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**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** May 7, 2021  
**SUBJECT:** April 30, 2020 Finance Report

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The statements of revenue and expenses for the period ended April 30, 2021 are attached for council review.

After approval of the Five-Year Plan and Annual Rates Bylaw the property taxes notices will be prepared and mailed. The tax notices for 2021 will include an online services code, which will allow property owners to register online to view their tax account. The utility bills will also be uploaded to the online accounts starting with the next quarterly billing.

Also starting in 2021 the Town can no longer accept homeowner grants in the office – property owners must apply online with the Province. Details on claiming the grant will be provided with the tax notices and the Town's website has been updated to provide the links for both the homeowners grant and the online services.

Work on the annual report for 2020 will start soon and I would welcome any pictures you may wish to share to include in the report.

A handwritten signature in blue ink, appearing to read "R. Gill".

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021

REVENUES	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
Taxes	2,146,518	2,234,264	2,232,765	2,289,656	-	0%
Supplemental Adjustments	-	(8,200)	-	-	-	-
Grants-In-Lieu	55,108	57,000	56,874	57,000	-	0%
Penalties and Interest on Taxes	63,177	50,000	77,005	50,000	1,726	3%
Business Licences	18,275	18,000	18,525	18,750	23,100	123%
Building and Other Permits	61,278	24,700	49,275	24,700	55,606	225%
Storm Drain Connection Fees	3,080	-	330	-	1,020	-
Dog Tags and Fines	3,655	3,300	2,715	2,700	2,370	88%
Interest on Investments	109,498	50,000	59,731	50,000	4,465	9%
Fire Service to CVRD	312,469	322,918	322,918	341,509	-	0%
Fire Department Recovery	35,139	-	-	-	-	-
Garbage Revenues	386,875	397,500	400,718	411,500	370,738	90%
Lakeview Revenues	213,222	1,000	203,952	197,000	45,943	23%
Sale of Assets	104,597	-	3,000	-	-	-
Public Works Revenues	3,313	-	12,243	-	1,000	-
Fire Department Revenues	8,034	-	25,359	-	2,980	-
FD Display Building Donations	-	-	30,291	-	-	-
Other Revenue	34,920	9,300	36,279	9,400	28,465	303%
Ambulance Building Lease	47,851	48,000	48,125	48,000	20,052	42%
Public Health Lease	16,675	16,800	16,675	16,800	6,949	41%
Clec Revenues	346,880	21,000	44,701	120,000	48,700	41%
Unconditional Transfers	494,157	494,900	495,911	507,900	-	0%
Conditional Transfers	13,825	615,000	483,910	1,167,499	-	0%
Firesmart Community Grant	-	149,960	-	271,700	-	0%
Transfers From Reserve Funds	394,504	225,000	27,538	430,000	-	0%
Transfers From Building Reserve	-	900,000	-	1,000,000	-	0%
Transfer From Fire Dept Reserves	502,961	-	-	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	225,000	-	-	-	-	-
Prior year Surplus	-	312,218	-	-	-	-
Police Tax Levy	166,630	182,600	182,477	187,778	-	0%
Library Levy	133,728	150,202	150,202	155,218	-	0%
Collections For Other Govts.	2,475,888	2,612,565	2,612,329	2,753,404	-	0%
	<b>8,377,256</b>	<b>8,888,027</b>	<b>7,593,848</b>	<b>10,110,514</b>	<b>613,115</b>	<b>6%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>EXPENDITURES</b>						
General Government Services	539,969	528,400	576,928	591,900	306,857	52%
Fire Department	455,758	609,660	439,064	486,200	126,124	26%
Police Force	166,630	182,600	182,477	187,778	-	0%
Bylaw Enforcement & Other	44,845	61,000	46,951	64,000	16,077	25%
Public Works Administration	26,339	52,100	86,294	43,500	97,928	225%
Public Works Roads	344,895	435,000	433,957	445,000	113,434	25%
Public Works - Equipment & Other	(107,180)	-	(122,122)	-	(27,411)	-
Garbage Expenses	390,275	408,500	408,715	427,000	116,797	27%
Planning, Health & Other	47,825	63,500	51,838	459,200	120,195	26%
Info Centre	18,415	22,000	18,673	46,500	(8,179)	-18%
Parks	229,288	254,100	263,723	260,000	40,459	16%
Lakeview Park	178,112	33,600	186,552	189,800	4,682	2%
CLEC Expense	427,009	267,800	223,603	267,600	99,760	37%
Lakeview Road	2,312	10,000	4,314	9,000	793	9%
Transfer To Library	133,728	150,202	150,202	155,218	77,609	50%
Capital	1,469,101	2,846,000	757,155	3,487,500	181,698	5%
Debt Charges - Interest	3,928	4,000	3,997	4,000	779	19%
Debt Payments - Fire	173,037	209,000	212,526	194,300	53,441	28%
Amortization	657,091	-	689,925	-	-	-
Transfers To Reserve Funds	185,585	138,000	146,054	138,000	-	0%
Transfer Equip. Recovery to Reserve	105,430	-	122,140	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,475,888	2,612,565	2,612,329	2,753,404	-	0%
	<b>7,968,283</b>	<b>8,888,027</b>	<b>7,495,295</b>	<b>10,209,900</b>	<b>1,321,042</b>	<b>13%</b>
Surplus(Deficit)	<b>408,973</b>	<b>-</b>	<b>98,554</b>	<b>(99,386)</b>	<b>(707,927)</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of General Government Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>General Government Services</b>						
Mayor and Council Indemnities	80,475	81,400	76,586	82,900	24,129	29%
Mayor and Council Expenses	39,534	25,100	6,465	31,000	4,090	13%
Mildred Child Annex	1,944	2,500	2,308	2,500	1,094	44%
Municipal Hall	20,043	25,500	27,878	25,500	3,056	12%
Office Wages	442,633	450,000	476,772	480,000	142,448	30%
Office Expenses	38,831	51,000	34,494	50,000	20,210	40%
Data Processing	18,353	26,000	19,674	25,000	17,940	72%
Legal Expense	25,123	30,000	80,201	40,000	2,916	7%
Audit	16,125	26,000	18,398	25,000	9,461	38%
Elections	-	4,000	12,092	4,000	-	0%
Insurance	40,371	82,500	85,441	100,000	83,466	83%
Grants-in-aid	2,449	3,000	1,850	3,000	-	0%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	82,789	-	13,370	-	(1,952)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	-	0%
	<b>539,969</b>	<b>528,400</b>	<b>576,928</b>	<b>591,900</b>	<b>306,857</b>	<b>52%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Protective Services Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Fire Department</b>						
Firefighters indemnities	107,194	110,000	109,173	115,000	27,206	24%
Other Wage Costs	22,369	18,000	23,673	18,000	6,608	37%
Town Administration	13,000	14,000	14,000	14,000	-	0%
Fire Hall Operations and Maint.	84,118	61,500	64,985	67,000	22,672	34%
Miscellaneous Operations	110,305	117,100	126,130	124,300	28,507	23%
Training	28,907	28,000	15,013	28,000	4,605	16%
Fire Vehicles & Equipment	81,030	101,100	70,266	109,900	24,130	22%
	<b>446,923</b>	<b>449,700</b>	<b>423,240</b>	<b>476,200</b>	<b>113,729</b>	<b>24%</b>
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	12,395	124%
	<b>8,835</b>	<b>159,960</b>	<b>15,823</b>	<b>10,000</b>	<b>12,395</b>	<b>124%</b>
<b>Total Fire Department</b>	<b>455,758</b>	<b>609,660</b>	<b>439,064</b>	<b>486,200</b>	<b>126,124</b>	<b>26%</b>
<b>Bylaw Enforcement &amp; Other</b>						
Emergency Measures	-	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	4,985	26%
Building Inspection	29,244	37,000	31,393	40,000	11,092	28%
	<b>44,845</b>	<b>61,000</b>	<b>46,951</b>	<b>64,000</b>	<b>16,077</b>	<b>25%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>PW Administration</b>						
Shop and Yard	45,155	47,000	71,327	50,000	12,004	24%
PW Admin Wages	161,455	180,000	210,744	195,000	79,358	41%
PW Admin Other	4,895	10,100	5,817	10,500	2,319	22%
Safety and Training	31,035	34,000	17,406	34,000	4,247	12%
Office Administration Charge	13,900	14,000	14,000	14,000	-	0%
Recovery from Utilities	(230,100)	(233,000)	(233,000)	(260,000)	-	0%
	<b>26,339</b>	<b>52,100</b>	<b>86,294</b>	<b>43,500</b>	<b>97,928</b>	<b>225%</b>
<b>Equipment Costs</b>						
Equipment	136,629	-	159,547	-	70,026	-
Equipment Allocations	(243,809)	-	(281,669)	-	(89,412)	-
	<b>(107,180)</b>	<b>-</b>	<b>(122,122)</b>	<b>-</b>	<b>(19,386)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	-	-	2,516	-
Billable Outside Jobs - Recoveries	-	-	-	-	(10,542)	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,025)</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Road Maintenance</b>						
Banners	5,095	9,000	121	9,000	5,424	60%
Boulevards	22,129	31,000	58,225	31,000	13,001	42%
Crack Sealing	-	10,000	9,563	10,000	-	0%
Dangerous Trees	10,963	20,000	15,298	20,000	6,542	33%
Ditches & Culverts	3,642	10,000	8,831	10,000	3,848	38%
Dust Control	3,989	5,000	3,805	5,000	-	0%
Landscaping	9,573	10,000	10,574	10,000	758	8%
Litter Control	7,832	14,000	7,294	14,000	10,713	77%
Marking	10,600	10,000	12,042	10,000	-	0%
Mowing	5,095	10,000	7,481	10,000	57	1%
Patching	16,792	20,000	27,858	26,000	1,542	6%
Roads-other	4,906	11,000	15,590	11,000	5,667	52%
Seasonal decoration	21,738	12,000	10,594	12,000	966	8%
Shoulders	2,142	14,000	7,557	14,000	8,670	62%
Sidewalks	13,638	20,000	16,896	20,000	3,219	16%
Signs	14,787	16,000	9,306	16,000	7,001	44%
Snow removal	31,339	50,000	40,946	50,000	9,313	19%
Storm Drains & Catch Basins	23,519	40,000	42,964	40,000	13,177	33%
Street Lighting	97,951	90,000	95,225	94,000	21,016	22%
Street Sweeping	17,468	11,000	11,787	11,000	2,520	23%
Office Administration Charge	21,700	22,000	22,000	22,000	-	0%
	<b>344,895</b>	<b>435,000</b>	<b>433,957</b>	<b>445,000</b>	<b>113,434</b>	<b>25%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Garbage Collection

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	327,433	334,000	336,202	347,000	348,323	100%
Toter rentals	4,069	4,000	4,417	4,000	3,440	86%
Penalties	3,782	3,500	4,115	3,500	-	0%
Recycling	51,592	56,000	55,985	57,000	18,975	33%
	<b>386,875</b>	<b>397,500</b>	<b>400,718</b>	<b>411,500</b>	<b>370,738</b>	<b>90%</b>
<b>Expenditures</b>						
Regular collection costs	236,987	250,000	249,005	260,000	95,231	37%
Office Administration Charges	18,000	18,000	18,000	19,000	-	0%
PW Administration Charges	25,100	25,500	25,500	26,000	-	0%
Tipping Fees	66,688	69,000	75,318	80,000	11,067	14%
Recycling costs	43,501	46,000	40,891	42,000	10,499	25%
	<b>390,275</b>	<b>408,500</b>	<b>408,715</b>	<b>427,000</b>	<b>116,797</b>	<b>27%</b>
<b>Net</b>	<b>(3,400)</b>	<b>(11,000)</b>	<b>(7,996)</b>	<b>(15,500)</b>	<b>253,941</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Other Development Services

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Public Health</b>						
Ambulance Building Lease	47,851	48,000	48,125	48,000	20,052	42%
Public Health Lease	16,675	16,800	16,675	16,800	6,949	41%
					-	
Public Health Expenses	11,706	17,000	11,916	16,000	1,488	9%
NET	52,819	47,800	52,884	48,800	25,513	52%
<b>Planning</b>						
Planning and Zoning Expenses	23,380	40,000	36,094	40,000	23,300	58%
<b>Other Functions</b>						
Town Economic Development	965	1,000	-	1,000	-	0%
Columbarium	750	1,000	428	1,000	250	25%
Heritage Advisory	912	500	-	500	-	0%
Community Services	-	-	-	100,000	-	0%
Cowichan Aquatic Centre	3,345	4,000	3,400	4,000	-	0%
CRI Firesmart Project	-	-	-	271,700	95,157	35%
Poverty Reduction Strategy	-	-	-	25,000	-	0%
75th Birthday Celebration	6,767	-	-	-	-	-
	12,738	6,500	3,828	403,200	95,407	24%
Total Development Services Expenses	47,825	63,500	51,838	459,200	120,195	26%
<b>Info Centre</b>						
PW Labour	452	2,200	313	47,200	924	2%
Water, Sewer & Garbage	-	700	-	800	-	0%
Contracted Services	15,000	15,000	15,000	2,000	-	0%
Other Expenses	4,164	5,300	4,560	6,500	897	14%
Recoveries	(1,200)	(1,200)	(1,200)	(10,000)	(10,000)	100%
	18,415	22,000	18,673	46,500	(8,179)	-18%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Parks</b>						
Beaver Park	5,665	6,000	117	6,000	25	0%
Bell Tower School	1,341	2,400	1,988	2,500	-	0%
Centennial Park	33,160	22,000	53,368	23,500	3,939	17%
Central Park	14,838	18,500	15,432	18,500	2,307	12%
Civic Square	794	1,000	1,314	1,000	203	20%
Communities in Bloom	-	2,000	-	2,000	-	0%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	1,086	36%
Dashwood Park	105	1,000	1,134	1,000	160	16%
Entrance Sign	9,479	10,000	13,421	10,000	871	9%
Footbridge	1,232	2,000	1,399	2,000	1,306	65%
Footpath maintenance	212	1,500	353	1,500	-	0%
Gillespie Park	607	-	-	-	-	-
Heritage Garden	6,796	7,000	11,311	7,000	1,309	19%
Kaatza Museum	12,219	13,800	11,456	13,000	5,829	45%
Kates Park - King George	4,380	10,000	13,425	10,000	1,645	16%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	482	14%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	2,996	33%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	520	5%
Park Bench Maintenance	8,251	6,000	546	6,000	701	12%
Parks General	34,974	23,500	23,644	27,000	45	0%
Parkstone Park	1,011	2,000	1,525	2,000	82	4%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	416	10%
Rivers Edge Memorial Garden	4,315	5,000	10,957	5,000	669	13%
Riverside Park	3,598	5,000	6,249	5,000	1,905	38%
Sahtlam Park	1,488	3,000	9,279	3,000	195	6%
Saywell Park	20,596	20,500	16,460	20,000	4,337	22%
Seniors Centre	2,011	3,100	4,361	4,000	990	25%
Ted Burns Nature Preserve	1,709	2,000	-	2,000	1,200	60%
Pickleball Courts	977	3,000	3,462	3,000	132	4%
Town Square	2,992	5,000	591	5,000	1,350	27%
Trans Canada Trail	876	4,000	1,462	4,000	790	20%
Trestle Walkway	814	2,000	369	2,000	368	18%
Vandalism	-	5,000	-	5,000	57	1%
Washrooms	21,097	20,000	14,628	20,000	4,045	20%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	501	10%
Office Administration Charge	12,100	12,100	12,100	13,000	-	0%
	<u>229,288</u>	<u>254,100</u>	<u>263,723</u>	<u>260,000</u>	<u>40,459</u>	<u>16%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Lakeview Park</b>						
Reservations	152,399	1,000	160,187	158,000	37,946	24%
Walk Ins	17,239	-	7,895	7,000	124	2%
Power Fees	24,401	-	22,924	23,000	6,502	28%
Wood and ice sales	4,777	-	2,243	2,000	-	0%
Operating Grant	7,762	-	4,088	-	-	-
Moorage	6,645	-	6,614	7,000	1,372	20%
	<u>213,222</u>	<u>1,000</u>	<u>203,952</u>	<u>197,000</u>	<u>45,943</u>	<u>23%</u>
Office Administration Charge	8,500	5,000	5,000	8,000	-	0%
CLEC Admin Charges	31,000	-	31,000	31,000	-	0%
Summer Student Wages	54,335	-	64,709	65,000	-	0%
Maintenance Wages	11,765	-	2,828	10,000	-	0%
Contracted Services	16,140	500	9,695	10,000	13	0%
PW Labour	2,570	1,500	2,227	2,500	268	11%
Hydro and Electricity	7,734	6,700	6,920	9,000	653	7%
Materials and Supplies	9,675	1,500	23,754	15,000	-	0%
Other Expenses	7,456	4,100	7,398	8,000	2,907	36%
Water, Sewer & Garbage	8,157	8,500	9,898	8,000	-	0%
Park Attendant/ Security	16,508	-	18,448	18,000	-	0%
Public Works Charges	1,399	1,000	1,275	1,300	183	14%
Telephone	1,998	3,000	2,031	3,000	658	22%
Equipment allocations	875	1,800	1,370	1,000	-	0%
	<u>178,112</u>	<u>33,600</u>	<u>186,552</u>	<u>189,800</u>	<u>4,682</u>	<u>2%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,399</u>	<u>7,200</u>	<u>41,261</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of CLEC

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Revenues</b>						
Group Revenues	340,880	15,000	42,201	120,000	48,700	41%
Programming revenues	-	-	-	-	-	-
Rental Income	6,000	6,000	2,500	-	-	-
	<u>346,880</u>	<u>21,000</u>	<u>44,701</u>	<u>120,000</u>	<u>48,700</u>	<u>41%</u>
<b>Expenditures - Variable</b>						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	22,042	105%
Food Supplies	68,929	2,000	18,473	17,000	12,980	76%
Custodians	29,262	4,000	7,959	8,000	4,303	54%
Supplies	2,070	500	-	500	994	199%
	<u>162,970</u>	<u>11,000</u>	<u>46,836</u>	<u>47,000</u>	<u>40,319</u>	<u>86%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	171,653	182,000	102,047	135,000	31,997	24%
Wage Recoveries	(31,000)	-	(31,000)	(31,000)	-	0%
Housing Allowance	6,000	6,000	2,500	-	-	-
Town Administration	22,500	8,000	8,000	22,000	-	0%
Electricity	19,429	22,000	17,310	22,000	8,267	38%
Heat	14,859	14,000	16,804	14,000	9,432	67%
Telephone & other Utilities	11,217	8,800	11,413	11,600	2,540	22%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,818	5,000	2,333	47%
Maintenance	23,029	6,000	32,162	31,000	1,880	6%
Public Works Charges	11,829	8,000	10,714	11,000	2,992	27%
Miscellaneous Operations	-	-	-	-	-	-
	<u>264,039</u>	<u>256,800</u>	<u>176,768</u>	<u>220,600</u>	<u>59,441</u>	<u>27%</u>
Total Expenses	<u>427,009</u>	<u>267,800</u>	<u>223,603</u>	<u>267,600</u>	<u>99,760</u>	<u>37%</u>
NET CLEC OPERATIONS	<u>(80,129)</u>	<u>(246,800)</u>	<u>(178,902)</u>	<u>(147,600)</u>	<u>(51,060)</u>	<u>35%</u>
NET LAKEVIEW AND CLEC	<u>(45,019)</u>	<u>(279,400)</u>	<u>(161,502)</u>	<u>(140,400)</u>	<u>(9,799)</u>	<u>7%</u>
<b>Lakeview Park Road</b>						
Road maintenance	2,312	10,000	4,314	9,000	793	9%
NET	<u>(47,331)</u>	<u>(289,400)</u>	<u>(165,816)</u>	<u>(149,400)</u>	<u>(10,591)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
<b>General</b>						
Asset appraisal - Insurance	-	-	-	10,000	-	0%
Asset management plan	5,000	40,000	30,000	-	-	-
Computer Equipment	-	30,000	19,126	15,000	3,235	22%
Development Cost Charges Review	-	-	-	30,000	-	0%
Hazmat Inventory	1,821	10,000	-	10,000	-	0%
Health Unit Repairs	9,367	2,000	-	-	-	-
Office Equipment	8,034	60,000	-	100,000	-	0%
Land Purchase	1,200	-	-	-	-	-
Museum/Bell Tower Upgrades	-	50,000	12,356	20,000	9,242	46%
Mildred Child Demo/upgrades	-	60,000	-	60,000	-	0%
Town hall renovations	95,461	1,700,000	291,799	1,600,000	19,656	1%
Truck #1 Display Building	-	12,500	30,601	20,000	39,282	196%
	<u>120,883</u>	<u>1,964,500</u>	<u>383,882</u>	<u>1,865,000</u>	<u>71,415</u>	<u>4%</u>
<b>CLEC</b>						
Carpet / Flooring	-	-	-	5,000	-	0%
Electrical upgrades	5,319	-	-	-	-	-
Exterior Building Paint	-	3,000	-	3,000	-	0%
Hot Water on Demand	-	-	-	5,000	-	0%
Clec Renovations	-	-	-	40,000	-	0%
Mattresses	-	-	-	-	-	-
Water system	63,437	10,000	9,034	5,000	-	0%
	<u>68,756</u>	<u>13,000</u>	<u>9,034</u>	<u>58,000</u>	<u>-</u>	<u>0%</u>
<b>Fire Department</b>						
Office renovation	14,674	10,000	10,700	-	3,474	-
Heat Pump/Generator Replacement	13,340	15,000	18,240	15,000	-	0%
Forestry Hose and Gear	6,145	10,000	7,064	10,000	-	0%
#6 New Fire truck equipment	32,972	-	-	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Firehall repairs	2,046	6,000	2,646	16,000	-	0%
Training Ground Facilities	64,421	60,000	58,071	60,000	-	0%
Meades Creek Fencing	-	-	-	20,000	-	0%
Truck purchase	728,710	-	-	-	-	-
Tools and Equipment	3,323	3,000	-	3,000	-	0%
Hoses and valving	-	8,000	3,531	8,000	-	0%
	<u>865,630</u>	<u>117,000</u>	<u>100,252</u>	<u>137,000</u>	<u>3,474</u>	<u>3%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
<b>Public Works</b>						
Equipment Purchase	357,140	70,000	-	360,000	-	0%
Truck purchase	37,364	35,000	27,538	70,000	74,642	107%
Garbage Truck	-	120,000	-	-	-	-
Active Transportation Plan	-	-	9,232	50,000	18,936	38%
Annual Paving Program	-	200,000	113,305	200,000	-	0%
Lakeview Park - chip seal	-	20,000	-	20,000	-	0%
North Shore Rd Engineering	-	25,000	-	-	-	-
PW Office/Yard	-	20,000	-	20,000	-	0%
Sidewalks	-	100,000	23,703	60,000	6,953	12%
Small tools	3,691	5,000	4,038	5,000	-	0%
Stormwater planning study	-	-	-	15,000	-	0%
Storm Upgrades - Cottonwood	-	-	-	35,000	-	0%
Transit Shelter Upgrades	-	-	-	125,000	6,277	5%
						-
	398,196	595,000	177,816	960,000	106,809	11%
<b>Lakeview Park</b>						
Garbage facilities	-	-	-	-	-	-
Golf Cart purchase	-	5,000	-	5,000	-	0%
Resurfacing campsites - gravel/sand	1,168	2,500	2,398	10,000	-	0%
Floating walkway repairs	2,938	10,000	6,939	10,000	-	0%
	4,106	17,500	9,337	25,000	-	0%
<b>Parks</b>						
Centennial Park Upgrades	-	-	12,000	250,000	-	0%
Footbridge improvements	-	10,000	-	15,000	-	0%
Kasapi Park upgrades	-	-	-	30,000	-	0%
Marina Park Dock Repairs	-	25,000	-	5,000	-	0%
Pickleball/Tennis Courts	1,831	-	-	-	-	-
Sahtlam Park	-	10,000	-	3,500	-	0%
Stone Park	-	-	-	45,000	-	0%
Riverside Park Improvements	-	-	-	50,000	-	0%
River's Edge Memorial Garden	-	70,000	64,834	20,000	-	0%
Saywell Park Improvements	-	24,000	-	24,000	-	0%
Town Square Ramp	9,700	-	-	-	-	-
	11,531	139,000	76,834	442,500	-	0%
Total General Capital	1,469,101	2,846,000	757,155	3,487,500	181,698	5%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>Revenues</b>						
User Rates	496,316	498,000	525,282	530,000	518,645	98%
Connection Fees	3,080	1,000	3,302	1,000	4,516	452%
Penalties And Other Interest	4,857	4,500	5,403	4,500	-	0%
Sewer Facilities Grant	-	2,200,000	-	2,200,000	-	0%
Parcel Tax	166,700	250,050	250,200	253,600	-	0%
Contribution from others	-	-	7,335	-	-	-
Transfer From Surplus	-	999,450	-	-	-	-
	<u>670,953</u>	<u>3,953,000</u>	<u>791,522</u>	<u>2,989,100</u>	<u>523,162</u>	<u>18%</u>
<b>Expenditures</b>						
Administration	3,846	3,000	2,297	3,000	15	1%
Office Administration	67,000	68,000	68,000	68,000	-	0%
PW Administration	90,000	90,000	90,000	90,000	-	0%
Discounts	35,635	33,000	37,491	38,000	40,867	108%
General Maintenance	69,960	70,000	68,380	70,000	35,845	51%
Connections Maintenance	4,747	9,000	1,789	9,000	639	7%
Chlorination	8,752	10,000	2,018	15,000	2,835	19%
New Connections	362	3,000	3,842	3,000	2,421	81%
Sewer Flushing	4,845	6,000	5,015	6,000	4,777	80%
Sewer Pump Maintenance	47,557	75,000	43,103	75,000	17,635	24%
Sewer Lagoon Maintenance	94,582	91,000	81,268	91,000	18,171	20%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	97,287	-	-	-
Capital	75,683	3,495,000	99,254	3,500,000	18,195	1%
	<u>600,256</u>	<u>3,953,000</u>	<u>599,744</u>	<u>3,968,000</u>	<u>141,400</u>	<u>4%</u>
Surplus(Deficit)	<u>70,697</u>	<u>-</u>	<u>191,778</u>	<u>(978,900)</u>	<u>381,762</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<u>SEWER CAPITAL</u>						
Liftstation Upgrades	75,683	275,000	33,099	50,000	-	0%
Greendale Rd. Engineering	-	-	-	100,000	-	0%
Sewer I&I	-	-	-	250,000	10,862	4%
Sewer Modelling	-	70,000	-	-	-	-
Sewer Treatment Plant Upgrades	-	3,000,000	-	3,000,000	7,333	0%
Sewer Lagoon	-	150,000	66,155	50,000	-	0%
Riverside Force Main	-	-	-	50,000	-	0%
	<u>75,683</u>	<u>3,495,000</u>	<u>99,254</u>	<u>3,500,000</u>	<u>18,195</u>	<u>1%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>Revenues</b>						
User Rates	589,748	595,000	620,158	629,000	629,171	100%
Connection Fees	9,550	1,000	6,590	2,000	13,961	698%
Fire Hydrant Installation & other	3,300	4,000	8,100	4,000	10,085	252%
Other Penalties And Interest	5,829	5,500	6,486	5,500	202	4%
Grant - Water main upgrades	239,583	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	238,420	341,200	341,400	346,000	-	0%
Transfer From Surplus	-	360,200	-	-	-	-
	<u>1,086,429</u>	<u>1,306,900</u>	<u>982,734</u>	<u>986,500</u>	<u>653,419</u>	<u>66%</u>
<b>Expenditures</b>						
Administration	2,470	3,400	1,459	3,400	-	0%
Office Administration	92,000	117,500	117,500	119,000	-	0%
PW Administration	115,000	117,500	117,500	122,000	-	0%
Discounts	43,405	40,000	46,045	46,000	49,995	109%
Safety and Training	1,984	4,000	1,161	4,000	2,674	67%
Chlorination	12,363	14,000	1,766	6,000	-	0%
Flushing	11,912	12,000	12,336	13,000	3,023	23%
Reservoir	18,427	20,000	3,679	7,000	566	8%
General Maintenance	77,820	100,000	123,221	115,000	28,401	25%
Hydrants	12,354	22,500	20,453	22,500	3,704	16%
New Connections	3,852	10,000	5,751	10,000	4,170	42%
Connection Maintenance	55,629	75,000	59,117	75,000	19,174	26%
Water Meters	12,895	20,000	23,985	20,000	9,745	49%
Pump House Maintenance	38,291	42,000	52,869	49,000	24,510	50%
Small equipment	5,345	-	-	-	-	-
Booster Pumps Maintenance	10,622	12,000	8,535	12,100	2,825	23%
Slopes water pump station	6,696	8,000	24,460	9,000	7,002	78%
Greendale Water Connection	3,356	-	3,670	-	25	-
Water treatment plant	134,321	200,000	262,510	260,000	49,734	19%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,029	-	248,986	-	-	-
Capital	<u>1,043,415</u>	<u>489,000</u>	<u>308,984</u>	<u>400,000</u>	<u>7,284</u>	<u>2%</u>
	<u>1,950,185</u>	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>212,831</u>	<u>16%</u>
Surplus(Deficit)	<u>(863,755)</u>	<u>-</u>	<u>(461,254)</u>	<u>(306,500)</u>	<u>440,588</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2021  
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b><u>WATER CAPITAL</u></b>						
Fire Hydrants	-	-	-	100,000	-	-
Greendale Trestle Watermain Upgrade	316,698	-	-	-	-	-
North Shore Pump Station Backup Power	-	130,000	138,555	-	7,284	107%
River Road Water Main	14,176	189,000	22,112	-	-	12%
Water Modelling	3,980	-	-	-	-	-
Water Treatment Upgrade	680,581	170,000	148,317	-	-	87%
Watermain Upgrades	-	-	-	300,000	-	-
Water metering	27,980	-	-	-	-	-
	<u>1,043,415</u>	<u>489,000</u>	<u>308,984</u>	<u>400,000</u>	<u>7,284</u>	<u>127%</u>