374)</u>	<u>(13)</u>	<u>(447)</u>	<u>(2,388)</u>	<b>32,391</b>	<u>21,635</u>
<b>Prior year Surplus</b>	<u>51,169</u>	<u>4,558</u>	<u>793</u>	<u>23</u>	<u>447</u>	<u>7,268</u>	<b>64,258</b>	<u>42,623</u>
<b>Ending Surplus</b>	<u>\$ 88,588</u>	<u>\$ 2,752</u>	<u>\$ 419</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 4,880</u>	<b>\$ 96,649</b>	<u>\$ 64,258</u>

**Comox Valley Regional District**  
**General Revenue Fund**  
**Recreation and Cultural Services - Cultural Grants**  
**Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Vancouver Is Regional Library	Heritage Conservation Area A	Heritage Conservation Area B	Heritage Conservation Area C	Heritage Conservation Denman Island	Heritage Conservation Hornby Island	Electoral Areas Arts & Culture Grants	<b>2016</b> <b>Actual</b>	2015 Actual
<b>Revenue</b>									
Grants in lieu of taxes	\$ 5,515	\$ 3	\$ 144	\$ 17	\$ 1	\$ -	\$ 315	\$ 5,995	\$ 6,047
Tax Requisition	1,155,279	3,490	10,000	10,000	1,048	1,462	56,495	1,237,774	1,204,279
Other	-	-	-	-	-	-	-	-	4,438
	<u>1,160,794</u>	<u>3,493</u>	<u>10,144</u>	<u>10,017</u>	<u>1,049</u>	<u>1,462</u>	<u>56,810</u>	<u>1,243,769</u>	<u>1,214,764</u>
<b>Expenditures</b>									
General government administration services	7,408	300	300	300	300	300	788	9,696	9,183
Recreation and cultural operating expenditures	1,153,469	3,556	146	68	2,511	1,116	53,766	1,214,632	1,178,367
Transfer to other functions	-	-	-	-	-	-	-	-	4,332
	<u>1,160,877</u>	<u>3,856</u>	<u>446</u>	<u>368</u>	<u>2,811</u>	<u>1,416</u>	<u>54,554</u>	<u>1,224,328</u>	<u>1,191,882</u>
<b>Operating Surplus (Deficit)</b>	<u>(83)</u>	<u>(363)</u>	<u>9,698</u>	<u>9,649</u>	<u>(1,762)</u>	<u>46</u>	<u>2,256</u>	<u>19,441</u>	<u>22,882</u>
Transfers (from) to reserve funds	-	-	7,302	-	-	-	2,750	10,052	19,583
Funds allocated to (from) prior year	-	-	-	-	(175)	-	-	(175)	-
	<u>-</u>	<u>-</u>	<u>7,302</u>	<u>-</u>	<u>(175)</u>	<u>-</u>	<u>2,750</u>	<u>9,877</u>	<u>19,583</u>
<b>Current year Surplus (Deficit)</b>	<u>(83)</u>	<u>(363)</u>	<u>2,396</u>	<u>9,649</u>	<u>(1,587)</u>	<u>46</u>	<u>(494)</u>	<u>9,564</u>	<u>3,299</u>
<b>Prior year Surplus</b>	<u>5,646</u>	<u>990</u>	<u>7,748</u>	<u>8,668</u>	<u>1,587</u>	<u>32</u>	<u>7,310</u>	<u>31,981</u>	<u>28,682</u>
<b>Ending Surplus</b>	<u>\$ 5,563</u>	<u>\$ 627</u>	<u>\$ 10,144</u>	<u>\$ 18,317</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 6,816</u>	<u>\$ 41,545</u>	<u>\$ 31,981</u>

**Comox Valley Regional District**  
**Water Revenue Fund**  
**Statement of Financial Position**  
**As at December 31, 2016**  
(Unaudited)

	2016	2015
<b>Financial Assets</b>		
Receivables		
General Revenue Fund	\$ 1,897,804	\$ 1,864,189
Municipal Finance Authority Debt Reserve Fund		
Regional District	687,291	682,198
<b>Total Financial Assets</b>	<b>2,585,095</b>	<b>2,546,387</b>
 <b>Liabilities</b>		
Municipal Finance Authority Debt Reserve Fund		
Regional District	687,291	682,198
<b>Total Liabilities</b>	<b>687,291</b>	<b>682,198</b>
 <b>Accumulated Surplus, Water Fund</b>	<b>\$ 1,897,804</b>	<b>\$ 1,864,189</b>

**Comox Valley Regional District**  
**Water Revenue Fund**  
**Summary Statement of Revenue and Expenditures**  
**Year ended December 31, 2016**  
(Unaudited)

	Comox Valley										2016	2016	
	Water	Comox	Denman	Greaves		Black Creek/	England	Marsden/	Royston	Sandwick	Actual	Budget	Actual
	Supply System	Valley	Island	Crescent	Arden	Oyster Bay	Road	Camco Road					
<b>Revenue</b>													
Frontage and parcel taxes	\$ -	\$ 71,010	\$ 6,250	\$ 1,087	\$ -	\$ 147,832	\$ 6,357	\$ 2,590	\$ 194,800	\$ -	\$ 429,926	\$ 429,927	\$ 418,349
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales of services	5,308,363	581,507	12,432	9,335	103,366	462,890	8,397	48,037	503,583	-	7,037,910	6,757,923	6,500,806
Other	42,303	-	-	-	-	36,783	-	-	11,525	-	90,611	49,302	62,572
Transfer from others	-	-	-	-	-	-	-	-	-	325,117	325,117	-	-
	5,350,666	652,517	18,682	10,422	103,366	647,505	14,754	50,627	709,908	325,117	7,883,564	7,237,152	6,981,727
<b>Expenditures</b>													
General government administration services	209,273	35,107	1,518	653	4,446	65,553	638	3,447	35,832	-	356,467	352,560	382,202
Environmental health operating expenditures	1,713,728	501,214	14,897	5,560	81,937	348,218	5,075	28,545	414,371	432	3,113,977	3,679,259	2,945,610
Transfers to water capital fund	589,014	-	-	-	-	-	-	-	78,258	-	667,272	1,675,539	292,757
Transfer to other functions	-	4,566	185	53	263	19,357	53	184	13,141	-	37,802	37,802	36,305
	2,512,015	540,887	16,600	6,266	86,646	433,128	5,766	32,176	541,602	432	4,175,518	5,745,160	3,656,874
<b>Operating Surplus</b>	2,838,651	111,630	2,082	4,156	16,720	214,377	8,988	18,451	168,306	324,685	3,708,046	1,491,992	3,324,853
Debt charges	1,085,846	-	-	909	-	141,763	6,251	-	-	-	1,234,769	1,227,081	1,499,582
Transfers to (from) reserve funds	2,131,149	92,609	-	2,218	23,806	1,122	2,088	12,392	174,278	-	2,439,662	2,055,555	1,386,875
Funds allocated from prior year	-	-	-	-	-	-	-	-	(240,301)	-	(240,301)	(240,301)	(233)
	3,216,995	92,609	-	3,127	23,806	142,885	8,339	12,392	(66,023)	-	3,434,130	3,042,335	2,886,224
<b>Current year Surplus (Deficit)</b>	(378,344)	19,021	2,082	1,029	(7,086)	71,492	649	6,059	234,329	324,685	273,916	(1,550,343)	438,629
<b>Prior year Surplus (Deficit)</b>	1,338,004	33,536	(3,938)	2,050	12,262	-	1,918	4,375	162,136	-	1,550,343	1,550,343	1,111,714
<b>Ending Surplus (Deficit)</b>	\$ 959,660	\$ 52,557	\$ (1,856)	\$ 3,079	\$ 5,176	\$ 71,492	\$ 2,567	\$ 10,434	\$ 396,465	\$ 324,685	\$ 1,824,259	\$ -	\$ 1,550,343

**Comox Valley Regional District  
Sewer Revenue Fund  
Statement of Financial Position  
As at December 31, 2016  
(Unaudited)**

<b>Financial Assets</b>	<u>2016</u>	<u>2015</u>
Receivables		
General Revenue Fund	\$ 2,514,570	\$ 2,797,987
Municipal Finance Authority Debt Reserve Fund		
Regional District	598,844	677,879
<b>Total Financial Assets</b>	<u>3,113,414</u>	<u>3,475,866</u>
 <b>Liabilities</b>		
Municipal Finance Authority Debt Reserve Fund		
Regional District	598,844	677,879
<b>Total Liabilities</b>	<u>598,844</u>	<u>677,879</u>
 <b>Accumulated Surplus, Sewer Fund</b>	 <u>\$ 2,514,570</u>	 <u>\$ 2,797,987</u>

**Comox Valley Regional District**  
**Sewer Revenue Fund**  
**Statement of Revenue and Expenditure**  
**Year ended December 31, 2016**  
(Unaudited)

	Jackson Drive Sewer	Regional Sewage Treatment and Disposal	2016 Actual	2016 Budget	2015 Actual
<b>Revenue</b>					
Parcel taxes	\$ 10,320	\$ -	\$ 10,320	\$ 10,320	\$ 7,296
Tax requisition	-	5,063,477	5,063,477	5,063,477	4,776,865
Sales of services	-	630,278	630,278	589,965	690,744
Other revenue	-	8,926	8,926	3,672	13,337
	10,320	5,702,681	5,713,001	5,667,434	5,488,242
<b>Expenditure</b>					
General government administration services	495	194,821	195,316	195,316	184,861
Environmental health operating expenditures	13,510	2,864,719	2,878,229	3,306,903	2,355,270
Transfers to sewer capital fund	-	613,025	613,025	1,330,000	407,499
Transfers to other functions	500	-	500	500	500
	14,505	3,672,565	3,687,070	4,832,719	2,948,130
<b>Operating Surplus</b>	(4,185)	2,030,116	2,025,931	834,715	2,540,112
Debt charges	-	1,182,856	1,182,856	1,197,294	1,197,294
Transfers to (from) reserve funds	(2,408)	1,128,900	1,126,492	2,061,597	531,182
	(2,408)	2,311,756	2,309,348	3,258,891	1,728,476
<b>Current Year Surplus (Deficit)</b>	(1,777)	(281,640)	(283,417)	(2,424,176)	811,636
<b>Prior year Surplus</b>	1,777	2,422,399	2,424,176	2,424,176	1,612,540
<b>Ending Surplus</b>	\$ -	\$ 2,140,759	\$ 2,140,759	\$ -	\$ 2,424,176

**Comox Valley Regional District**  
**Capital Funds**  
**Statement of Financial Position**  
**As at December 31, 2016**  
(Unaudited)

	General Capital Fund	Water Capital Fund	Sewer Capital Fund	2016	2015
<b>Financial Assets</b>					
Receivables					
Own funds	\$ 1,414,070	\$ 896,205	\$ 407,067	\$ 2,717,342	\$ 1,229,403
Debtenture Debt Recoverable					
City of Courtenay	14,189,703	-	-	14,189,703	15,474,182
Town of Comox	932,801	-	-	932,801	1,417,397
Village of Cumberland	2,123,771	-	-	2,123,771	2,224,270
<b>Total Financial Assets</b>	<b>18,660,345</b>	<b>896,205</b>	<b>407,067</b>	<b>19,963,617</b>	<b>20,345,252</b>
<b>Liabilities</b>					
Accrued Interest Payable	124,171	113,831	127,469	365,471	389,519
Due to Own Funds	761,016	859,949	761,992	2,382,957	1,540,097
Short-term Debt	16,494,418	-	-	16,494,418	6,841,354
Long-term Debtenture Debt	19,448,905	8,174,991	6,327,447	33,951,343	38,309,873
<b>Total Liabilities</b>	<b>36,828,510</b>	<b>9,148,771</b>	<b>7,216,908</b>	<b>53,194,189</b>	<b>47,080,843</b>
<b>Net Financial Liabilities</b>	<b>(18,168,165)</b>	<b>(8,252,566)</b>	<b>(6,809,841)</b>	<b>(33,230,572)</b>	<b>(26,735,591)</b>
<b>Tangible Capital Assets</b>					
Land	12,152,968	513,489	603,253	13,269,710	11,481,338
Land Improvements	4,701,093	129,129	-	4,830,222	4,748,755
Buildings	22,383,083	117,114	7,105,525	29,605,722	29,392,407
Building Improvements	6,769,828	65,188	-	6,835,016	6,835,016
Machinery and equipment	7,658,099	704,687	1,245,116	9,607,902	8,816,344
Water/sewer/solid waste infrastructure	15,662,903	63,851,219	42,838,202	122,352,324	117,165,760
Capital projects under construction	9,082,856	643,870	746,418	10,473,144	1,788,346
Less Accumulated Amortization	(21,614,837)	(22,963,891)	(31,892,755)	(76,471,483)	(71,334,066)
<b>Total Tangible Capital Assets</b>	<b>56,795,993</b>	<b>43,060,805</b>	<b>20,645,759</b>	<b>120,502,557</b>	<b>108,893,900</b>
<b>Accumulated Surplus, Capital Fund</b>	<b>\$ 38,627,828</b>	<b>\$ 34,808,239</b>	<b>\$ 13,835,918</b>	<b>\$ 87,271,985</b>	<b>\$ 82,158,309</b>



**Comox Valley Regional District**  
**Capital Fund**  
**Statement of Equity in Tangible Capital Assets**  
**Year ended December 31, 2016**  
(Unaudited)

	General Capital Fund	Water Capital Fund	Sewer Capital Fund	2016	2015
<b>Additions</b>					
Transfer from own funds	\$ 1,679,839	\$ 1,164,200	\$ 1,020,092	\$ 3,864,131	\$ 2,036,528
Gain on disposal of tangible capital assets	-	-	-	-	30,000
Capital contributions from others	858,124	659,003	144,739	1,661,866	371,905
Grants	303,491	363,021	-	666,512	352,314
Retirement of short-term debt	355,175	-	-	355,175	155,000
Retirement of long-term debt	428,708	497,881	459,604	1,386,193	1,382,010
Actuarial reduction of debenture debt	500,490	276,082	326,191	1,102,763	1,138,025
	<u>4,125,827</u>	<u>2,960,187</u>	<u>1,950,626</u>	<u>9,036,640</u>	<u>5,465,782</u>
<b>Reductions</b>					
Debt issue expenses	-	-	-	-	9,756
Loss on disposal of tangible capital assets	21,100	129,089	(46,500)	103,689	19,377
Allowance for amortization	1,773,145	1,155,571	890,559	3,819,275	3,723,144
	<u>1,794,245</u>	<u>1,284,660</u>	<u>844,059</u>	<u>3,922,964</u>	<u>3,752,277</u>
<b>Change in the year</b>	2,331,582	1,675,527	1,106,567	5,113,676	1,713,505
<b>Equity in Tangible Capital Assets, beginning</b>	36,296,246	33,132,712	12,729,351	82,158,309	80,444,804
<b>Equity in Tangible Capital Assets, ending</b>	<u>\$ 38,627,828</u>	<u>\$ 34,808,239</u>	<u>\$ 13,835,918</u>	<u>\$ 87,271,985</u>	<u>\$ 82,158,309</u>

**Comox Valley Regional District**  
**Capital Fund**  
**Statement of Change in Capital Fund Financial Equity**  
**Year ended December 31, 2016**  
(Unaudited)

	General Capital Fund	Water Capital Fund	Sewer Capital Fund	<b>2016 Actual</b>	2015 Actual
<b>Sources of Funds</b>					
Short-term debt incurred	\$ 10,008,239	\$ -	\$ -	\$ 10,008,239	\$ 6,854,354
Long-term debenture debt incurred					
Own portion	-	-	-	-	609,756
Transfers from own funds	1,679,839	1,164,200	1,020,092	3,864,131	2,036,528
Proceeds from disposal of tangible capital assets	9,000	22,000	46,500	77,500	42,000
Capital contributions from others	858,124	317	144,739	1,003,180	371,905
Grants	303,491	363,021	-	666,512	352,314
	<u>12,858,693</u>	<u>1,549,538</u>	<u>1,211,331</u>	<u>15,619,562</u>	<u>10,266,857</u>
<b>Application of Funds</b>					
Expenditure for tangible capital assets	12,189,566	1,549,538	1,211,331	14,950,435	9,635,736
Short-term debt paydown	-	-	-	-	600,000
Municipal Finance Authority debenture issue expense	-	-	-	-	9,756
	<u>12,189,566</u>	<u>1,549,538</u>	<u>1,211,331</u>	<u>14,950,435</u>	<u>10,245,492</u>
<b>Change in Capital Fund Financial Equity</b>	669,127	-	-	669,127	21,365
<b>Capital Fund Financial Equity, beginning</b>	<u>(140,245)</u>	<u>(77,575)</u>	<u>(482,394)</u>	<u>(700,214)</u>	<u>(721,579)</u>
<b>Capital Fund Financial Equity, ending</b>	<u>\$ 528,882</u>	<u>\$ (77,575)</u>	<u>\$ (482,394)</u>	<u>\$ (31,087)</u>	<u>\$ (700,214)</u>

**Comox Valley Regional District**  
**Reserve Funds**  
**Statement of Financial Position**  
**As at December 31, 2016**  
(Unaudited)

	<u>2016</u>	<u>2015</u>
<b>Financial Assets</b>		
Cash	\$ 30,515,705	\$ 25,874,898
Portfolio investments	38,109,729	37,603,596
Due from other local governments	-	509,946
Due from own funds	5,727,375	2,517,193
Accrued interest receivable	22,314	20,117
<b>Total Financial Assets</b>	<u>74,375,123</u>	<u>66,525,750</u>
<b>Liabilities</b>		
Due to own funds	2,856,556	1,925,389
<b>Total Liabilities</b>	<u>2,856,556</u>	<u>1,925,389</u>
<b>Accumulated Surplus, Reserve funds</b>	<u>\$ 71,518,567</u>	<u>\$ 64,600,361</u>

**Comox Valley Regional District**  
**General Reserve Funds**  
**Statement of Changes in Fund Balances**  
**Year ended December 31, 2016**

(Unaudited)

	Beginning Balance	Investment Earnings	Contributions (to) from Other Sources	Transfers (to) from General Revenue Fund	Net Transfers (to) from General Capital Fund	Ending Balance
<b>Capital Projects, land, machinery/equipment, extension or renewal of existing capital works</b>						
Administration and General Government Offices, B/L 948 & B/L 1378	2,699,445	30,441	-	399,000	(32,044)	3,096,842
Bates/Husband Road Fire Protection B/L 2514	-	-	-	-	-	-
Black Creek - Oyster Bay Fire Protection Specified Area, B/L 2024	65,201	737	-	34,265	-	100,203
Building Inspection, B/L 1595	82,933	1,197	-	5,000	-	89,130
Cemetery Facilities B/L 2336	125,255	1,567	-	25,000	-	151,822
Community Parks - Hornby	153,291	1,597	-	-	-	154,888
Community Parks - Denman	111,323	1,316	-	13,824	-	126,463
Comox Valley Exhibition Grounds, B/L 769	258,827	3,060	-	-	-	261,887
Comox Valley Recreation Complexes B/L 2450	218,330	2,581	-	-	-	220,911
Courtenay Flats Drainage Specified Area, B/L 1593	42,397	501	-	-	-	42,898
Denman Island Fire Protection Local Service Area, B/L 1332	121,383	1,343	-	6,834	(105,424)	24,136
Denman Island Garbage Disposal Service Unit, B/L 1791	29,702	351	-	-	-	30,053
District 71 All-Weather Sports Track, B/L 1603	135,104	1,622	-	25,000	-	161,726
Electoral Areas ABC Parks & Greenways	663,805	8,140	-	7,305	(103,626)	575,624
Fanny Bay Fire Protection Specified Area, B/L 1120	220,839	2,827	-	21,392	-	245,058
Hornby Island Fire Protection Specified Area, B/L 1083	810,935	7,435	-	157,609	(671,726)	304,253
Hornby Island Garbage Disposal	1,190	14	-	-	-	1,204
Planning Services, B/L 2604	48,047	573	-	5,000	-	53,620
Solid Waste Engineered Landfill, B/L 2124	2,198,418	21,405	-	-	-	2,219,823
Solid Waste, B/L 1977	1,262,563	14,927	-	60,000	-	1,337,490
Solid Waste Landfill Closure, B/L 1993	868,175	7,015	-	-	(51,228)	823,962
<b>Community Works Fund Reserve, BL 2931</b>	5,492,948	73,583	998,026	(613,643)	(665,254)	5,285,660
<b>Community Parks Parkland Acquisition</b>						
Baynes Sound, Areas B&C Parks & Greenways	475,338	6,028	13,250	224,000	(145,285)	573,331
Denman	3,220	38	-	-	-	3,258
Hornby	4,433	53	-	-	-	4,486
<b>Baynes Sound, Area B&amp;C Parks Strategic Plan</b>	(29,161)	1,438	-	193,040	35,000	200,317
<b>Baynes Sound, Area B&amp;C Parks Development Cost Charges</b>	5,714	117	9,923	-	-	15,754
<b>Future Expenditure Reserve</b>						
Member Municipality Administration	162,012	1,915	-	-	-	163,927
Electoral Area Administration	18,060	89	-	15,000	-	33,149
Administration	147,752	1,000	-	-	-	148,752
Baynes Sounds, Areas B&C Parks & Greenways	285,533	3,376	-	-	-	288,909
Bates/Husband Road Fire Protection Local Service Area	22,038	249	-	2,331	-	24,618
Black Creek Community Hall	3,428	40	-	-	-	3,468
Black Creek/Oyster Bay Fire Protection Local Service Area	99,067	1,147	-	10,000	-	110,214
Tsolum Farnham Fire Protection Local Service Area	24,091	238	-	5,495	-	29,824
<b>Subtotal Page 1 of 2</b>	16,831,636	197,960	1,021,199	596,452	(1,739,587)	16,907,660

Comox Valley Regional District  
General Reserve Funds  
Statement of Changes in Fund Balances  
Year ended December 31, 2016

(Unaudited)

Section 188, Community Charter	Beginning Balance	Investment Earnings	Contributions (to) from Other Sources	Transfers (to) from General Revenue Fund	Net Transfers (to) from General Capital Fund	Ending Balance
<b>Future Expenditure Reserve (continued)</b>						
Building Inspection	222,528	2,698	-	68,489	-	293,715
Cemetery	7,528	89	-	-	-	7,617
Comfort Station Service	87,163	1,030	-	7,550	-	95,743
Community Parks - Hornby	46,309	548	-	-	-	46,857
Community Parks - Denman	33,631	403	-	5,000	-	39,034
Comox Valley Airport Contribution Service	62,999	745	-	-	-	63,744
Comox Valley Animal Control	50,557	624	-	26,822	-	78,003
Comox Valley Community Justice	18,016	213	-	-	-	18,229
Comox Valley Emergency Program	40,251	609	-	13,328	(13,632)	40,556
Comox Valley Emergency Program (Electoral areas)	24,536	290	-	871	-	25,697
Comox Valley Exhibition Grounds	141,523	1,309	-	-	-	142,832
Comox Valley Homelessness Supports	-	6	-	6,296	-	6,302
Comox Valley Recreation Complexes	456,640	5,398	-	-	(26,472)	435,566
Comox Valley Track and Fields Service	182,256	2,106	-	59,804	-	244,166
Courtenay Flats Drainage	57,682	682	-	-	-	58,364
Denman Island Community Hall	49,480	585	-	(1,433)	-	48,632
Denman Island Fire Protection Local Service Area	53,968	604	-	-	-	54,572
Denman Island Feasibility Studies	23,797	281	-	-	-	24,078
Economic Development - Comox Valley	666	146	-	29,128	-	29,940
Economic Development - Denman Island	17,021	217	-	11,052	-	28,290
Economic Development - Hornby Island	74,585	882	-	(22,896)	-	52,571
Electoral Areas Arts and Culture Grant	8,501	103	-	2,750	-	11,354
Emergency Shelter Land Acquisition	30,777	374	-	(1,375)	-	29,776
Fanny Bay Fire Protection Local Service Area	54,112	610	-	5,000	-	59,722
Forest Grove Streetlighting	10,528	107	-	2,637	-	13,272
Gibson-Cotton Roads Streetlighting	-	-	-	2,401	-	2,401
Heritage Conservation Service - Electoral Area B	11,209	140	-	7,302	-	18,651
Hornby Island Community Hall	134,199	1,586	-	-	-	135,785
Hornby Island Fire Protection Local Service Area	61,103	722	-	-	-	61,825
Hornby Island Garbage Disposal	57,491	680	-	-	-	58,171
Liquid Waste Management	12,666	62	-	-	-	12,728
Little River Streetlighting Specified Area	1,628	19	-	-	-	1,647
Noise Control Bylaw #2275	10,044	125	-	6,190	-	16,359
911 Emergency Answering Service	25,698	304	-	-	-	26,002
Planning	49,524	636	-	51,618	-	101,778
Planning Geographic Information Systems	8,071	171	-	-	-	8,242
Regional Growth Strategy	83,297	1,257	-	(26,410)	-	58,144
Solid Waste Management	918,300	10,955	-	1,600,000	-	2,529,255
Recreation Grants	-	15	-	15,352	-	15,367
Royston Garbage Collection	59,657	705	-	6,828	-	67,190
Royston Streetlighting	3,823	21	-	250	-	4,094
Rural Cumberland Fire	54,624	647	-	1,658	-	56,929
Transit - Comox Valley	950,416	11,344	-	(176,431)	-	785,329
Unightly Premises Extended Service	19,506	293	-	-	-	19,799
<b>Subtotal Page 2 of 2</b>	<b>4,216,310</b>	<b>50,341</b>	<b>-</b>	<b>1,701,781</b>	<b>(40,104)</b>	<b>5,928,328</b>
<b>Total General Reserve Funds</b>	<b>\$ 21,047,946</b>	<b>\$ 248,301</b>	<b>\$ 1,021,199</b>	<b>\$ 2,298,233</b>	<b>\$ (1,779,691)</b>	<b>\$ 22,835,988</b>

**Comox Valley Regional District**  
**Water Reserve Funds**  
**Statement of Changes in Fund Balances**  
**Year ended December 31, 2016**  
(Unaudited)

Statement 20

	Beginning Balance	Investment Earnings	Contributions (to) from Other Sources	Transfers (to) from Water Revenue Fund	Net Transfers (to) from Water Capital Fund	Ending Balance
<b>Future Expenditure Reserve</b>						
Arden Water	30,129	219	-	15,000	-	45,348
Comox Valley Water Local Service Area	112,660	1,342	-	10,000	-	124,002
Comox Valley Water Supply System B/L 393	100,647	1,190	-	-	-	101,837
Black Creek/Oyster Bay Water	85,639	1,012	-	-	-	86,651
Marsden/Camco Road Water	20,493	242	-	5,000	-	25,735
Royston Water	284,114	3,364	-	5,000	-	292,478
<b>Capital Projects, land, machinery/equipment, extension or renewal of existing capital works</b>						
Arden Water	381,274	4,480	-	8,806	-	394,560
Black Creek - Oyster Bay Water, B/L 541	820,943	10,208	-	1,122	(492,897)	339,376
Comox Valley Water, B/L 797	2,038,328	22,951	-	82,609	-	2,143,888
Denman Island Water Local Service Area, B/L 1334	13,535	160	-	-	(709)	12,986
Greaves Crescent Water Local Service Area, B/L 2134	33,109	376	519	2,218	-	36,222
England Road Water Local Service Area, B/L 2135	21,146	232	-	2,088	-	23,466
Marsden/Camco Road Water Specified Area, B/L 1228	121,321	1,402	-	7,392	-	130,115
Royston Water service area	1,119,568	13,019	-	169,278	-	1,301,865
Royston Water Capital Expenditure Charge	50,624	650	12,000	-	-	63,274
Regional Comox Valley Water Supply System, B/L 1084	13,794,845	158,193	4,702	2,131,149	(3,322)	16,085,567
Sandwick Water Capital Expenditure Fund	-	-	10,526	-	-	10,526
<b>Development Cost Charges</b>						
Regional District Water Supply System Development Cost Charges B/L 2362	7,767,443	92,856	767,148	-	-	8,627,447
Black Creek/Oyster Bay Water LSA Development Cost Charges B/L 2392	87,215	1,103	18,174	-	-	106,492
<b>Total Water Reserve Funds</b>	<b>\$ 26,883,033</b>	<b>\$ 312,999</b>	<b>\$ 813,069</b>	<b>\$ 2,439,662</b>	<b>\$ (496,928)</b>	<b>\$ 29,951,835</b>

**Comox Valley Regional District**  
**Sewer Reserve Funds**  
**Statement of Changes in Fund Balances**  
**Year ended December 31, 2016**  
(Unaudited)

	Beginning Balance	Investment Earnings	Contributions (to) from Other Sources	Transfers (to) from Sewer Revenue Fund	Transfer (to) from Sewer Capital Fund	Ending Balance
<b>Capital Projects, land, machinery/equipment, extension or renewal of existing capital works</b>						
Jackson Drive Sewer, B/L 1431	21,669	257	-	(2,408)	-	19,518
Regional Sewer, B/L 2573	10,461,244	120,608	47,913	1,128,900	(62,758)	11,695,907
<b>Development Cost Charges</b>						
Comox Valley Sewerage System, Development Cost Charges, B/L 2488	6,186,469	71,338	1,101,821	-	(344,309)	7,015,319
<b>Total Sewer Reserve Funds</b>	<b>\$ 16,669,382</b>	<b>\$ 192,203</b>	<b>\$ 1,149,734</b>	<b>\$ 1,126,492</b>	<b>\$ (407,067)</b>	<b>\$ 18,730,744</b>