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**TO:** Chief Administrative Officer

**FROM:** Director of Finance

**DATE:** August 31, 2020

**SUBJECT:** Financial Report for the Period Ending August 31, 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.
- Tax sale has been deferred to next year - September 27, 2021. Currently there are 18 properties with delinquent tax balances.
- The plan office for the IWA LTD was on site for an audit of the payroll records from 2014 to 2019. No discrepancies were found and the audit resulted in no changes.
- Capital works at the River's Edge Memorial Garden has been substantially completed and paving projects are currently underway.
- Converting from chlorine gas to liquid chlorine at the sewer treatment plant can be accomplished and at an estimated cost of \$27,000, payable to Island Instrumentation Services Ltd. plus an additional \$10,000 for a backup generator to provide backup power in case of power failure. The expenditure for this capital project is to come from the capital budget for the sewer lagoon.

Council approval is required.

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	69,347	139%
Business Licences	21,800	18,000	18,275	18,000	21,375	119%
Building and Other Permits	68,731	25,000	61,278	24,700	31,918	129%
Storm Drain Connection Fees	1,890	-	3,080	-	240	-
Dog Tags and Fines	3,590	3,200	3,655	3,300	2,545	77%
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	378,649	95%
Lakeview Revenues	203,016	191,000	213,222	1,000	184,129	18413%
Sale of Assets	-	-	104,597	-	3,000	-
Public Works Revenues	2,689	-	3,313	-	126	-
Fire Department Revenues	49,772	-	8,034	-	815	-
Other Revenue	26,767	9,250	34,920	9,300	13,746	148%
Ambulance Building Lease	44,829	45,000	47,851	48,000	36,094	75%
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	197,478	32%
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>7,083,980</b>	<b>80%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 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	175,371	33%
Fire Department	364,906	427,000	455,758	609,660	254,149	42%
Police Force	156,542	166,480	166,630	182,600	-	0%
Bylaw Enforcement & Other	74,033	61,000	44,845	61,000	30,351	50%
Public Works Administration	57,542	61,300	26,339	52,100	(39,246)	-75%
Public Works Roads	291,965	435,700	344,895	435,000	270,078	62%
Public Works - Equipment & Other	(130,134)	-	(107,180)	-	(74,124)	-
Garbage Expenses	395,405	402,100	390,275	408,500	270,993	66%
Planning, Health & Other	56,442	71,300	47,825	63,500	19,770	31%
Centennial Hall Expenses	-	-	-	-	-	-
Info Centre	19,049	22,000	18,415	22,000	3,296	15%
Parks	236,283	254,100	229,288	254,100	194,570	77%
Lakeview Park	180,398	178,300	178,112	33,600	98,289	293%
CLEC Expense	481,699	472,000	427,009	267,800	133,329	50%
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	335,108	12%
Debt Charges - Interest	3,192	3,000	3,928	4,000	2,622	66%
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	1,565,853	60%
	<b>7,083,668</b>	<b>12,539,928</b>	<b>7,968,283</b>	<b>8,888,027</b>	<b>3,480,177</b>	<b>39%</b>
Surplus(Deficit)	<b>(115,884)</b>	<b>-</b>	<b>408,973</b>	<b>-</b>	<b>3,603,803</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	46,752	57%
Mayor and Council Expenses	36,568	42,500	39,534	25,100	3,819	15%
Mildred Child Annex	2,196	3,100	1,944	2,500	1,968	79%
Municipal Hall	18,121	25,600	20,043	25,500	10,144	40%
Office Wages	431,477	435,000	442,633	450,000	293,895	65%
Office Expenses	31,706	56,500	38,831	51,000	22,994	45%
Data Processing	17,137	24,600	18,353	26,000	18,561	71%
Legal Expense	26,079	30,000	25,123	30,000	34,889	116%
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	-	(62,251)	-
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>175,371</b>	<b>33%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	62,989	57%
Other Wage Costs	19,543	18,000	22,369	18,000	12,518	70%
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	38,809	63%
Miscellaneous Operations	104,170	111,900	110,305	117,100	58,510	50%
Training	21,408	28,000	28,907	28,000	12,387	44%
Fire Vehicles & Equipment	56,286	80,900	81,030	101,100	39,340	39%
	<u>363,418</u>	<u>417,000</u>	<u>446,923</u>	<u>449,700</u>	<u>238,552</u>	<u>53%</u>
Firesmart	-	-	-	149,960	-	0%
Community Wildfire Protection Plan	1,488	10,000	8,835	10,000	15,597	156%
	<u>1,488</u>	<u>10,000</u>	<u>8,835</u>	<u>159,960</u>	<u>15,597</u>	<u>10%</u>
<b>Total Fire Department</b>	<b><u>364,906</u></b>	<b><u>427,000</u></b>	<b><u>455,758</u></b>	<b><u>609,660</u></b>	<b><u>254,149</u></b>	<b><u>42%</u></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	10,240	54%
Building Inspection	37,058	37,000	29,244	37,000	20,111	54%
	<u>74,033</u>	<u>61,000</u>	<u>44,845</u>	<u>61,000</u>	<u>30,351</u>	<u>50%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	43,119	92%
PW Admin Wages	165,012	180,000	161,455	180,000	123,003	68%
PW Admin Other	8,988	16,500	4,895	10,100	4,049	40%
Safety and Training	24,810	34,000	31,035	34,000	9,583	28%
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>(39,246)</b>	<b>-75%</b>
<b>Equipment Costs</b>						
Equipment	144,370	-	136,629	-	101,873	-
Equipment Allocations	(274,504)	-	(243,809)	-	(176,696)	-
	<b>(130,134)</b>	<b>-</b>	<b>(107,180)</b>	<b>-</b>	<b>(74,823)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	-	-	699	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>699</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	40,591	131%
Crack Sealing	-	10,000	-	10,000	-	0%
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	8,831	88%
Litter Control	8,557	16,000	7,832	14,000	4,764	34%
Marking	3,031	10,000	10,600	10,000	9,987	100%
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	13,083	119%
Seasonal decoration	25,737	12,000	21,738	12,000	2,796	23%
Shoulders	3,478	14,000	2,142	14,000	4,111	29%
Sidewalks	19,361	20,000	13,638	20,000	11,849	59%
Signs	5,653	11,000	14,787	16,000	6,357	40%
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	15,425	39%
Street Lighting	88,181	84,000	97,951	90,000	50,981	57%
Street Sweeping	9,629	11,000	17,468	11,000	7,842	71%
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>270,078</b>	<b>62%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	335,458	100%
Toter rentals	4,575	3,000	4,069	4,000	3,747	94%
Penalties	3,451	3,500	3,782	3,500	2,252	64%
Recycling	53,794	54,000	51,592	56,000	37,192	66%
	<b>380,404</b>	<b>383,500</b>	<b>386,875</b>	<b>397,500</b>	<b>378,649</b>	<b>95%</b>
<b>Expenditures</b>						
Regular collection costs	248,415	249,000	236,987	250,000	168,706	67%
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	35,298	51%
Recycling costs	39,837	44,000	43,501	46,000	23,489	51%
	<b>395,405</b>	<b>402,100</b>	<b>390,275</b>	<b>408,500</b>	<b>270,993</b>	<b>66%</b>
<b>Net</b>	<b>(15,002)</b>	<b>(18,600)</b>	<b>(3,400)</b>	<b>(11,000)</b>	<b>107,657</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	36,094	75%
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>4,820</u>	<u>28%</u>
NET	<u>51,725</u>	<u>43,900</u>	<u>52,819</u>	<u>47,800</u>	<u>42,391</u>	<u>89%</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>14,825</u>	<u>37%</u>
<b>Other Functions</b>						
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	<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>19,770</u></b>	<b><u>31%</u></b>
<b>Info Centre</b>						
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	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>3,296</u>	<u>15%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	29	0%
Bell Tower School	1,316	2,400	1,341	2,400	1,102	46%
Centennial Park	42,577	22,000	33,160	22,000	44,083	200%
Central Park	14,804	18,500	14,838	18,500	9,204	50%
Civic Square	495	2,500	794	1,000	1,157	116%
Communities in Bloom	125	2,000	-	2,000	-	0%
Cougar Sign Landscaping	2,894	3,200	1,408	3,000	1,357	45%
Dashwood Park	280	1,200	105	1,000	1,082	108%
Entrance Sign	8,835	10,000	9,479	10,000	10,251	103%
Footbridge	1,758	4,500	1,232	2,000	1,013	51%
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	8,419	120%
Kaatza Museum	8,746	10,800	12,219	13,800	9,081	66%
Kates Park - King George	7,145	10,000	4,380	10,000	10,929	109%
Lakedays Preparation	585	2,000	336	1,000	53	5%
Marina Park	6,043	3,200	3,280	3,200	2,134	67%
Forest Workers Memorial Park	6,490	6,700	8,035	9,000	6,349	71%
Ohtaki/Kasapi Park	2,425	10,000	1,941	10,000	5,472	55%
Park Bench Maintenance	1,552	5,000	8,251	6,000	205	3%
Parks General	25,821	20,700	34,974	23,500	17,528	75%
Parkstone Park	1,980	2,500	1,011	2,000	1,335	67%
Joginder Bains Park - Point Ideal	6,700	4,200	3,358	4,000	3,237	81%
Rivers Edge Memorial Garden	6,745	6,700	4,315	5,000	2,920	58%
Riverside Park	3,901	5,900	3,598	5,000	5,143	103%
Sahtlam Park	3,637	3,000	1,488	3,000	8,845	295%
Saywell Park	15,557	20,500	20,596	20,500	11,648	57%
Seniors Centre	2,813	3,100	2,011	3,100	2,236	72%
Ted Burns Nature Preserve	392	1,000	1,709	2,000	-	0%
Pickleball Courts	3,557	3,200	977	3,000	1,275	42%
Town Square	4,909	5,000	2,992	5,000	489	10%
Trans Canada Trail	8,146	5,900	876	4,000	1,462	37%
Trestle Walkway	864	3,000	814	2,000	153	8%
Vandalism	50	5,000	-	5,000	-	0%
Washrooms	11,859	15,000	21,097	20,000	8,435	42%
West Entrance	455	600	-	500	-	0%
Winter Park	4,098	7,000	3,291	5,000	5,490	110%
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>194,570</u>	<u>77%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	153,162	15316%
Walk Ins	8,174	8,000	17,239	-	1,748	-
Power Fees	23,041	22,000	24,401	-	20,887	-
Wood and ice sales	4,637	4,500	4,777	-	1,976	-
Operating Grant	2,981	-	7,762	-	-	-
Moorage	7,833	6,500	6,645	-	6,355	-
	<u>203,016</u>	<u>191,000</u>	<u>213,222</u>	<u>1,000</u>	<u>184,129</u>	<u>18413%</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	-	39,659	-
Maintenance Wages	1,974	7,000	11,765	-	2,828	-
Contracted Services	16,781	15,000	16,140	500	8,075	1615%
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	7,044	470%
Other Expenses	7,565	10,800	7,456	4,100	6,998	171%
Water, Sewer & Garbage	9,898	8,000	8,157	8,500	9,898	116%
Park Attendant/ Security	24,688	15,000	16,508	-	10,514	-
Public Works Charges	612	700	1,399	1,000	1,275	128%
Telephone	2,116	3,000	1,998	3,000	1,357	45%
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>98,289</u>	<u>293%</u>
Net	<u>22,618</u>	<u>12,700</u>	<u>35,110</u>	<u>(32,600)</u>	<u>85,840</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	3,081	77%
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>7,004</u>	<u>64%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	179,131	182,000	171,653	182,000	70,439	39%
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	8,789	100%
Bad Debts	-	-	-	-	-	-
Advertising	807	1,000	-	-	-	-
Contracted Services	28,745	10,000	14,523	2,000	2,615	131%
Maintenance	33,059	23,000	23,029	6,000	7,753	129%
Public Works Charges	11,069	8,000	11,829	8,000	5,942	74%
Miscellaneous Operations	-	-	-	-	-	-
	<u>299,444</u>	<u>269,000</u>	<u>264,039</u>	<u>256,800</u>	<u>126,324</u>	<u>49%</u>
Total Expenses	<u>481,699</u>	<u>472,000</u>	<u>427,009</u>	<u>267,800</u>	<u>133,329</u>	<u>50%</u>
NET CLEC OPERATIONS	<u>(93,216)</u>	<u>(55,000)</u>	<u>(80,129)</u>	<u>(246,800)</u>	<u>(117,509)</u>	<u>48%</u>
NET LAKEVIEW AND CLEC	<u>(70,598)</u>	<u>(42,300)</u>	<u>(45,019)</u>	<u>(279,400)</u>	<u>(31,669)</u>	<u>11%</u>
<b>Lakeview Park Road</b>						
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>(35,330)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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%
	58,137	2,353,000	120,883	1,964,500	250,070	13%
<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	5,008	50%
	66,899	58,000	68,756	13,000	5,008	39%
<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%
	141,585	832,500	865,630	117,000	25,679	22%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	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%
	78,155	825,000	398,196	595,000	23,337	4%
<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	-	242	-
Sahtlam Park	-	10,000	-	10,000	-	0%
Riverside Park - Washrooms	-	50,000	-	-	-	-
River's Edge Memorial Garden	-	-	-	70,000	28,375	
Saywell Park Improvements	-	25,000	-	24,000	-	0%
Town Square Ramp	-	8,000	9,700	-	-	-
	527,967	2,336,274	11,531	139,000	28,617	21%
<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>335,108</b>	<b>12%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 31, 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	503,186	101%
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%
	<u>660,403</u>	<u>3,896,000</u>	<u>670,953</u>	<u>3,953,000</u>	<u>759,717</u>	<u>19%</u>
<b>Expenditures</b>						
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	39,081	56%
Connections Maintenance	2,305	9,000	4,747	9,000	1,066	12%
Chlorination	9,008	10,000	8,752	10,000	316	3%
New Connections	3,665	5,000	362	3,000	2,537	85%
Sewer Flushing	6,586	7,000	4,845	6,000	-	0%
Sewer Pump Maintenance	41,520	76,500	47,557	75,000	28,937	39%
Sewer Lagoon Maintenance	61,382	91,000	94,582	91,000	31,408	35%
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>382,535</u>	<u>10%</u>
Surplus(Deficit)	<u>180,111</u>	<u>-</u>	<u>70,697</u>	<u>-</u>	<u>377,182</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 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 - August 31, 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	601,430	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>954,632</u>	<u>72%</u>
<b>Expenditures</b>						
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	12,287	102%
Reservoir	5,783	20,000	18,427	20,000	31,325	157%
General Maintenance	74,131	100,000	77,820	100,000	85,755	86%
Hydrants	18,698	22,500	12,354	22,500	12,369	55%
New Connections	10,713	10,000	3,852	10,000	356	4%
Connection Maintenance	52,422	75,000	55,629	75,000	43,063	57%
Water Meters	20,450	20,000	12,895	20,000	6,510	33%
Pump House Maintenance	39,402	42,000	38,291	42,000	24,048	57%
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	15,567	195%
Greendale Water Connection	4,023	-	3,356	-	1,586	-
Water treatment plant	1,400	95,000	134,321	200,000	112,944	56%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	111,692	-	248,029	-	-	-
Capital	5,310,230	820,000	1,043,415	489,000	217,509	44%
	<u>5,908,972</u>	<u>1,508,900</u>	<u>1,950,185</u>	<u>1,306,900</u>	<u>853,117</u>	<u>65%</u>
Surplus(Deficit)	<u>(1,453,864)</u>	<u>-</u>	<u>(863,755)</u>	<u>-</u>	<u>101,516</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - August 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	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>217,509</u>	<u>127%</u>