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**TO:** Chief Administrative Officer

**FROM:** Director of Finance

**DATE:** October 9, 2020

**SUBJECT:** Financial Report for the Period Ending September 30, 2020

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The statements of revenues and expenditures for the general, sewer and water funds are attached for your review and input.

## Point of Note

- Surplus is overstated due to outstanding expenditures and capital projects in progress.
- The rates and charges are currently under review. The fees for the Lakeview Park campground, connection fees, water and sewer rates and others are being reviewed and revised.
- This year the actual costs for the legal fees will far exceed the budget for reasons that the Council is fully aware.
- The by-election costs will also exceed the budget amounts due to the Covid-19 protocols that will be in place for the mayoral by-election. The protective barriers alone have cost over \$3,000.00. The elections budget is \$4,000.

A handwritten signature in blue ink, appearing to read 'Ronnie Gill', written over a horizontal line.

Ronnie Gill, CGA, CPA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020

REVENUES	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
Taxes	2,071,964	2,144,601	2,146,518	2,234,264	2,234,264	100%
Supplemental Adjustments	-	-	-	(8,200)	-	0%
Grants-In-Lieu	55,016	57,280	55,108	57,000	56,687	99%
Penalties and Interest on Taxes	63,046	60,000	63,177	50,000	69,799	140%
Business Licences	21,800	18,000	18,275	18,000	21,325	118%
Building and Other Permits	68,731	25,000	61,278	24,700	38,653	156%
Storm Drain Connection Fees	1,890	-	3,080	-	330	-
Dog Tags and Fines	3,590	3,200	3,655	3,300	2,655	80%
Interest on Investments	92,378	30,000	109,498	50,000	63,312	127%
Fire Service to CVRD	272,682	321,847	312,469	322,918	322,918	100%
BC Wildfire Recoveries	16,896	-	-	-	-	-
Fire Department Recovery	-	-	35,139	-	-	-
Garbage Revenues	380,404	383,500	386,875	397,500	381,306	96%
Lakeview Revenues	203,016	191,000	213,222	1,000	198,629	19863%
Sale of Assets	-	-	104,597	-	3,000	-
Public Works Revenues	2,689	-	3,313	-	626	-
Fire Department Revenues	49,772	-	8,034	-	822	-
Other Revenue	26,767	9,250	34,920	9,300	14,068	151%
Ambulance Building Lease	44,829	45,000	47,851	48,000	40,104	84%
Public Health Lease	16,617	16,700	16,675	16,800	13,896	83%
Clec Revenues	388,483	417,000	346,880	21,000	15,820	75%
Unconditional Transfers	477,193	451,900	494,157	494,900	494,458	100%
Conditional Transfers	91,736	3,778,000	13,825	615,000	212,478	35%
Firesmart Community Grant	-	-	-	149,960	-	0%
Transfers From Reserve Funds	75,442	630,000	394,504	225,000	-	0%
Transfers From Building Reserve	-	481,000	-	900,000	-	0%
Transfer From Fire Dept Reserves	-	400,000	502,961	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	-	300,000	225,000	-	-	-
Prior year Surplus	-	-	-	312,218	-	0%
Police Tax Levy	156,542	166,480	166,630	182,600	182,601	100%
Library Levy	134,872	133,729	133,728	150,202	150,240	100%
Collections For Other Govts.	2,251,430	2,476,441	2,475,888	2,612,565	2,613,100	100%
	<b>6,967,784</b>	<b>12,539,928</b>	<b>8,377,256</b>	<b>8,888,027</b>	<b>7,131,092</b>	<b>80%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020

EXPENDITURES	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
General Government Services	538,913	567,600	539,969	528,400	258,219	49%
Fire Department	364,906	427,000	455,758	609,660	288,509	47%
Police Force	156,542	166,480	166,630	182,600	167,234	92%
Bylaw Enforcement & Other	74,033	61,000	44,845	61,000	34,935	57%
Public Works Administration	57,542	61,300	26,339	52,100	(1,159)	-2%
Public Works Roads	291,965	435,700	344,895	435,000	315,699	73%
Public Works - Equipment & Other	(130,134)	-	(107,180)	-	(98,525)	-
Garbage Expenses	395,405	402,100	390,275	408,500	315,610	77%
Planning, Health & Other	56,442	71,300	47,825	63,500	27,495	43%
Centennial Hall Expenses	-	-	-	-	-	-
Info Centre	19,049	22,000	18,415	22,000	3,349	15%
Parks	236,283	254,100	229,288	254,100	233,022	92%
Lakeview Park	180,398	178,300	178,112	33,600	134,189	399%
CLEC Expense	481,699	472,000	427,009	267,800	172,156	64%
Lakeview Road	5,650	13,000	2,312	10,000	3,661	37%
Transfer To Library	134,872	133,729	133,728	150,202	112,652	75%
Capital	876,052	6,414,774	1,469,101	2,846,000	484,381	17%
Debt Charges - Interest	3,192	3,000	3,928	4,000	3,043	76%
Debt Payments - Fire	186,003	198,100	173,037	209,000	123,458	59%
Amortization	593,468	-	657,091	-	-	-
Transfers To Reserve Funds	181,231	136,000	185,585	138,000	-	0%
Transfer Equip. Recovery to Reserve	128,726	-	105,430	-	-	-
Transfer To Surplus	-	46,004	-	-	-	-
Transfers To Other Governments	2,251,430	2,476,441	2,475,888	2,612,565	2,547,496	98%
	<b>7,083,668</b>	<b>12,539,928</b>	<b>7,968,283</b>	<b>8,888,027</b>	<b>5,125,424</b>	<b>58%</b>
Surplus(Deficit)	<b>(115,884)</b>	<b>-</b>	<b>408,973</b>	<b>-</b>	<b>2,005,667</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of General Government Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>General Government Services</b>						
Mayor and Council Indemnities	84,331	80,000	80,475	81,400	54,744	67%
Mayor and Council Expenses	36,568	42,500	39,534	25,100	4,114	16%
Mildred Child Annex	2,196	3,100	1,944	2,500	1,968	79%
Municipal Hall	18,121	25,600	20,043	25,500	12,504	49%
Office Wages	431,477	435,000	442,633	450,000	353,221	78%
Office Expenses	31,706	56,500	38,831	51,000	25,760	51%
Data Processing	17,137	24,600	18,353	26,000	18,625	72%
Legal Expense	26,079	30,000	25,123	30,000	67,700	226%
Audit	16,695	26,000	16,125	26,000	8,925	34%
Elections	3,666	4,000	-	4,000	19	0%
Insurance	91,284	100,000	40,371	100,000	73,175	73%
Grants-in-aid	4,700	3,000	2,449	3,000	1,100	37%
Ohtaki expense	3,163	6,000	-	-	-	-
Ohtaki recoveries	(20)	-	-	-	-	-
Payroll Benefits Clearing	13,510	-	82,789	-	(85,036)	-
Insurance and administration recover	(241,700)	(268,700)	(268,700)	(296,100)	(278,600)	94%
	<b>538,913</b>	<b>567,600</b>	<b>539,969</b>	<b>528,400</b>	<b>258,219</b>	<b>49%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Protective Services Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Fire Department</b>						
Firefighters indemnities	101,324	110,000	107,194	110,000	70,115	64%
Other Wage Costs	19,543	18,000	22,369	18,000	16,767	93%
Town Administration	13,000	13,000	13,000	14,000	14,000	100%
Fire Hall Operations and Maint.	47,687	55,200	84,118	61,500	44,249	72%
Miscellaneous Operations	104,170	111,900	110,305	117,100	73,216	63%
Training	21,408	28,000	28,907	28,000	12,556	45%
Fire Vehicles & Equipment	56,286	80,900	81,030	101,100	42,010	42%
	<b>363,418</b>	<b>417,000</b>	<b>446,923</b>	<b>449,700</b>	<b>272,912</b>	<b>61%</b>
Firesmart	-	-	-	149,960	-	0%
Community Wildfire Protection Plan	1,488	10,000	8,835	10,000	15,597	156%
	<b>1,488</b>	<b>10,000</b>	<b>8,835</b>	<b>159,960</b>	<b>15,597</b>	<b>10%</b>
<b>Total Fire Department</b>	<b>364,906</b>	<b>427,000</b>	<b>455,758</b>	<b>609,660</b>	<b>288,509</b>	<b>47%</b>
<b>Bylaw Enforcement &amp; Other</b>						
BC Wildfire - Recoveries	(16,896)	-	-	-	-	-
Emergency Measures	20,520	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	16,455	19,000	15,601	19,000	12,128	64%
Building Inspection	37,058	37,000	29,244	37,000	22,806	62%
	<b>74,033</b>	<b>61,000</b>	<b>44,845</b>	<b>61,000</b>	<b>34,935</b>	<b>57%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Public Works Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>PW Administration</b>						
Shop and Yard	48,132	47,000	45,155	47,000	54,389	116%
PW Admin Wages	165,012	180,000	161,455	180,000	147,790	82%
PW Admin Other	8,988	16,500	4,895	10,100	4,255	42%
Safety and Training	24,810	34,000	31,035	34,000	11,406	34%
Office Administration Charge	14,700	13,900	13,900	14,000	14,000	100%
Recovery from Utilities	(204,100)	(230,100)	(230,100)	(233,000)	(233,000)	100%
	<b>57,542</b>	<b>61,300</b>	<b>26,339</b>	<b>52,100</b>	<b>(1,159)</b>	<b>-2%</b>
<b>Equipment Costs</b>						
Equipment	144,370	-	136,629	-	113,547	-
Equipment Allocations	(274,504)	-	(243,809)	-	(212,837)	-
	<b>(130,134)</b>	<b>-</b>	<b>(107,180)</b>	<b>-</b>	<b>(99,289)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	-	-	765	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>765</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Public Works Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Road Maintenance</b>						
Banners	2,826	9,000	5,095	9,000	121	1%
Boulevards	25,001	31,000	22,129	31,000	48,803	157%
Crack Sealing	-	10,000	-	10,000	9,563	96%
Dangerous Trees	13,939	15,000	10,963	20,000	8,428	42%
Ditches & Culverts	4,177	10,000	3,642	10,000	392	4%
Dust Control	3,475	4,000	3,989	5,000	3,805	76%
Landscaping	8,470	10,000	9,573	10,000	9,840	98%
Litter Control	8,557	16,000	7,832	14,000	5,747	41%
Marking	3,031	10,000	10,600	10,000	11,928	119%
Mowing	6,050	13,000	5,095	10,000	4,752	48%
Patching	11,237	20,000	16,792	20,000	25,767	129%
Roads-other	9,635	14,000	4,906	11,000	13,663	124%
Seasonal decoration	25,737	12,000	21,738	12,000	2,796	23%
Shoulders	3,478	14,000	2,142	14,000	6,017	43%
Sidewalks	19,361	20,000	13,638	20,000	13,513	68%
Signs	5,653	11,000	14,787	16,000	7,971	50%
Snow removal	4,338	50,000	31,339	50,000	29,714	59%
Storm Drains & Catch Basins	18,189	50,000	23,519	40,000	24,216	61%
Street Lighting	88,181	84,000	97,951	90,000	57,691	64%
Street Sweeping	9,629	11,000	17,468	11,000	8,973	82%
Office Administration Charge	21,000	21,700	21,700	22,000	22,000	100%
	<b>291,965</b>	<b>435,700</b>	<b>344,895</b>	<b>435,000</b>	<b>315,699</b>	<b>73%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Garbage Collection

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	318,583	323,000	327,433	334,000	336,021	101%
Toter rentals	4,575	3,000	4,069	4,000	3,937	98%
Penalties	3,451	3,500	3,782	3,500	4,115	118%
Recycling	53,794	54,000	51,592	56,000	37,233	66%
	<b>380,404</b>	<b>383,500</b>	<b>386,875</b>	<b>397,500</b>	<b>381,306</b>	<b>96%</b>
<b>Expenditures</b>						
Regular collection costs	248,415	249,000	236,987	250,000	196,124	78%
Office Administration Charges	17,600	18,000	18,000	18,000	18,000	100%
PW Administration Charges	24,600	25,100	25,100	25,500	25,500	100%
Tipping Fees	64,954	66,000	66,688	69,000	49,061	71%
Recycling costs	39,837	44,000	43,501	46,000	26,925	59%
	<b>395,405</b>	<b>402,100</b>	<b>390,275</b>	<b>408,500</b>	<b>315,610</b>	<b>77%</b>
<b>Net</b>	<b>(15,002)</b>	<b>(18,600)</b>	<b>(3,400)</b>	<b>(11,000)</b>	<b>65,696</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Other Development Services

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Public Health</b>						
Ambulance Building Lease	44,829	45,000	47,851	48,000	40,104	84%
Public Health Lease	16,617	16,700	16,675	16,800	13,896	83%
Public Health Expenses	<u>9,721</u>	<u>17,800</u>	<u>11,706</u>	<u>17,000</u>	<u>5,467</u>	<u>32%</u>
NET	<u>51,725</u>	<u>43,900</u>	<u>52,819</u>	<u>47,800</u>	<u>48,533</u>	<u>102%</u>
<b>Planning</b>						
Planning and Zoning Expenses	<u>39,673</u>	<u>40,000</u>	<u>23,380</u>	<u>40,000</u>	<u>21,725</u>	<u>54%</u>
<b>Other Functions</b>						
Town Economic Development	3,855	1,000	965	1,000	-	0%
Columbarium	-	-	750	1,000	303	30%
Heritage Advisory	1,036	500	912	500	-	0%
Cowichan Aquatic Centre	2,158	4,000	3,345	4,000	-	0%
75th Birthday Celebration	-	8,000	6,767	-	-	-
	<u>7,048</u>	<u>13,500</u>	<u>12,738</u>	<u>6,500</u>	<u>303</u>	<u>5%</u>
Total Development Services Expenses	<b><u>56,442</u></b>	<b><u>71,300</u></b>	<b><u>47,825</u></b>	<b><u>63,500</u></b>	<b><u>27,495</u></b>	<b><u>43%</u></b>
<b>Info Centre</b>						
PW Labour	820	2,200	452	2,200	234	11%
Water, Sewer & Garbage	-	700	-	700	-	0%
Contracted Services	15,000	15,000	15,000	15,000	-	0%
Other Expenses	4,429	5,300	4,164	5,300	3,114	59%
Recoveries - hydro	(1,200)	(1,200)	(1,200)	(1,200)	-	0%
	<u>19,049</u>	<u>22,000</u>	<u>18,415</u>	<u>22,000</u>	<u>3,349</u>	<u>15%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Parks

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Parks</b>						
Beaver Park	4,077	6,100	5,665	6,000	117	2%
Bell Tower School	1,316	2,400	1,341	2,400	1,432	60%
Centennial Park	42,577	22,000	33,160	22,000	48,583	221%
Central Park	14,804	18,500	14,838	18,500	13,181	71%
Civic Square	495	2,500	794	1,000	1,314	131%
Communities in Bloom	125	2,000	-	2,000	-	0%
Cougar Sign Landscaping	2,894	3,200	1,408	3,000	2,700	90%
Dashwood Park	280	1,200	105	1,000	1,134	113%
Entrance Sign	8,835	10,000	9,479	10,000	12,303	123%
Footbridge	1,758	4,500	1,232	2,000	1,107	55%
Footpath maintenance	400	1,600	212	1,500	353	24%
Gillespie Park	594	1,000	607	-	-	-
Heritage Garden	12,656	7,000	6,796	7,000	10,349	148%
Kaatza Museum	8,746	10,800	12,219	13,800	9,883	72%
Kates Park - King George	7,145	10,000	4,380	10,000	12,504	125%
Lakedays Preparation	585	2,000	336	1,000	53	5%
Marina Park	6,043	3,200	3,280	3,200	2,978	93%
Forest Workers Memorial Park	6,490	6,700	8,035	9,000	7,381	82%
Ohtaki/Kasapi Park	2,425	10,000	1,941	10,000	6,779	68%
Park Bench Maintenance	1,552	5,000	8,251	6,000	532	9%
Parks General	25,821	20,700	34,974	23,500	21,908	93%
Parkstone Park	1,980	2,500	1,011	2,000	1,525	76%
Joginder Bains Park - Point Ideal	6,700	4,200	3,358	4,000	3,937	98%
Rivers Edge Memorial Garden	6,745	6,700	4,315	5,000	5,062	101%
Riverside Park	3,901	5,900	3,598	5,000	5,708	114%
Sahtlam Park	3,637	3,000	1,488	3,000	9,239	308%
Saywell Park	15,557	20,500	20,596	20,500	14,390	70%
Seniors Centre	2,813	3,100	2,011	3,100	3,796	122%
Ted Burns Nature Preserve	392	1,000	1,709	2,000	-	0%
Pickleball Courts	3,557	3,200	977	3,000	2,032	68%
Town Square	4,909	5,000	2,992	5,000	591	12%
Trans Canada Trail	8,146	5,900	876	4,000	1,462	37%
Trestle Walkway	864	3,000	814	2,000	182	9%
Vandalism	50	5,000	-	5,000	-	0%
Washrooms	11,859	15,000	21,097	20,000	11,435	57%
West Entrance	455	600	-	500	-	0%
Winter Park	4,098	7,000	3,291	5,000	6,973	139%
Office Administration Charge	11,000	12,100	12,100	12,100	12,100	100%
	<u>236,283</u>	<u>254,100</u>	<u>229,288</u>	<u>254,100</u>	<u>233,022</u>	<u>92%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Parks

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Lakeview Park</b>						
Reservations	156,349	150,000	152,399	1,000	160,126	16013%
Walk Ins	8,174	8,000	17,239	-	7,091	-
Power Fees	23,041	22,000	24,401	-	22,600	-
Wood and ice sales	4,637	4,500	4,777	-	2,243	-
Operating Grant	2,981	-	7,762	-	-	-
Moorage	7,833	6,500	6,645	-	6,568	-
	<u>203,016</u>	<u>191,000</u>	<u>213,222</u>	<u>1,000</u>	<u>198,629</u>	<u>19863%</u>
Office Administration Charge	8,400	8,500	8,500	5,000	5,000	100%
CLEC Admin Charges	31,000	31,000	31,000	-	-	-
Summer Student Wages	53,925	55,000	54,335	-	62,676	-
Maintenance Wages	1,974	7,000	11,765	-	2,828	-
Contracted Services	16,781	15,000	16,140	500	9,538	1908%
PW Labour	1,574	1,500	2,570	1,500	2,227	148%
Hydro and Electricity	8,393	9,000	7,734	6,700	3,414	51%
Materials and Supplies	12,674	12,000	9,675	1,500	11,419	761%
Other Expenses	7,565	10,800	7,456	4,100	7,398	180%
Water, Sewer & Garbage	9,898	8,000	8,157	8,500	9,898	116%
Park Attendant/ Security	24,688	15,000	16,508	-	16,978	-
Public Works Charges	612	700	1,399	1,000	1,275	128%
Telephone	2,116	3,000	1,998	3,000	1,539	51%
Equipment allocations	800	1,800	875	1,800	-	0%
	<u>180,398</u>	<u>178,300</u>	<u>178,112</u>	<u>33,600</u>	<u>134,189</u>	<u>399%</u>
Net	<u>22,618</u>	<u>12,700</u>	<u>35,110</u>	<u>(32,600)</u>	<u>64,440</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of CLEC

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
<b>Revenues</b>						
Group Revenues	372,745	402,000	340,880	15,000	13,320	89%
Programming revenues	9,738	9,000	-	-	-	-
Rental Income	6,000	6,000	6,000	6,000	2,500	42%
	<u>388,483</u>	<u>417,000</u>	<u>346,880</u>	<u>21,000</u>	<u>15,820</u>	<u>75%</u>
<b>Expenditures - Variable</b>						
Program Services	2,786	8,000	250	500	-	0%
Kitchen Wages	69,458	80,000	62,459	4,000	17,278	432%
Food Supplies	69,908	71,000	68,929	2,000	3,833	192%
Custodians	36,732	40,000	29,262	4,000	6,779	169%
Supplies	3,371	4,000	2,070	500	-	0%
	<u>182,255</u>	<u>203,000</u>	<u>162,970</u>	<u>11,000</u>	<u>27,891</u>	<u>254%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	179,131	182,000	171,653	182,000	75,781	42%
Wage Recoveries	(31,000)	(31,000)	(31,000)	-	-	-
Housing Allowance	6,000	6,000	6,000	6,000	2,500	42%
Town Administration	22,500	22,500	22,500	8,000	8,000	100%
Electricity	20,865	22,000	19,429	22,000	13,747	62%
Heat	17,515	14,000	14,859	14,000	6,540	47%
Telephone & other Utilities	10,753	11,500	11,217	8,800	9,560	109%
Bad Debts	-	-	-	-	-	-
Advertising	807	1,000	-	-	-	-
Contracted Services	28,745	10,000	14,523	2,000	3,847	192%
Maintenance	33,059	23,000	23,029	6,000	17,017	284%
Public Works Charges	11,069	8,000	11,829	8,000	7,273	91%
Miscellaneous Operations	-	-	-	-	-	-
	<u>299,444</u>	<u>269,000</u>	<u>264,039</u>	<u>256,800</u>	<u>144,265</u>	<u>56%</u>
Total Expenses	<u>481,699</u>	<u>472,000</u>	<u>427,009</u>	<u>267,800</u>	<u>172,156</u>	<u>64%</u>
NET CLEC OPERATIONS	<u>(93,216)</u>	<u>(55,000)</u>	<u>(80,129)</u>	<u>(246,800)</u>	<u>(156,336)</u>	<u>63%</u>
NET LAKEVIEW AND CLEC	<u>(70,598)</u>	<u>(42,300)</u>	<u>(45,019)</u>	<u>(279,400)</u>	<u>(91,895)</u>	<u>33%</u>
<b>Lakeview Park Road</b>						
Road maintenance	5,650	13,000	2,312	10,000	3,661	43%
NET	<u>(76,248)</u>	<u>(55,300)</u>	<u>(47,331)</u>	<u>(289,400)</u>	<u>(95,557)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Capital Expenses

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 Var
<b>General</b>						
Asset management plan	-	50,000	5,000	40,000	30,000	75%
Computer Equipment	6,394	15,000	-	30,000	19,126	64%
Demo costs - Neva Road	34,315	100,000	-	-	-	-
Hazmat Inventory	-	10,000	1,821	10,000	-	0%
Health Unit Repairs	-	10,000	9,367	2,000	-	0%
Office Equipment	-	20,000	8,034	60,000	-	0%
Land Purchase	9,911	14,000	1,200	-	-	-
Museum	-	30,000	-	50,000	-	0%
Mildred Child Demo	-	300,000	-	60,000	25	0%
Town hall renovations	7,518	1,804,000	95,461	1,700,000	200,919	12%
Vintage Truck	-	-	-	12,500	-	0%
	<u>58,137</u>	<u>2,353,000</u>	<u>120,883</u>	<u>1,964,500</u>	<u>250,070</u>	<u>13%</u>
<b>CLEC</b>						
Carpet / Flooring	-	5,000	-	-	-	-
Electrical upgrades	9,788	3,000	5,319	-	-	-
Exterior Building Paint	-	-	-	3,000	-	0%
Clec JCP	11,629	-	-	-	-	-
Mattresses	1,099	-	-	-	-	-
Water system/well	44,384	50,000	63,437	10,000	5,208	52%
	<u>66,899</u>	<u>58,000</u>	<u>68,756</u>	<u>13,000</u>	<u>5,208</u>	<u>40%</u>
<b>Fire Department</b>						
Gas monitor and controls	7,250	-	-	-	-	-
Storz hydrant upgrades	16,675	-	-	-	-	-
Office renovation	-	10,000	14,674	10,000	10,700	107%
Heat Pump/Generator Replacement	11,510	15,000	13,340	15,000	-	0%
Forestry Hose and Gear	-	10,000	6,145	10,000	7,064	71%
#6 New Fire truck equipment	-	27,000	32,972	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Firehall repairs	-	6,000	2,046	6,000	2,646	44%
Training Ground Facilities	96,102	48,500	64,421	60,000	1,739	3%
Truck purchase	-	700,000	728,710	-	-	-
Tools and Equipment	535	3,000	3,323	3,000	-	0%
Hoses and valving	9,513	8,000	-	8,000	3,531	44%
	<u>141,585</u>	<u>832,500</u>	<u>865,630</u>	<u>117,000</u>	<u>25,679</u>	<u>22%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
General Fund - Schedule of Capital Expenses

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 Var
<b>Public Works</b>						
Equipment Purchase	-	560,000	357,140	70,000	-	0%
Truck purchase	75,442	70,000	37,364	35,000	27,538	
Garbage Truck	-	-	-	120,000	-	0%
Annual Paving Program	-	-	-	200,000	113,305	57%
Lakeview Park - chip seal	-	-	-	20,000	-	0%
Cross Walk lights - Post Office	-	20,000	-	-	-	-
North Shore Rd Engineering	-	-	-	25,000	-	0%
Garbage facilities - clec	-	20,000	-	-	-	-
PW Office/Yard - Cap	-	100,000	-	20,000	-	0%
Sidewalks	-	-	-	100,000	4,472	4%
Signs - Capital	-	50,000	-	-	-	-
Small tools	2,713	5,000	3,691	5,000	4,038	81%
	78,155	825,000	398,196	595,000	149,354	25%
<b>Lakeview Park</b>						
Garbage facilities	3,309	-	-	-	-	-
Golf Cart purchase	-	-	-	5,000	-	0%
Resurfacing campsites - gravel/sand	-	-	1,168	2,500	2,398	96%
Floating walkway repairs	-	10,000	2,938	10,000	-	0%
Lakeview Washrooms	-	-	-	-	-	-
	3,309	10,000	4,106	17,500	2,398	14%
<b>Parks</b>						
Centennial Park Upgrades	472,924	100,000	-	-	-	-
Centennial Park Washrooms	-	100,000	-	-	-	-
Columbarium planning	48,325	-	-	-	-	-
Connecting Communities	-	2,005,000	-	-	-	-
Footbridge improvements	-	-	-	10,000	-	0%
Marina Park Dock Repairs	5,047	25,000	-	25,000	-	0%
Pickleball/Tennis Courts	1,671	13,274	1,831	-	0	-
Sahtlam Park	-	10,000	-	10,000	-	0%
Riverside Park - Washrooms	-	50,000	-	-	-	-
River's Edge Memorial Garden	-	-	-	70,000	51,673	
Saywell Park Improvements	-	25,000	-	24,000	-	0%
Town Square Ramp	-	8,000	9,700	-	-	-
	527,967	2,336,274	11,531	139,000	51,673	37%
<b>Total General Capital</b>	<b>876,052</b>	<b>6,414,774</b>	<b>1,469,101</b>	<b>2,846,000</b>	<b>484,381</b>	<b>17%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
Sewer Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
<b>Revenues</b>						
User Rates	486,145	471,000	496,316	498,000	513,432	103%
Connection Fees	3,920	1,000	3,080	1,000	3,302	330%
Penalties And Other Interest	4,538	4,500	4,857	4,500	5,404	120%
Sewer Facilities Grant	-	2,200,000	-	2,200,000	-	0%
Parcel Tax	165,800	166,500	166,700	250,050	250,350	100%
Contribution from others	-	-	-	-	-	-
Transfer From Surplus	-	1,053,000	-	999,450	-	0%
	<u>660,403</u>	<u>3,896,000</u>	<u>670,953</u>	<u>3,953,000</u>	<u>772,488</u>	<u>20%</u>
<b>Expenditures</b>						
Administration	2,376	3,000	3,846	3,000	2,099	70%
Office Administration	57,000	67,000	67,000	68,000	68,000	100%
Consumption Rebates	100	-	-	-	-	-
PW Administration	83,900	90,000	90,000	90,000	90,000	100%
Discounts	35,451	35,500	35,635	33,000	37,491	114%
General Maintenance	64,793	67,000	69,960	70,000	46,795	67%
Connections Maintenance	2,305	9,000	4,747	9,000	1,728	19%
Chlorination	9,008	10,000	8,752	10,000	316	3%
New Connections	3,665	5,000	362	3,000	2,709	90%
Sewer Flushing	6,586	7,000	4,845	6,000	-	0%
Sewer Pump Maintenance	41,520	76,500	47,557	75,000	32,205	43%
Sewer Lagoon Maintenance	61,382	91,000	94,582	91,000	56,885	63%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	93,654	-	97,287	-	-	-
Capital	18,551	3,435,000	75,683	3,495,000	83,684	2%
	<u>480,292</u>	<u>3,896,000</u>	<u>600,256</u>	<u>3,953,000</u>	<u>421,912</u>	<u>11%</u>
Surplus(Deficit)	<u>180,111</u>	<u>-</u>	<u>70,697</u>	<u>-</u>	<u>350,577</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
Sewer Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
<u>SEWER CAPITAL</u>						
Liftstation Upgrades	18,551	60,000	75,683	275,000	33,099	12%
Liftstation #1 Upgrade	-	75,000	-	-	-	-
Sewer I&I	-	150,000	-	-	-	-
Sewer Modelling	-	-	-	70,000	-	0%
Sewer Treatment Plant Upgrades	-	3,000,000	-	3,000,000	-	0%
Sewer Lagoon	-	150,000	-	150,000	50,585	34%
Riverside Force Main	-	-	-	-	-	-
	<u>18,551</u>	<u>3,435,000</u>	<u>75,683</u>	<u>3,495,000</u>	<u>83,684</u>	<u>2%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
Water Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
<b>Revenues</b>						
User Rates	576,804	575,000	589,748	595,000	611,301	103%
Connection Fees	11,860	1,000	9,550	1,000	6,490	649%
Fire Hydrant Installation & other	31,674	4,000	3,300	4,000	3,602	90%
Other Penalties And Interest	5,410	5,400	5,829	5,500	6,487	118%
Grant - Water main upgrades	343,792	182,075	239,583	-	-	-
Infrastructure Grant	3,248,687	-	-	-	-	-
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	236,880	238,420	238,420	341,200	341,600	100%
Transfer From Surplus	-	503,005	-	360,200	-	0%
	<u>4,455,108</u>	<u>1,508,900</u>	<u>1,086,429</u>	<u>1,306,900</u>	<u>969,479</u>	<u>72%</u>
<b>Expenditures</b>						
Administration	1,504	3,400	2,470	3,400	1,459	43%
Office Administration	76,500	92,000	92,000	117,500	117,500	100%
PW Administration	95,600	115,000	115,000	117,500	117,500	100%
Consumption Rebates	100	-	-	-	-	-
Discounts	42,938	43,000	43,405	40,000	46,045	115%
Safety and Training	1,926	4,500	1,984	4,000	205	5%
Chlorination	13,975	14,000	12,363	14,000	1,766	13%
Flushing	10,153	12,500	11,912	12,000	12,287	102%
Reservoir	5,783	20,000	18,427	20,000	32,376	162%
General Maintenance	74,131	100,000	77,820	100,000	97,074	97%
Hydrants	18,698	22,500	12,354	22,500	14,976	67%
New Connections	10,713	10,000	3,852	10,000	597	6%
Connection Maintenance	52,422	75,000	55,629	75,000	49,676	66%
Water Meters	20,450	20,000	12,895	20,000	7,249	36%
Pump House Maintenance	39,402	42,000	38,291	42,000	30,690	73%
Small equipment	2,269	-	5,345	-	-	-
Booster Pumps Maintenance	9,244	12,000	10,622	12,000	6,624	55%
Slopes water pump station	5,820	8,000	6,696	8,000	16,057	201%
Greendale Water Connection	4,023	-	3,356	-	2,622	-
Water treatment plant	1,400	95,000	134,321	200,000	133,021	67%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	111,692	-	248,029	-	-	-
Capital	<u>5,310,230</u>	<u>820,000</u>	<u>1,043,415</u>	<u>489,000</u>	<u>217,816</u>	<u>45%</u>
	<u>5,908,972</u>	<u>1,508,900</u>	<u>1,950,185</u>	<u>1,306,900</u>	<u>905,539</u>	<u>69%</u>
Surplus(Deficit)	<u>(1,453,864)</u>	<u>-</u>	<u>(863,755)</u>	<u>-</u>	<u>63,941</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2020  
Water Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
<u>WATER CAPITAL</u>						
Greendale Road Watermain	450,770	-	-	-	-	-
Greendale Trestle Watermain Upgrade	7,749	355,000	316,698	-	-	-
North Shore Pump Station Backup Powe	-	100,000	-	130,000	79,368	61%
Ohtaki Bridge Watermain Upgrade	-	-	-	-	-	-
River Road Water Main	-	-	14,176	189,000	22,112	12%
Water Modelling	24,953	35,000	3,980	-	-	-
Water Treatment Upgrade	4,826,757	300,000	680,581	170,000	116,337	68%
Watermain Upgrades	-	-	-	-	-	-
Water metering	-	30,000	27,980	-	-	-
	<u>5,310,230</u>	<u>820,000</u>	<u>1,043,415</u>	<u>489,000</u>	<u>217,816</u>	<u>127%</u>