



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: December 7, 2020

SUBJECT: Financial Report for the Period Ending November 30, 2020

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

Highlights:

- Surplus is overstated in the general, sewer and water funds due to outstanding payables and capital projects in progress at year end.
- 2021 dog tags are available for sale (as of Dec. 1st) and the 2021 business license renewal letters will be mailed this week.
- \$4,088 was approved through the Canada Summer Jobs Summer student grant program for Lakeview Park Campground for 2020.
- The two columbaria at River's Edge Memorial Garden have a total of 96 niches (48 per columbarium). To date 23 have been sold. There are 73 niches still available for sale. Between seven and nine niches have been sold each year since sales began in 2018.
- Council will need to arrange meetings for next year's budget and five year plan.

Ronnie Gill, CPA, CGA
Director of Finance

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

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
REVENUES						
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	70,515	141%
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	40,164	163%
Storm Drain Connection Fees	1,890	-	3,080	-	330	-
Dog Tags and Fines	3,590	3,200	3,655	3,300	2,715	82%
Interest on Investments	92,378	30,000	109,498	50,000	66,798	134%
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	386,115	97%
Lakeview Revenues	203,016	191,000	213,222	1,000	199,345	19935%
Sale of Assets	-	-	104,597	-	3,000	-
Public Works Revenues	2,689	-	3,313	-	5,311	-
Fire Department Revenues	49,772	-	8,034	-	822	-
Other Revenue	26,767	9,250	34,920	9,300	14,630	157%
Ambulance Building Lease	44,829	45,000	47,851	48,000	44,115	92%
Public Health Lease	16,617	16,700	16,675	16,800	13,896	83%
Clec Revenues	388,483	417,000	346,880	21,000	39,782	189%
Unconditional Transfers	477,193	451,900	494,157	494,900	495,427	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%
	6,967,784	12,539,928	8,377,256	8,888,027	7,176,579	81%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	321,848	61%
Fire Department	364,906	427,000	455,758	609,660	324,466	53%
Police Force	156,542	166,480	166,630	182,600	169,673	93%
Bylaw Enforcement & Other	74,033	61,000	44,845	61,000	38,333	63%
Public Works Administration	57,542	61,300	26,339	52,100	27,020	52%
Public Works Roads	291,965	435,700	344,895	435,000	361,036	83%
Public Works - Equipment & Other	(130,134)	-	(107,180)	-	(99,579)	-
Garbage Expenses	395,405	402,100	390,275	408,500	342,067	84%
Planning, Health & Other	56,442	71,300	47,825	63,500	35,659	56%
Info Centre	19,049	22,000	18,415	22,000	2,831	13%
Parks	236,283	254,100	229,288	254,100	251,575	99%
Lakeview Park	180,398	178,300	178,112	33,600	172,515	513%
CLEC Expense	481,699	472,000	427,009	267,800	166,959	62%
Lakeview Road	5,650	13,000	2,312	10,000	3,661	37%
Transfer To Library	134,872	133,729	133,728	150,202	150,203	100%
Capital	876,052	6,414,774	1,469,101	2,846,000	504,308	18%
Debt Charges - Interest	3,192	3,000	3,928	4,000	3,378	84%
Debt Payments - Fire	186,003	198,100	173,037	209,000	159,085	76%
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	2,556,010	98%
	7,083,668	12,539,928	7,968,283	8,888,027	5,491,049	62%
Surplus(Deficit)	(115,884)	-	408,973	-	1,685,530	

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
General Government Services						
Mayor and Council Indemnities	84,331	80,000	80,475	81,400	60,034	74%
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	2,087	83%
Municipal Hall	18,121	25,600	20,043	25,500	14,078	55%
Office Wages	431,477	435,000	442,633	450,000	389,758	87%
Office Expenses	31,706	56,500	38,831	51,000	27,031	53%
Data Processing	17,137	24,600	18,353	26,000	18,957	73%
Legal Expense	26,079	30,000	25,123	30,000	74,524	248%
Audit	16,695	26,000	16,125	26,000	8,925	34%
Elections	3,666	4,000	-	4,000	7,765	194%
Insurance	91,284	100,000	40,371	100,000	74,175	74%
Grants-in-aid	4,700	3,000	2,449	3,000	1,850	62%
Ohtaki expense	3,163	6,000	-	-	-	-
Ohtaki recoveries	(20)	-	-	-	-	-
Payroll Benefits Clearing	13,510	-	82,789	-	(82,851)	-
Insurance and administration recover	(241,700)	(268,700)	(268,700)	(296,100)	(278,600)	94%
	538,913	567,600	539,969	528,400	321,848	61%

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Fire Department						
Firefighters indemnities	101,324	110,000	107,194	110,000	79,109	72%
Other Wage Costs	19,543	18,000	22,369	18,000	19,213	107%
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	46,242	75%
Miscellaneous Operations	104,170	111,900	110,305	117,100	90,025	77%
Training	21,408	28,000	28,907	28,000	12,851	46%
Fire Vehicles & Equipment	56,286	80,900	81,030	101,100	47,430	47%
	363,418	417,000	446,923	449,700	308,869	69%
Firesmart	-	-	-	149,960	-	0%
Community Wildfire Protection Plan	1,488	10,000	8,835	10,000	15,597	156%
	1,488	10,000	8,835	159,960	15,597	10%
Total Fire Department	364,906	427,000	455,758	609,660	324,466	53%
Bylaw Enforcement & Other						
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	12,871	68%
Building Inspection	37,058	37,000	29,244	37,000	25,463	69%
	74,033	61,000	44,845	61,000	38,333	63%

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
PW Administration						
Shop and Yard	48,132	47,000	45,155	47,000	60,970	130%
PW Admin Wages	165,012	180,000	161,455	180,000	166,723	93%
PW Admin Other	8,988	16,500	4,895	10,100	4,330	43%
Safety and Training	24,810	34,000	31,035	34,000	13,997	41%
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%
	57,542	61,300	26,339	52,100	27,020	52%
Equipment Costs						
Equipment	144,370	-	136,629	-	133,081	-
Equipment Allocations	(274,504)	-	(243,809)	-	(233,425)	-
	(130,134)	-	(107,180)	-	(100,344)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	765	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	-	-	-	-	765	-

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Road Maintenance						
Banners	2,826	9,000	5,095	9,000	121	1%
Boulevards	25,001	31,000	22,129	31,000	55,330	178%
Crack Sealing	-	10,000	-	10,000	9,563	96%
Dangerous Trees	13,939	15,000	10,963	20,000	8,575	43%
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	10,133	101%
Litter Control	8,557	16,000	7,832	14,000	6,264	45%
Marking	3,031	10,000	10,600	10,000	11,999	120%
Mowing	6,050	13,000	5,095	10,000	4,752	48%
Patching	11,237	20,000	16,792	20,000	27,540	138%
Roads-other	9,635	14,000	4,906	11,000	13,663	124%
Seasonal decoration	25,737	12,000	21,738	12,000	5,814	48%
Shoulders	3,478	14,000	2,142	14,000	6,017	43%
Sidewalks	19,361	20,000	13,638	20,000	16,603	83%
Signs	5,653	11,000	14,787	16,000	8,411	53%
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	28,884	72%
Street Lighting	88,181	84,000	97,951	90,000	82,184	91%
Street Sweeping	9,629	11,000	17,468	11,000	9,272	84%
Office Administration Charge	21,000	21,700	21,700	22,000	22,000	100%
	291,965	435,700	344,895	435,000	361,036	83%

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Garbage Collection						
Revenues						
Regular collections	318,583	323,000	327,433	334,000	336,115	101%
Toter rentals	4,575	3,000	4,069	4,000	4,007	100%
Penalties	3,451	3,500	3,782	3,500	4,115	118%
Recycling	53,794	54,000	51,592	56,000	41,879	75%
	380,404	383,500	386,875	397,500	386,115	97%
Expenditures						
Regular collection costs	248,415	249,000	236,987	250,000	212,660	85%
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	55,523	80%
Recycling costs	39,837	44,000	43,501	46,000	30,384	66%
	395,405	402,100	390,275	408,500	342,067	84%
Net	(15,002)	(18,600)	(3,400)	(11,000)	44,049	

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Public Health						
Ambulance Building Lease	44,829	45,000	47,851	48,000	44,115	92%
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>5,543</u>	<u>33%</u>
NET	<u>51,725</u>	<u>43,900</u>	<u>52,819</u>	<u>47,800</u>	<u>52,467</u>	<u>110%</u>
Planning						
Planning and Zoning Expenses	<u>39,673</u>	<u>40,000</u>	<u>23,380</u>	<u>40,000</u>	<u>26,413</u>	<u>66%</u>
Other Functions						
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	3,400	85%
75th Birthday Celebration	-	8,000	6,767	-	-	-
	<u>7,048</u>	<u>13,500</u>	<u>12,738</u>	<u>6,500</u>	<u>3,703</u>	<u>57%</u>
Total Development Services Expenses	<u>56,442</u>	<u>71,300</u>	<u>47,825</u>	<u>63,500</u>	<u>35,659</u>	<u>56%</u>
Info Centre						
PW Labour	820	2,200	452	2,200	313	14%
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	3,718	70%
Recoveries - hydro	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	100%
	<u>19,049</u>	<u>22,000</u>	<u>18,415</u>	<u>22,000</u>	<u>2,831</u>	<u>13%</u>

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Parks						
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	52,024	236%
Central Park	14,804	18,500	14,838	18,500	14,914	81%
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	2,854	95%
Dashwood Park	280	1,200	105	1,000	1,134	113%
Entrance Sign	8,835	10,000	9,479	10,000	13,173	132%
Footbridge	1,758	4,500	1,232	2,000	1,173	59%
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	11,282	161%
Kaatza Museum	8,746	10,800	12,219	13,800	10,535	76%
Kates Park - King George	7,145	10,000	4,380	10,000	13,340	133%
Lakedays Preparation	585	2,000	336	1,000	53	5%
Marina Park	6,043	3,200	3,280	3,200	3,321	104%
Forest Workers Memorial Park	6,490	6,700	8,035	9,000	7,793	87%
Ohtaki/Kasapi Park	2,425	10,000	1,941	10,000	6,836	68%
Park Bench Maintenance	1,552	5,000	8,251	6,000	532	9%
Parks General	25,821	20,700	34,974	23,500	23,373	99%
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	4,059	101%
Rivers Edge Memorial Garden	6,745	6,700	4,315	5,000	7,282	146%
Riverside Park	3,901	5,900	3,598	5,000	5,969	119%
Sahtlam Park	3,637	3,000	1,488	3,000	9,279	309%
Saywell Park	15,557	20,500	20,596	20,500	15,496	76%
Seniors Centre	2,813	3,100	2,011	3,100	4,361	141%
Ted Burns Nature Preserve	392	1,000	1,709	2,000	-	0%
Pickleball Courts	3,557	3,200	977	3,000	2,815	94%
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	211	11%
Vandalism	50	5,000	-	5,000	-	0%
Washrooms	11,859	15,000	21,097	20,000	13,579	68%
West Entrance	455	600	-	500	-	0%
Winter Park	4,098	7,000	3,291	5,000	7,294	146%
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>251,575</u>	<u>99%</u>

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Lakeview Park						
Reservations	156,349	150,000	152,399	1,000	160,126	16013%
Walk Ins	8,174	8,000	17,239	-	7,571	-
Power Fees	23,041	22,000	24,401	-	22,791	-
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	-	6,614	-
	<u>203,016</u>	<u>191,000</u>	<u>213,222</u>	<u>1,000</u>	<u>199,345</u>	<u>19935%</u>
Office Administration Charge	8,400	8,500	8,500	5,000	5,000	100%
CLEC Admin Charges	31,000	31,000	31,000	-	31,000	-
Summer Student Wages	53,925	55,000	54,335	-	64,709	-
Maintenance Wages	1,974	7,000	11,765	-	2,828	-
Contracted Services	16,781	15,000	16,140	500	9,675	1935%
PW Labour	1,574	1,500	2,570	1,500	2,227	148%
Hydro and Electricity	8,393	9,000	7,734	6,700	6,094	91%
Materials and Supplies	12,674	12,000	9,675	1,500	12,256	817%
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	-	18,448	-
Public Works Charges	612	700	1,399	1,000	1,275	128%
Telephone	2,116	3,000	1,998	3,000	1,708	57%
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>172,515</u>	<u>513%</u>
Net	<u>22,618</u>	<u>12,700</u>	<u>35,110</u>	<u>(32,600)</u>	<u>26,830</u>	

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

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Revenues						
Group Revenues	372,745	402,000	340,880	15,000	37,282	249%
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>39,782</u>	<u>189%</u>
Expenditures - Variable						
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	11,735	587%
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>35,792</u>	<u>325%</u>
Expenditures - Fixed						
Admin Salaries	179,131	182,000	171,653	182,000	84,239	46%
Wage Recoveries	(31,000)	(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	15,432	70%
Heat	17,515	14,000	14,859	14,000	8,996	64%
Telephone & other Utilities	10,753	11,500	11,217	8,800	10,079	115%
Bad Debts	-	-	-	-	-	-
Advertising	807	1,000	-	-	-	-
Contracted Services	28,745	10,000	14,523	2,000	4,822	241%
Maintenance	33,059	23,000	23,029	6,000	20,193	337%
Public Works Charges	11,069	8,000	11,829	8,000	7,904	99%
Miscellaneous Operations	-	-	-	-	-	-
	<u>299,444</u>	<u>269,000</u>	<u>264,039</u>	<u>256,800</u>	<u>131,166</u>	<u>51%</u>
Total Expenses	<u>481,699</u>	<u>472,000</u>	<u>427,009</u>	<u>267,800</u>	<u>166,959</u>	<u>62%</u>
NET CLEC OPERATIONS	<u>(93,216)</u>	<u>(55,000)</u>	<u>(80,129)</u>	<u>(246,800)</u>	<u>(127,177)</u>	<u>52%</u>
NET LAKEVIEW AND CLEC	<u>(70,598)</u>	<u>(42,300)</u>	<u>(45,019)</u>	<u>(279,400)</u>	<u>(100,346)</u>	<u>36%</u>
Lakeview Park Road						
Road maintenance	<u>5,650</u>	<u>13,000</u>	<u>2,312</u>	<u>10,000</u>	<u>3,661</u>	<u>43%</u>
NET	<u>(76,248)</u>	<u>(55,300)</u>	<u>(47,331)</u>	<u>(289,400)</u>	<u>(104,008)</u>	

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

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 Var
General						
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	(0)	0%
Town hall renovations	7,518	1,804,000	95,461	1,700,000	202,999	12%
Vintage Truck	-	-	-	12,500	-	0%
	58,137	2,353,000	120,883	1,964,500	252,125	13%
CLEC						
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	5,807	58%
	66,899	58,000	68,756	13,000	5,807	45%
Fire Department						
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%
	141,585	832,500	865,630	117,000	25,679	22%

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

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 Var
Public Works						
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	21,746	22%
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	166,627	28%
Lakeview Park						
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%
Parks						
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%
Total General Capital	876,052	6,414,774	1,469,101	2,846,000	504,308	18%

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

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
Revenues						
User Rates	486,145	471,000	496,316	498,000	516,858	104%
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>775,914</u>	<u>20%</u>
Expenditures						
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	51,527	74%
Connections Maintenance	2,305	9,000	4,747	9,000	1,728	19%
Chlorination	9,008	10,000	8,752	10,000	368	4%
New Connections	3,665	5,000	362	3,000	2,755	92%
Sewer Flushing	6,586	7,000	4,845	6,000	-	0%
Sewer Pump Maintenance	41,520	76,500	47,557	75,000	34,008	45%
Sewer Lagoon Maintenance	61,382	91,000	94,582	91,000	69,033	76%
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>440,691</u>	<u>11%</u>
Surplus(Deficit)	<u>180,111</u>	<u>-</u>	<u>70,697</u>	<u>-</u>	<u>335,223</u>	

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

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
Revenues						
User Rates	576,804	575,000	589,748	595,000	614,516	103%
Connection Fees	11,860	1,000	9,550	1,000	6,590	659%
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>972,794</u>	<u>72%</u>
Expenditures						
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	33,315	167%
General Maintenance	74,131	100,000	77,820	100,000	102,213	102%
Hydrants	18,698	22,500	12,354	22,500	16,600	74%
New Connections	10,713	10,000	3,852	10,000	1,997	20%
Connection Maintenance	52,422	75,000	55,629	75,000	50,585	67%
Water Meters	20,450	20,000	12,895	20,000	15,967	80%
Pump House Maintenance	39,402	42,000	38,291	42,000	35,144	84%
Small equipment	2,269	-	5,345	-	-	-
Booster Pumps Maintenance	9,244	12,000	10,622	12,000	6,697	56%
Slopes water pump station	5,820	8,000	6,696	8,000	16,487	206%
Greendale Water Connection	4,023	-	3,356	-	2,889	-
Water treatment plant	1,400	95,000	134,321	200,000	147,701	74%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	111,692	-	248,029	-	-	-
Capital	5,310,230	820,000	1,043,415	489,000	282,403	58%
	<u>5,908,972</u>	<u>1,508,900</u>	<u>1,950,185</u>	<u>1,306,900</u>	<u>1,008,759</u>	<u>77%</u>
Surplus(Deficit)	<u>(1,453,864)</u>	<u>-</u>	<u>(863,755)</u>	<u>-</u>	<u>(35,965)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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 Power	-	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	180,924	106%
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>282,403</u>	<u>127%</u>