



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: August 6, 2020

SUBJECT: Financial Report for the Period Ending July 31, 2020

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

Point of Note

- Normally at this time of year our office would send out letters to those property owners with delinquent tax balances. Any properties with delinquent taxes balances (unpaid 2018 property taxes) would have been sold at tax sale held on September 28, 2020. Once sold, the property owner has one year to redeem the property from tax sale by paying the balance outstanding plus interest and land title fees.

However, at the last council meeting a bylaw to defer tax sale until next September (Bylaw 1040-2020) received first, second and third reading and will be go to the regular council meeting on August 25, 2020 for adoption.

Currently there is twenty-two properties with delinquent property taxes.

- Lakeview Park has a surplus year to date however the Cowichan Lake Education Centre has an operating deficit. The combined operations are in a surplus balance.
- Work has begun on capital projects including the road paving projects and columbarium site.
- The April to June metered bills have been mailed out.
- The table on the next page shows the monthly metered billings for water use from 2016 to date. The general trend shows a reduction in water consumption.

The total over consumption billings by month are as follows:

	2020	2019	2018	2017	2016
Jan	2,322	1,751	2,438	4,591	2,522
Feb	2,370	2,376	2,587	3,452	2,369
Mar	1,686	1,909	2,535	2,889	2,559
Apr	1,610	1,852	3,130	3,304	2,175
May	2,621	4,605	5,774	3,752	4,115
Jun	4,141	5,987	4,959	5,479	4,039
Jul		5,204	11,384	9,751	4,672
Aug		5,006	7,840	7,885	5,601
Sep		3,014	3,917	4,310	3,763
Oct		2,697	4,098	3,494	3,782
Nov		2,700	2,753	2,761	3,084
Dec		1,982	1,653	2,376	3,340
Total	\$ 14,750	\$ 39,083	\$ 53,068	\$ 54,044	\$ 42,021

- The billings include commercial businesses and also includes the manual read meters that were in place prior to the new radio read meters.



Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	69,048	138%
Business Licences	21,800	18,000	18,275	18,000	2,600	14%
Building and Other Permits	68,731	25,000	61,278	24,700	30,825	125%
Storm Drain Connection Fees	1,890	-	3,080	-	240	-
Dog Tags and Fines	3,590	3,200	3,655	3,300	2,530	77%
Interest on Investments	92,378	30,000	109,498	50,000	58,582	117%
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	373,776	94%
Lakeview Revenues	203,016	191,000	213,222	1,000	164,526	16453%
Sale of Assets	-	-	104,597	-	3,000	-
Public Works Revenues	2,689	-	3,313	-	120	-
Fire Department Revenues	49,772	-	8,034	-	815	-
Other Revenue	26,767	9,250	34,920	9,300	13,745	148%
Ambulance Building Lease	44,829	45,000	47,851	48,000	32,084	67%
Public Health Lease	16,617	16,700	16,675	16,800	11,117	66%
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	190,978	31%
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	7,024,074	79%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	148,538	28%
Fire Department	364,906	427,000	455,758	609,660	209,208	34%
Police Force	156,542	166,480	166,630	182,600	-	0%
Bylaw Enforcement & Other	74,033	61,000	44,845	61,000	26,329	43%
Public Works Administration	57,542	61,300	26,339	52,100	(61,454)	-118%
Public Works Roads	291,965	435,700	344,895	435,000	240,529	55%
Public Works - Equipment & Other	(130,134)	-	(107,180)	-	(87,262)	-
Garbage Expenses	395,405	402,100	390,275	408,500	242,759	59%
Planning, Health & Other	56,442	71,300	47,825	63,500	16,115	25%
Centennial Hall Expenses	-	-	-	-	-	-
Info Centre	19,049	22,000	18,415	22,000	2,780	13%
Parks	236,283	254,100	229,288	254,100	167,266	66%
Lakeview Park	180,398	178,300	178,112	33,600	53,792	160%
CLEC Expense	481,699	472,000	427,009	267,800	116,815	44%
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	294,860	10%
Debt Charges - Interest	3,192	3,000	3,928	4,000	2,427	61%
Debt Payments - Fire	186,003	198,100	173,037	209,000	105,645	51%
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	1,565,721	60%
	7,083,668	12,539,928	7,968,283	8,888,027	3,160,383	36%
Surplus(Deficit)	(115,884)	-	408,973	-	3,863,691	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	42,753	53%
Mayor and Council Expenses	36,568	42,500	39,534	25,100	9,163	37%
Mildred Child Annex	2,196	3,100	1,944	2,500	1,717	69%
Municipal Hall	18,121	25,600	20,043	25,500	8,510	33%
Office Wages	431,477	435,000	442,633	450,000	254,277	57%
Office Expenses	31,706	56,500	38,831	51,000	21,203	42%
Data Processing	17,137	24,600	18,353	26,000	17,696	68%
Legal Expense	26,079	30,000	25,123	30,000	33,349	111%
Audit	16,695	26,000	16,125	26,000	8,925	34%
Elections	3,666	4,000	-	4,000	-	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	-	(44,729)	-
Insurance and administration recover	(241,700)	(268,700)	(268,700)	(296,100)	(278,600)	94%
	538,913	567,600	539,969	528,400	148,538	28%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	53,493	49%
Other Wage Costs	19,543	18,000	22,369	18,000	11,251	63%
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	30,806	50%
Miscellaneous Operations	104,170	111,900	110,305	117,100	51,857	44%
Training	21,408	28,000	28,907	28,000	11,136	40%
Fire Vehicles & Equipment	56,286	80,900	81,030	101,100	21,509	21%
	363,418	417,000	446,923	449,700	194,052	43%
Firesmart	-	-	-	149,960	-	0%
Community Wildfire Protection Plan	1,488	10,000	8,835	10,000	15,157	152%
	1,488	10,000	8,835	159,960	15,157	9%
Total Fire Department	364,906	427,000	455,758	609,660	209,208	34%

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	9,062	48%
Building Inspection	37,058	37,000	29,244	37,000	17,266	47%
	74,033	61,000	44,845	61,000	26,329	43%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	33,003	70%
PW Admin Wages	165,012	180,000	161,455	180,000	111,456	62%
PW Admin Other	8,988	16,500	4,895	10,100	3,942	39%
Safety and Training	24,810	34,000	31,035	34,000	9,146	27%
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	(61,454)	-118%
Equipment Costs						
Equipment	144,370	-	136,629	-	66,566	-
Equipment Allocations	(274,504)	-	(243,809)	-	(153,959)	-
	(130,134)	-	(107,180)	-	(87,392)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	130	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	-	-	-	-	130	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	35,386	114%
Crack Sealing	-	10,000	-	10,000	-	0%
Dangerous Trees	13,939	15,000	10,963	20,000	8,367	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	6,350	64%
Litter Control	8,557	16,000	7,832	14,000	3,760	27%
Marking	3,031	10,000	10,600	10,000	6,710	67%
Mowing	6,050	13,000	5,095	10,000	3,234	32%
Patching	11,237	20,000	16,792	20,000	25,767	129%
Roads-other	9,635	14,000	4,906	11,000	10,412	95%
Seasonal decoration	25,737	12,000	21,738	12,000	2,735	23%
Shoulders	3,478	14,000	2,142	14,000	4,111	29%
Sidewalks	19,361	20,000	13,638	20,000	7,329	37%
Signs	5,653	11,000	14,787	16,000	4,806	30%
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	15,348	38%
Street Lighting	88,181	84,000	97,951	90,000	43,096	48%
Street Sweeping	9,629	11,000	17,468	11,000	7,085	64%
Office Administration Charge	21,000	21,700	21,700	22,000	22,000	100%
	291,965	435,700	344,895	435,000	240,529	55%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	335,357	100%
Toter rentals	4,575	3,000	4,069	4,000	3,627	91%
Penalties	3,451	3,500	3,782	3,500	2,252	64%
Recycling	53,794	54,000	51,592	56,000	32,541	58%
	380,404	383,500	386,875	397,500	373,776	94%
Expenditures						
Regular collection costs	248,415	249,000	236,987	250,000	149,639	60%
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	29,642	43%
Recycling costs	39,837	44,000	43,501	46,000	19,978	43%
	395,405	402,100	390,275	408,500	242,759	59%
Net	(15,002)	(18,600)	(3,400)	(11,000)	131,017	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	32,084	67%
Public Health Lease	16,617	16,700	16,675	16,800	11,117	66%
Public Health Expenses	<u>9,721</u>	<u>17,800</u>	<u>11,706</u>	<u>17,000</u>	<u>3,515</u>	<u>21%</u>
NET	<u>51,725</u>	<u>43,900</u>	<u>52,819</u>	<u>47,800</u>	<u>39,685</u>	<u>83%</u>
Planning						
Planning and Zoning Expenses	<u>39,673</u>	<u>40,000</u>	<u>23,380</u>	<u>40,000</u>	<u>12,475</u>	<u>31%</u>
Other Functions						
Town Economic Development	3,855	1,000	965	1,000	-	0%
Columbarium	-	-	750	1,000	125	13%
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>125</u>	<u>2%</u>
Total Development Services Expenses	<u>56,442</u>	<u>71,300</u>	<u>47,825</u>	<u>63,500</u>	<u>16,115</u>	<u>25%</u>
Info Centre						
PW Labour	820	2,200	452	2,200	181	8%
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	2,599	49%
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>2,780</u>	<u>13%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	29	0%
Bell Tower School	1,316	2,400	1,341	2,400	357	15%
Centennial Park	42,577	22,000	33,160	22,000	40,327	183%
Central Park	14,804	18,500	14,838	18,500	8,609	47%
Civic Square	495	2,500	794	1,000	1,011	101%
Communities in Bloom	125	2,000	-	2,000	-	0%
Cougar Sign Landscaping	2,894	3,200	1,408	3,000	1,009	34%
Dashwood Park	280	1,200	105	1,000	1,082	108%
Entrance Sign	8,835	10,000	9,479	10,000	8,143	81%
Footbridge	1,758	4,500	1,232	2,000	947	47%
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	6,904	99%
Kaatza Museum	8,746	10,800	12,219	13,800	6,769	49%
Kates Park - King George	7,145	10,000	4,380	10,000	8,741	87%
Lakedays Preparation	585	2,000	336	1,000	-	0%
Marina Park	6,043	3,200	3,280	3,200	1,806	56%
Forest Workers Memorial Park	6,490	6,700	8,035	9,000	5,849	65%
Ohtaki/Kasapi Park	2,425	10,000	1,941	10,000	5,294	53%
Park Bench Maintenance	1,552	5,000	8,251	6,000	205	3%
Parks General	25,821	20,700	34,974	23,500	15,407	66%
Parkstone Park	1,980	2,500	1,011	2,000	1,225	61%
Joginder Bains Park - Point Ideal	6,700	4,200	3,358	4,000	3,060	76%
Rivers Edge Memorial Garden	6,745	6,700	4,315	5,000	2,373	47%
Riverside Park	3,901	5,900	3,598	5,000	3,840	77%
Sahtlam Park	3,637	3,000	1,488	3,000	7,949	265%
Saywell Park	15,557	20,500	20,596	20,500	8,513	42%
Seniors Centre	2,813	3,100	2,011	3,100	1,751	56%
Ted Burns Nature Preserve	392	1,000	1,709	2,000	-	0%
Pickleball Courts	3,557	3,200	977	3,000	1,155	39%
Town Square	4,909	5,000	2,992	5,000	489	10%
Trans Canada Trail	8,146	5,900	876	4,000	1,256	31%
Trestle Walkway	864	3,000	814	2,000	123	6%
Vandalism	50	5,000	-	5,000	-	0%
Washrooms	11,859	15,000	21,097	20,000	6,219	31%
West Entrance	455	600	-	500	-	0%
Winter Park	4,098	7,000	3,291	5,000	4,371	87%
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>167,266</u>	<u>66%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	137,103	13710%
Walk Ins	8,174	8,000	17,239	-	1,811	-
Power Fees	23,041	22,000	24,401	-	19,687	-
Wood and ice sales	4,637	4,500	4,777	-	1,048	-
Operating Grant	2,981	-	7,762	-	-	-
Moorage	7,833	6,500	6,645	-	4,877	-
	<u>203,016</u>	<u>191,000</u>	<u>213,222</u>	<u>1,000</u>	<u>164,526</u>	<u>16453%</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	-	18,225	-
Maintenance Wages	1,974	7,000	11,765	-	2,828	-
Contracted Services	16,781	15,000	16,140	500	8,068	1614%
PW Labour	1,574	1,500	2,570	1,500	545	36%
Hydro and Electricity	8,393	9,000	7,734	6,700	2,496	37%
Materials and Supplies	12,674	12,000	9,675	1,500	4,022	268%
Other Expenses	7,565	10,800	7,456	4,100	6,471	158%
Water, Sewer & Garbage	9,898	8,000	8,157	8,500	-	0%
Park Attendant/ Security	24,688	15,000	16,508	-	4,898	-
Public Works Charges	612	700	1,399	1,000	258	26%
Telephone	2,116	3,000	1,998	3,000	980	33%
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>53,792</u>	<u>160%</u>
Net	<u>22,618</u>	<u>12,700</u>	<u>35,110</u>	<u>(32,600)</u>	<u>110,735</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	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>
Expenditures - Variable						
Program Services	2,786	8,000	250	500	-	0%
Kitchen Wages	69,458	80,000	62,459	4,000	2,805	70%
Food Supplies	69,908	71,000	68,929	2,000	2,451	123%
Custodians	36,732	40,000	29,262	4,000	1,473	37%
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>6,728</u>	<u>61%</u>
Expenditures - Fixed						
Admin Salaries	179,131	182,000	171,653	182,000	66,432	37%
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	11,714	53%
Heat	17,515	14,000	14,859	14,000	6,540	47%
Telephone & other Utilities	10,753	11,500	11,217	8,800	4,848	55%
Bad Debts	-	-	-	-	-	-
Advertising	807	1,000	-	-	-	-
Contracted Services	28,745	10,000	14,523	2,000	2,382	119%
Maintenance	33,059	23,000	23,029	6,000	2,821	47%
Public Works Charges	11,069	8,000	11,829	8,000	4,849	61%
Miscellaneous Operations	-	-	-	-	-	-
	<u>299,444</u>	<u>269,000</u>	<u>264,039</u>	<u>256,800</u>	<u>110,087</u>	<u>43%</u>
Total Expenses	<u>481,699</u>	<u>472,000</u>	<u>427,009</u>	<u>267,800</u>	<u>116,815</u>	<u>44%</u>
NET CLEC OPERATIONS	<u>(93,216)</u>	<u>(55,000)</u>	<u>(80,129)</u>	<u>(246,800)</u>	<u>(100,995)</u>	<u>41%</u>
NET LAKEVIEW AND CLEC	<u>(70,598)</u>	<u>(42,300)</u>	<u>(45,019)</u>	<u>(279,400)</u>	<u>9,740</u>	<u>-3%</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>6,078</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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%
Town hall renovations	7,518	1,804,000	95,461	1,700,000	200,919	12%
Vintage Truck	-	-	-	12,500	-	0%
	58,137	2,353,000	120,883	1,964,500	250,045	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	5,008	50%
	66,899	58,000	68,756	13,000	5,008	39%
Fire Department						
Gas monitor and controls	7,250	-	-	-	-	-
Storz hydrant upgrades	16,675	-	-	-	-	-
Office renovation	-	10,000	14,674	10,000	-	0%
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	-	0%
	141,585	832,500	865,630	117,000	11,448	10%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	20,342	
Garbage Truck	-	-	-	120,000	-	0%
Annual Paving Program	-	-	-	200,000	-	0%
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	-	0%
Signs - Capital	-	50,000	-	-	-	-
Small tools	2,713	5,000	3,691	5,000	2,995	60%
	<u>78,155</u>	<u>825,000</u>	<u>398,196</u>	<u>595,000</u>	<u>23,337</u>	<u>4%</u>
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	-	-	-	-	-	-
	<u>3,309</u>	<u>10,000</u>	<u>4,106</u>	<u>17,500</u>	<u>2,398</u>	<u>14%</u>
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	2,625	
Saywell Park Improvements	-	25,000	-	24,000	-	0%
Town Square Ramp	-	8,000	9,700	-	-	-
	<u>527,967</u>	<u>2,336,274</u>	<u>11,531</u>	<u>139,000</u>	<u>2,625</u>	<u>2%</u>
Total General Capital	<u>876,052</u>	<u>6,414,774</u>	<u>1,469,101</u>	<u>2,846,000</u>	<u>294,860</u>	<u>10%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	500,369	100%
Connection Fees	3,920	1,000	3,080	1,000	3,212	321%
Penalties And Other Interest	4,538	4,500	4,857	4,500	2,969	66%
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%
	660,403	3,896,000	670,953	3,953,000	756,900	19%
Expenditures						
Administration	2,376	3,000	3,846	3,000	15	1%
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	34,280	49%
Connections Maintenance	2,305	9,000	4,747	9,000	819	9%
Chlorination	9,008	10,000	8,752	10,000	316	3%
New Connections	3,665	5,000	362	3,000	2,434	81%
Sewer Flushing	6,586	7,000	4,845	6,000	-	0%
Sewer Pump Maintenance	41,520	76,500	47,557	75,000	27,276	36%
Sewer Lagoon Maintenance	61,382	91,000	94,582	91,000	25,875	28%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	93,654	-	97,287	-	-	-
Capital	18,551	3,435,000	75,683	3,495,000	83,684	2%
	480,292	3,896,000	600,256	3,953,000	370,189	9%
Surplus(Deficit)	180,111	-	70,697	-	386,711	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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 - July 31, 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	601,679	101%
Connection Fees	11,860	1,000	9,550	1,000	4,450	445%
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	3,551	65%
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>954,882</u>	<u>72%</u>
Expenditures						
Administration	1,504	3,400	2,470	3,400	1,403	41%
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	-	0%
Chlorination	13,975	14,000	12,363	14,000	1,766	13%
Flushing	10,153	12,500	11,912	12,000	11,473	96%
Reservoir	5,783	20,000	18,427	20,000	29,340	147%
General Maintenance	74,131	100,000	77,820	100,000	80,875	81%
Hydrants	18,698	22,500	12,354	22,500	8,019	36%
New Connections	10,713	10,000	3,852	10,000	249	2%
Connection Maintenance	52,422	75,000	55,629	75,000	39,954	53%
Water Meters	20,450	20,000	12,895	20,000	6,006	30%
Pump House Maintenance	39,402	42,000	38,291	42,000	21,160	50%
Small equipment	2,269	-	5,345	-	-	-
Booster Pumps Maintenance	9,244	12,000	10,622	12,000	5,583	47%
Slopes water pump station	5,820	8,000	6,696	8,000	15,488	194%
Greendale Water Connection	4,023	-	3,356	-	1,447	-
Water treatment plant	1,400	95,000	134,321	200,000	91,306	46%
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>212,409</u>	<u>43%</u>
	<u>5,908,972</u>	<u>1,508,900</u>	<u>1,950,185</u>	<u>1,306,900</u>	<u>807,522</u>	<u>62%</u>
Surplus(Deficit)	<u>(1,453,864)</u>	<u>-</u>	<u>(863,755)</u>	<u>-</u>	<u>147,359</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 31, 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	79,061	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	111,237	65%
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>212,409</u>	<u>127%</u>