

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021

| REVENUES                               | 2020<br>YTD Actual | 2021<br>Budget    | 2021<br>YTD Actual | 2022<br>Budget    | 2022<br>YTD Actual | 2022<br>% |
|--|--------------------|-------------------|--------------------|-------------------|--------------------|-----------|
|  |                    |                   |                    | 4.5%              |                    |           |
| Taxes                                  | 2,232,765          | 2,289,656         | 2,289,015          | 2,392,356         | -                  | 0%        |
| Supplemental Adjustments               | -                  | -                 | -                  | -                 | -                  | -         |
| Grants-In-Lieu                         | 56,874             | 57,000            | 56,084             | 56,000            | -                  | 0%        |
| Penalties and Interest on Taxes        | 77,005             | 50,000            | 73,313             | 60,000            | 33                 | 0%        |
| Business Licences                      | 18,525             | 18,750            | 19,900             | 19,500            | 75                 | 0%        |
| Building and Other Permits             | 49,275             | 24,700            | 132,828            | 44,000            | 3,188              | 7%        |
| Storm Drain Connection Fees            | 330                | -                 | 2,495              | -                 | 180                | -         |
| Dog Tags and Fines                     | 2,715              | 2,700             | 2,690              | 2,700             | 810                | 30%       |
| Interest on Investments                | 59,731             | 50,000            | 18,811             | 17,000            | -                  | 0%        |
| Fire Service to CVRD                   | 322,918            | 341,509           | 330,670            | 331,000           | -                  | 0%        |
| Fire Department Recovery               | -                  | -                 | -                  | -                 | -                  | -         |
| Garbage Revenues                       | 400,718            | 411,500           | 415,514            | 418,000           | 407                | 0%        |
| Lakeview Revenues                      | 203,952            | 197,000           | 263,263            | 231,000           | -                  | 0%        |
| Sale of Assets                         | 3,000              | -                 | 50,000             | -                 | -                  | -         |
| Public Works Revenues                  | 12,243             | -                 | 14,145             | -                 | -                  | -         |
| Fire Department Revenues               | 25,359             | -                 | 1,424              | -                 | -                  | -         |
| FD Display Building Donations          | 30,291             | -                 | 3,763              | -                 | -                  | -         |
| BC Wildfire - Recoveries               | -                  | -                 | 171,549            | -                 | -                  | -         |
| Other Revenue                          | 36,279             | 9,400             | 57,903             | 30,000            | 321                | 1%        |
| Ambulance Building Lease               | 48,125             | 48,000            | 48,125             | 48,200            | -                  | 0%        |
| Public Health Lease                    | 16,675             | 16,800            | 16,682             | 16,800            | -                  | 0%        |
| Clec Revenues                          | 44,701             | 120,000           | 216,264            | 216,000           | 600                | 0%        |
| Unconditional Transfers                | 495,911            | 507,900           | 510,937            | 511,900           | 461                | 0%        |
| Conditional Transfers                  | 483,910            | 1,167,499         | 55,343             | 1,784,870         | -                  | 0%        |
| Firesmart Community Grant              | -                  | 271,700           | 55,328             | -                 | -                  | -         |
| Transfers From Reserve Funds           | 27,538             | 430,000           | -                  | 125,000           | -                  | 0%        |
| Transfers From Building Reserve        | -                  | 1,000,000         | -                  | 1,060,000         | -                  | 0%        |
| Transfer From Fire Dept Reserves       | -                  | -                 | -                  | -                 | -                  | -         |
| Transfer From Statutory Reserves       | -                  | -                 | -                  | -                 | -                  | -         |
| Transfer from Parks Dedication Reserve | -                  | -                 | -                  | -                 | -                  | -         |
| Short term debt                        | -                  | -                 | -                  | -                 | -                  | -         |
| Prior year Surplus                     | -                  | -                 | -                  | -                 | -                  | -         |
| Police Tax Levy                        | 182,477            | 187,778           | 187,756            | 191,500           | -                  | 0%        |
| Library Levy                           | 150,202            | 155,218           | 155,218            | 163,581           | -                  | 0%        |
| Collections For Other Govts.           | 2,612,329          | 2,753,404         | 2,751,519          | 2,806,940         | -                  | 0%        |
|  | <b>7,593,848</b>   | <b>10,110,514</b> | <b>7,900,537</b>   | <b>10,526,347</b> | <b>6,075</b>       | <b>0%</b> |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021

| EXPENDITURES                        | 2020<br>YTD Actual | 2021<br>Budget    | 2021<br>YTD Actual | 2022<br>Budget    | 2022<br>YTD Actual | 2022<br>% |
|-------------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-----------|
| General Government Services         | 576,928            | 591,900           | 445,773            | 643,300           | 50,456             | 8%        |
| Fire Department                     | 439,064            | 486,200           | 428,080            | 526,100           | 5,760              | 1%        |
| Police Force                        | 182,477            | 187,778           | 187,756            | 191,500           | -                  | 0%        |
| Bylaw Enforcement & Other           | 46,951             | 64,000            | 103,373            | 65,000            | 208                | 0%        |
| Public Works Administration         | 86,294             | 43,500            | 69,877             | 90,000            | 1,567              | 2%        |
| Public Works Roads                  | 433,957            | 445,000           | 376,198            | 445,000           | 11,838             | 3%        |
| Public Works - Equipment & Other    | (122,122)          | -                 | (128,059)          | -                 | (73)               | -         |
| Garbage Expenses                    | 408,715            | 427,000           | 404,578            | 431,000           | 675                | 0%        |
| Planning, Health & Other            | 51,838             | 459,200           | 218,895            | 61,500            | 885                | 1%        |
| Info Centre                         | 18,673             | 46,500            | 26,911             | 38,400            | 713                | 2%        |
| Parks                               | 263,723            | 260,000           | 214,060            | 260,000           | 1,170              | 0%        |
| Lakeview Park                       | 186,552            | 189,800           | 224,548            | 224,800           | 64                 | 0%        |
| CLEC Expense                        | 223,603            | 267,600           | 323,712            | 352,700           | 265                | 0%        |
| Lakeview Road                       | 4,314              | 9,000             | 2,449              | 7,000             | -                  | 0%        |
| Transfer To Library                 | 150,202            | 155,218           | 155,218            | 163,581           | 40,895             | 25%       |
| Capital                             | 757,155            | 3,487,500         | 1,119,757          | 3,901,000         | -                  | 0%        |
| Debt Charges - Interest             | 3,997              | 4,000             | 3,138              | 4,000             | -                  | 0%        |
| Debt Payments - Fire                | 212,526            | 194,300           | 179,547            | 176,400           | -                  | 0%        |
| Amortization                        | 689,925            | -                 | -                  | -                 | -                  | -         |
| Transfers To Reserve Funds          | 146,054            | 138,000           | 137,000            | 140,000           | -                  | 0%        |
| Transfer Equip. Recovery to Reserve | 122,140            | -                 | -                  | -                 | -                  | -         |
| Transfer To Surplus                 | -                  | -                 | -                  | -                 | -                  | -         |
| Transfers To Other Governments      | 2,612,329          | 2,753,404         | 2,751,519          | 2,806,940         | -                  | 0%        |
|                                     | <b>7,495,295</b>   | <b>10,209,900</b> | <b>7,244,328</b>   | <b>10,528,221</b> | <b>114,422</b>     | <b>1%</b> |
| Surplus(Deficit)                    | <b>98,554</b>      | <b>(99,386)</b>   | <b>656,209</b>     | <b>(1,874)</b>    | <b>(108,347)</b>   |           |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of General Government Expenses

|                                      | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2022<br>Actual | 2022<br>% |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|
| <b>General Government Services</b>   |                |                |                |                |                |           |
| Mayor and Council Indemnities        | 76,586         | 82,900         | 82,796         | 82,000         | -              | 0%        |
| Mayor and Council Expenses           | 6,465          | 31,000         | 10,067         | 31,000         | -              | 0%        |
| Mildred Child Annex                  | 2,308          | 2,500          | 2,430          | 2,500          | -              | 0%        |
| Municipal Hall                       | 27,878         | 25,500         | 15,371         | 25,500         | 680            | 3%        |
| Office Wages                         | 476,772        | 480,000        | 469,767        | 485,000        | -              | 0%        |
| Office Expenses                      | 34,494         | 50,000         | 53,027         | 60,000         | 2,670          | 4%        |
| Data Processing                      | 19,674         | 25,000         | 22,602         | 30,000         | 209            | 1%        |
| Legal Expense                        | 80,201         | 40,000         | 28,749         | 40,000         | -              | 0%        |
| Audit                                | 18,398         | 25,000         | 19,436         | 26,000         | -              | 0%        |
| Elections                            | 12,092         | 4,000          | -              | 20,000         | -              | 0%        |
| Insurance                            | 85,441         | 100,000        | 97,721         | 120,000        | 28,773         | 24%       |
| Grants-in-aid                        | 1,850          | 3,000          | 2,500          | 3,000          | -              | 0%        |
| Ohtaki expense                       | -              | -              | -              | -              | -              | -         |
| Ohtaki recoveries                    | -              | -              | -              | -              | -              | -         |
| Payroll Benefits Clearing            | 13,370         | -              | (81,692)       | -              | 18,123         | -         |
| Insurance and administration recover | (278,600)      | (277,000)      | (277,000)      | (281,700)      | -              | 0%        |
|                                      | <b>576,928</b> | <b>591,900</b> | <b>445,773</b> | <b>643,300</b> | <b>50,456</b>  | <b>8%</b> |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Protective Services Expenses

|                                    | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2022<br>Actual | 2022<br>% |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|
| <b>Fire Department</b>             |                |                |                |                |                |           |
| Firefighters indemnities           | 109,173        | 115,000        | 104,681        | 120,000        | -              | 0%        |
| Other Wage Costs                   | 23,673         | 18,000         | 21,889         | 18,000         | -              | 0%        |
| Town Administration                | 14,000         | 14,000         | 14,000         | 14,700         | -              | 0%        |
| Fire Hall Operations and Maint.    | 64,985         | 67,000         | 55,966         | 69,000         | 3,473          | 5%        |
| Miscellaneous Operations           | 126,130        | 124,300        | 123,397        | 145,000        | 2,287          | 2%        |
| Training                           | 15,013         | 28,000         | 14,868         | 28,000         | -              | 0%        |
| Fire Vehicles & Equipment          | 70,266         | 109,900        | 82,425         | 121,400        | -              | 0%        |
|                                    | <b>423,240</b> | <b>476,200</b> | <b>417,225</b> | <b>516,100</b> | <b>5,760</b>   | <b>1%</b> |
| Firesmart                          | -              | -              | 280            | -              | -              | -         |
| Community Wildfire Protection Plan | 15,823         | 10,000         | 10,575         | 10,000         | -              | 0%        |
|                                    | <b>15,823</b>  | <b>10,000</b>  | <b>10,855</b>  | <b>10,000</b>  | <b>-</b>       | <b>0%</b> |
| <b>Total Fire Department</b>       | <b>439,064</b> | <b>486,200</b> | <b>428,080</b> | <b>526,100</b> | <b>5,760</b>   | <b>1%</b> |

**Bylaw Enforcement & Other**

|                                  |               |               |                |               |            |           |
|----------------------------------|---------------|---------------|----------------|---------------|------------|-----------|
| Emergency Measures               | -             | 5,000         | 49,924         | 5,000         | -          | 0%        |
| Bylaw Enforcement/Animal Control | 15,558        | 19,000        | 18,089         | 20,000        | 208        | 1%        |
| Building Inspection              | 31,393        | 40,000        | 35,361         | 40,000        | -          | 0%        |
|                                  | <b>46,951</b> | <b>64,000</b> | <b>103,373</b> | <b>65,000</b> | <b>208</b> | <b>0%</b> |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Public Works Expenses

|                                    | 2020<br>Actual   | 2021<br>Budget | 2021<br>Actual   | 2022<br>Budget | 2022<br>Actual | 2022<br>% |
|------------------------------------|------------------|----------------|------------------|----------------|----------------|-----------|
| <b>PW Administration</b>           |                  |                |                  |                |                |           |
| Shop and Yard                      | 71,327           | 50,000         | 57,787           | 55,000         | 1,291          | 2%        |
| PW Admin Wages                     | 210,744          | 195,000        | 242,966          | 240,000        | 276            | 0%        |
| PW Admin Other                     | 5,817            | 10,500         | 5,206            | 9,000          | -              | 0%        |
| Safety and Training                | 17,406           | 34,000         | 9,918            | 34,000         | -              | 0%        |
| Office Administration Charge       | 14,000           | 14,000         | 14,000           | 17,000         | -              | 0%        |
| Recovery from Utilities            | (233,000)        | (260,000)      | (260,000)        | (265,000)      | -              | 0%        |
|                                    | <b>86,294</b>    | <b>43,500</b>  | <b>69,877</b>    | <b>90,000</b>  | <b>1,567</b>   | <b>2%</b> |
| <b>Equipment Costs</b>             |                  |                |                  |                |                |           |
| Equipment                          | 159,547          | -              | 165,763          | -              | 2,196          | -         |
| Equipment Allocations              | (281,669)        | -              | (288,072)        | -              | (2,573)        | -         |
|                                    | <b>(122,122)</b> | <b>-</b>       | <b>(122,309)</b> | <b>-</b>       | <b>(376)</b>   | <b>-</b>  |
| <b>Other Costs</b>                 |                  |                |                  |                |                |           |
| Billable Outside Jobs              | -                | -              | 13,459           | -              | 304            | -         |
| Billable Outside Jobs - Recoveries | -                | -              | (19,208)         | -              | -              | -         |
|                                    | <b>-</b>         | <b>-</b>       | <b>(5,749)</b>   | <b>-</b>       | <b>304</b>     | <b>-</b>  |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Public Works Expenses

|                              | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2022<br>Actual | 2022<br>% |
|------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|
| <b>Road Maintenance</b>      |                |                |                |                |                |           |
| Banners                      | 121            | 9,000          | 6,644          | 9,000          | -              | 0%        |
| Boulevards                   | 58,225         | 31,000         | 51,251         | 40,000         | -              | 0%        |
| Crack Sealing                | 9,563          | 10,000         | -              | 15,000         | -              | 0%        |
| Dangerous Trees              | 15,298         | 20,000         | 8,847          | 16,000         | -              | 0%        |
| Ditches & Culverts           | 8,831          | 10,000         | 5,450          | 10,000         | -              | 0%        |
| Dust Control                 | 3,805          | 5,000          | 969            | 4,000          | -              | 0%        |
| Landscaping                  | 10,574         | 10,000         | 8,813          | 9,000          | -              | 0%        |
| Litter Control               | 7,294          | 14,000         | 6,406          | 9,000          | -              | 0%        |
| Marking                      | 12,042         | 10,000         | 6,327          | 8,000          | -              | 0%        |
| Mowing                       | 7,481          | 10,000         | 8,585          | 9,000          | -              | 0%        |
| Patching                     | 27,858         | 26,000         | 11,323         | 20,000         | -              | 0%        |
| Roads-other                  | 15,590         | 11,000         | 7,407          | 9,000          | -              | 0%        |
| Seasonal decoration          | 10,594         | 12,000         | 6,722          | 10,000         | -              | 0%        |
| Shoulders                    | 7,557          | 14,000         | 16,536         | 16,000         | -              | 0%        |
| Sidewalks                    | 16,896         | 20,000         | 12,712         | 20,000         | -              | 0%        |
| Signs                        | 9,306          | 16,000         | 20,284         | 18,000         | 103            | 1%        |
| Snow removal                 | 40,946         | 50,000         | 24,847         | 50,000         | 4,136          | 8%        |
| Storm Drains & Catch Basins  | 42,964         | 40,000         | 62,078         | 46,000         | -              | 0%        |
| Street Lighting              | 95,225         | 94,000         | 81,531         | 94,000         | 7,600          | 8%        |
| Street Sweeping              | 11,787         | 11,000         | 7,466          | 11,000         | -              | 0%        |
| Office Administration Charge | 22,000         | 22,000         | 22,000         | 22,000         | -              | 0%        |
|                              | <b>433,957</b> | <b>445,000</b> | <b>376,198</b> | <b>445,000</b> | <b>11,838</b>  | <b>3%</b> |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Garbage Collection

|                               | 2020<br>Actual | 2021<br>Budget  | 2021<br>Actual | 2022<br>Budget  | 2022<br>Actual | 2022<br>% |
|-------------------------------|----------------|-----------------|----------------|-----------------|----------------|-----------|
| <b>Garbage Collection</b>     |                |                 |                |                 |                |           |
| <b>Revenues</b>               |                |                 |                |                 |                |           |
| Regular collections           | 336,202        | 347,000         | 352,857        | 353,000         | 366            | 0%        |
| Toter rentals                 | 4,417          | 4,000           | 5,137          | 4,000           | -              | 0%        |
| Penalties                     | 4,115          | 3,500           | 2,942          | 3,000           | -              | 0%        |
| Recycling                     | 55,985         | 57,000          | 54,578         | 58,000          | 41             | 0%        |
|                               | <b>400,718</b> | <b>411,500</b>  | <b>415,514</b> | <b>418,000</b>  | <b>407</b>     | <b>0%</b> |
| <b>Expenditures</b>           |                |                 |                |                 |                |           |
| Regular collection costs      | 249,005        | 260,000         | 249,790        | 262,000         | 675            | 0%        |
| Office Administration Charges | 18,000         | 19,000          | 19,000         | 19,000          | -              | 0%        |
| PW Administration Charges     | 25,500         | 26,000          | 26,000         | 27,000          | -              | 0%        |
| Tipping Fees                  | 75,318         | 80,000          | 72,034         | 80,000          | -              | 0%        |
| Recycling costs               | 40,891         | 42,000          | 37,754         | 43,000          | -              | 0%        |
|                               | <b>408,715</b> | <b>427,000</b>  | <b>404,578</b> | <b>431,000</b>  | <b>675</b>     | <b>0%</b> |
| <b>Net</b>                    | <b>(7,996)</b> | <b>(15,500)</b> | <b>10,936</b>  | <b>(13,000)</b> | <b>(268)</b>   |           |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Other Development Services

|  | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2022<br>Actual | 2022<br>%  |
|--|----------------|----------------|----------------|----------------|----------------|------------|
| <b>Public Health</b>                       |                |                |                |                |                |            |
| Ambulance Building Lease                   | 48,125         | 48,000         | 48,125         | 48,200         | -              | 0%         |
| Public Health Lease                        | 16,675         | 16,800         | 16,682         | 16,800         | -              | 0%         |
| Public Health Expenses                     | 11,916         | 16,000         | 13,313         | 16,000         | 885            | 6%         |
| <b>NET</b>                                 | <b>52,884</b>  | <b>48,800</b>  | <b>51,494</b>  | <b>49,000</b>  | <b>(885)</b>   | <b>-2%</b> |
| <b>Planning</b>                            |                |                |                |                |                |            |
| Planning and Zoning Expenses               | 36,094         | 40,000         | 32,947         | 40,000         | -              | 0%         |
| <b>Other Functions</b>                     |                |                |                |                |                |            |
| Town Economic Development                  | -              | 1,000          | -              | -              | -              | -          |
| Columbarium                                | 428            | 1,000          | 250            | 1,000          | -              | 0%         |
| Heritage Advisory                          | -              | 500            | -              | 500            | -              | 0%         |
| Community Services                         | -              | 100,000        | -              | -              | -              | -          |
| Cowichan Aquatic Centre                    | 3,400          | 4,000          | 3,437          | 4,000          | -              | 0%         |
| CRI Firesmart Project                      | -              | 271,700        | 144,248        | -              | -              | -          |
| Poverty Reduction Strategy                 | -              | 25,000         | 24,700         | -              | -              | -          |
| 75th Birthday Celebration                  | -              | -              | -              | -              | -              | -          |
|  | 3,828          | 403,200        | 172,635        | 5,500          | -              | 0%         |
| <b>Total Development Services Expenses</b> | <b>51,838</b>  | <b>459,200</b> | <b>218,895</b> | <b>61,500</b>  | <b>885</b>     | <b>1%</b>  |
| <b>Information Centre</b>                  |                |                |                |                |                |            |
| PW Labour                                  | 313            | 47,200         | 29,002         | 44,500         | -              | 0%         |
| Water, Sewer & Garbage                     | -              | 800            | 777            | 900            | -              | 0%         |
| Contracted Services                        | 15,000         | 2,000          | 2,626          | 3,000          | 713            | 24%        |
| Other Expenses                             | 4,560          | 6,500          | 4,506          | 5,000          | -              | 0%         |
| Grant Recoveries                           | -              | -              | -              | (15,000)       | -              | 0%         |
| Recoveries                                 | (1,200)        | (10,000)       | (10,000)       | -              | -              | -          |
|  | <b>18,673</b>  | <b>46,500</b>  | <b>26,911</b>  | <b>38,400</b>  | <b>713</b>     | <b>2%</b>  |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Parks

|                                   | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2022<br>Actual | 2022<br>% |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|
| <b>Parks</b>                      |                |                |                |                |                |           |
| Beaver Park                       | 117            | 6,000          | 25             | 3,000          | -              | 0%        |
| Bell Tower School                 | 1,988          | 2,500          | 1,249          | 2,000          | -              | 0%        |
| Centennial Park                   | 53,368         | 23,500         | 26,325         | 23,000         | -              | 0%        |
| Central Park                      | 15,432         | 18,500         | 13,714         | 16,000         | 143            | 1%        |
| Civic Square                      | 1,314          | 1,000          | 971            | 1,000          | -              | 0%        |
| Communities in Bloom              | -              | 2,000          | 302            | 2,000          | -              | 0%        |
| Cougar Sign Landscaping           | 2,854          | 3,000          | 2,749          | 3,000          | -              | 0%        |
| Dashwood Park                     | 1,134          | 1,000          | 418            | 1,000          | -              | 0%        |
| Entrance Sign                     | 13,421         | 10,000         | 7,928          | 10,000         | 76             | 1%        |
| Footbridge                        | 1,399          | 2,000          | 2,443          | 2,000          | 52             | 3%        |
| Footpath maintenance              | 353            | 1,500          | 397            | 1,000          | -              | 0%        |
| Gillespie Park                    | -              | -              | -              | -              | -              | -         |
| Heritage Garden                   | 11,311         | 7,000          | 5,135          | 7,000          | -              | 0%        |
| Kaatza Museum                     | 11,456         | 13,000         | 11,591         | 13,000         | -              | 0%        |
| Kates Park - King George          | 13,425         | 10,000         | 9,997          | 10,000         | -              | 0%        |
| Lakedays Preparation              | 53             | 1,000          | -              | 1,000          | -              | 0%        |
| Marina Park                       | 3,422          | 3,500          | 7,036          | 5,000          | -              | 0%        |
| Forest Workers Memorial Park      | 8,507          | 9,000          | 12,438         | 12,000         | 46             | 0%        |
| Ohtaki/Kasapi Park                | 6,836          | 10,000         | 5,045          | 10,000         | -              | 0%        |
| Park Bench Maintenance            | 546            | 6,000          | 2,566          | 6,000          | -              | 0%        |
| Parks General                     | 23,644         | 27,000         | 2,701          | 25,000         | -              | 0%        |
| Parkstone Park                    | 1,525          | 2,000          | 1,757          | 2,000          | -              | 0%        |
| Joginder Bains Park - Point Ideal | 4,087          | 4,000          | 4,617          | 4,000          | -              | 0%        |
| Rivers Edge Memorial Garden       | 10,957         | 5,000          | 5,993          | 5,000          | -              | 0%        |
| Riverside Park                    | 6,249          | 5,000          | 5,764          | 6,000          | 561            | 9%        |
| Sahtlam Park                      | 9,279          | 3,000          | 2,433          | 3,000          | -              | 0%        |
| Saywell Park                      | 16,460         | 20,000         | 23,674         | 26,000         | 178            | 1%        |
| Seniors Centre                    | 4,361          | 4,000          | 3,312          | 4,000          | -              | 0%        |
| Ted Burns Nature Preserve         | -              | 2,000          | 1,975          | 2,000          | -              | 0%        |
| Pickleball Courts                 | 3,462          | 3,000          | 1,778          | 3,000          | 97             | 3%        |
| Town Square                       | 591            | 5,000          | 1,671          | 4,000          | -              | 0%        |
| Trans Canada Trail                | 1,462          | 4,000          | 1,164          | 3,000          | -              | 0%        |
| Trestle Walkway                   | 369            | 2,000          | 724            | 1,500          | 16             | 1%        |
| Vandalism                         | -              | 5,000          | 480            | 5,000          | -              | 0%        |
| Washrooms                         | 14,628         | 20,000         | 28,124         | 20,000         | -              | 0%        |
| West Entrance                     | -              | 500            | -              | 500            | -              | 0%        |
| Winter Park                       | 7,613          | 5,000          | 4,563          | 5,000          | -              | 0%        |
| Office Administration Charge      | 12,100         | 13,000         | 13,000         | 13,000         | -              | 0%        |
|                                   | <b>263,723</b> | <b>260,000</b> | <b>214,060</b> | <b>260,000</b> | <b>1,170</b>   | <b>0%</b> |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Parks

|                              | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2022<br>Actual | 2022<br>% |
|------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|
| <b>Lakeview Park</b>         |                |                |                |                |                |           |
| Reservations                 | 160,187        | 158,000        | 200,043        | 195,000        | -              | 0%        |
| Walk Ins                     | 7,895          | 7,000          | 7,585          | 6,000          | -              | 0%        |
| Power Fees                   | 22,924         | 23,000         | 28,398         | 26,000         | -              | 0%        |
| Wood and ice sales           | 2,243          | 2,000          | 3,871          | 2,000          | -              | 0%        |
| Operating Grant              | 4,088          | -              | 15,821         | -              | -              | -         |
| Moorage                      | 6,614          | 7,000          | 7,544          | 2,000          | -              | 0%        |
|                              | <u>203,952</u> | <u>197,000</u> | <u>263,263</u> | <u>231,000</u> | <u>-</u>       | <u>0%</u> |
| Office Administration Charge | 5,000          | 8,000          | 8,000          | 8,000          | -              | 0%        |
| CLEC Admin Charges           | 31,000         | 31,000         | 31,000         | 31,000         | -              | 0%        |
| Summer Student Wages         | 64,709         | 65,000         | 67,957         | 69,000         | -              | 0%        |
| Maintenance Wages            | 2,828          | 10,000         | 3,554          | 4,000          | -              | 0%        |
| Contracted Services          | 9,695          | 10,000         | 9,954          | 10,000         | -              | 0%        |
| PW Labour                    | 2,227          | 2,500          | 1,730          | 2,500          | -              | 0%        |
| Hydro and Electricity        | 6,920          | 9,000          | 5,743          | 8,000          | -              | 0%        |
| Materials and Supplies       | 23,754         | 15,000         | 19,161         | 19,000         | -              | 0%        |
| Other Expenses               | 7,398          | 8,000          | 18,865         | 13,000         | -              | 0%        |
| Water, Sewer & Garbage       | 9,898          | 8,000          | 9,898          | 10,000         | -              | 0%        |
| Park Attendant/ Security     | 18,448         | 18,000         | 45,577         | 45,000         | -              | 0%        |
| Public Works Charges         | 1,275          | 1,300          | 976            | 1,300          | -              | 0%        |
| Telephone                    | 2,031          | 3,000          | 2,132          | 3,000          | 64             | 2%        |
| Equipment allocations        | 1,370          | 1,000          | -              | 1,000          | -              | 0%        |
|                              | <u>186,552</u> | <u>189,800</u> | <u>224,548</u> | <u>224,800</u> | <u>64</u>      | <u>0%</u> |
| Net                          | <u>17,399</u>  | <u>7,200</u>   | <u>38,715</u>  | <u>6,200</u>   | <u>(64)</u>    |           |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of CLEC

|                                | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2022<br>Actual | 2022<br>% |
|--------------------------------|------------------|------------------|------------------|------------------|----------------|-----------|
| <b>Revenues</b>                |                  |                  |                  |                  |                |           |
| Group Revenues                 | 42,201           | 120,000          | 174,764          | 200,000          | -              | 0%        |
| Programming revenues           | -                | -                | 37,600           | 10,000           | -              | 0%        |
| Rental Income                  | 2,500            | -                | 3,900            | 6,000            | 600            | 10%       |
|                                | <u>44,701</u>    | <u>120,000</u>   | <u>216,264</u>   | <u>216,000</u>   | <u>600</u>     | <u>0%</u> |
| <b>Expenditures - Variable</b> |                  |                  |                  |                  |                |           |
| Program Services               | -                | 500              | -                | 500              | -              | 0%        |
| Kitchen Wages                  | 20,404           | 21,000           | 57,148           | 60,000           | -              | 0%        |
| Food Supplies                  | 18,473           | 17,000           | 52,014           | 52,000           | -              | 0%        |
| Custodians                     | 7,959            | 8,000            | 22,032           | 25,000           | -              | 0%        |
| Supplies                       | -                | 500              | 1,036            | 1,000            | -              | 0%        |
|                                | <u>46,836</u>    | <u>47,000</u>    | <u>132,230</u>   | <u>138,500</u>   | <u>-</u>       | <u>0%</u> |
| <b>Expenditures - Fixed</b>    |                  |                  |                  |                  |                |           |
| Admin Salaries                 | 102,047          | 135,000          | 100,688          | 120,000          | -              | 0%        |
| Wage Recoveries                | (31,000)         | (31,000)         | (31,000)         | (31,000)         | -              | 0%        |
| Housing Allowance              | 2,500            | -                | -                | -                | -              | -         |
| Town Administration            | 8,000            | 22,000           | 22,000           | 22,000           | -              | 0%        |
| Electricity                    | 17,310           | 22,000           | 17,614           | 20,000           | -              | 0%        |
| Heat                           | 16,804           | 14,000           | 23,163           | 18,000           | -              | 0%        |
| Telephone & other Utilities    | 11,413           | 11,600           | 9,894            | 11,200           | 171            | 2%        |
| Bad Debts                      | -                | -                | -                | -                | -              | -         |
| Advertising                    | -                | -                | -                | -                | -              | -         |
| Contracted Services            | 6,818            | 5,000            | 10,366           | 10,000           | -              | 0%        |
| Maintenance                    | 32,162           | 31,000           | 30,454           | 33,000           | -              | 0%        |
| Public Works Charges           | 10,714           | 11,000           | 8,304            | 11,000           | 95             | 1%        |
| Miscellaneous Operations       | -                | -                | -                | -                | -              | -         |
|                                | <u>176,768</u>   | <u>220,600</u>   | <u>191,482</u>   | <u>214,200</u>   | <u>265</u>     | <u>0%</u> |
| Total Expenses                 | <u>223,603</u>   | <u>267,600</u>   | <u>323,712</u>   | <u>352,700</u>   | <u>265</u>     | <u>0%</u> |
| NET CLEC OPERATIONS            | <u>(178,902)</u> | <u>(147,600)</u> | <u>(107,448)</u> | <u>(136,700)</u> | <u>335</u>     | <u>0%</u> |
| NET LAKEVIEW AND CLEC          | <u>(161,502)</u> | <u>(140,400)</u> | <u>(68,734)</u>  | <u>(130,500)</u> | <u>271</u>     | <u>0%</u> |
| <b>Lakeview Park Road</b>      |                  |                  |                  |                  |                |           |
| Road maintenance               | 4,314            | 9,000            | 2,449            | 7,000            | -              | 0%        |
| NET                            | <u>(165,816)</u> | <u>(149,400)</u> | <u>(71,183)</u>  | <u>(137,500)</u> | <u>271</u>     |           |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Capital Expenses

|                                       | 2020<br>YTD Actual | 2021<br>Budget   | 2021<br>YTD Actual | 2022<br>Budget   | 2022<br>YTD Actual | 2022<br>Var |
|---------------------------------------|--------------------|------------------|--------------------|------------------|--------------------|-------------|
| <b>General</b>                        |                    |                  |                    |                  |                    |             |
| Asset appraisal - Insurance           | -                  | 10,000           | 7,500              | -                | -                  | -           |
| Asset Retirement Obligations/Asset ma | 30,000             | -                | -                  | 25,000           | -                  | 0%          |
| Computer Equipment                    | 19,126             | 15,000           | 8,694              | 15,000           | -                  | -           |
| Development Cost Charges Review       | -                  | 30,000           | -                  | 36,000           | -                  | -           |
| Emergency Operations Centre           | -                  | -                | -                  | 50,000           | -                  | -           |
| Hazmat Inventory                      | -                  | 10,000           | -                  | 10,000           | -                  | -           |
| Health Unit Repairs                   | -                  | -                | -                  | -                | -                  | -           |
| Office Equipment                      | -                  | 100,000          | -                  | -                | -                  | -           |
| Land Purchase                         | -                  | -                | -                  | -                | -                  | -           |
| Museum/Bell Tower Upgrades            | 12,356             | 20,000           | 9,242              | -                | -                  | -           |
| Mildred Child Demo/upgrades           | -                  | 60,000           | -                  | 100,000          | -                  | -           |
| Town hall renovations                 | 291,799            | 1,600,000        | 284,193            | 2,600,000        | -                  | -           |
| Truck #1 Display Building             | 30,601             | 20,000           | 51,274             | -                | -                  | -           |
|                                       | <b>383,882</b>     | <b>1,865,000</b> | <b>360,903</b>     | <b>2,836,000</b> | <b>-</b>           | <b>0%</b>   |
| <b>CLEC</b>                           |                    |                  |                    |                  |                    |             |
| Carpet / Flooring                     | -                  | 5,000            | -                  | 5,000            | -                  | -           |
| Electrical upgrades                   | -                  | -                | -                  | -                | -                  | -           |
| Exterior Building Paint               | -                  | 3,000            | -                  | -                | -                  | -           |
| Hot Water on Demand                   | -                  | 5,000            | 5,582              | -                | -                  | -           |
| Clec Renovations                      | -                  | 40,000           | -                  | 60,000           | -                  | -           |
| Mattresses                            | -                  | -                | -                  | -                | -                  | -           |
| Water system                          | 9,034              | 5,000            | -                  | 5,000            | -                  | -           |
|                                       | <b>9,034</b>       | <b>58,000</b>    | <b>5,582</b>       | <b>70,000</b>    | <b>-</b>           | <b>0%</b>   |
| <b>Fire Department</b>                |                    |                  |                    |                  |                    |             |
| Office renovation                     | -                  | -                | -                  | -                | -                  | -           |
| Heat Pump/Generator Replacement       | 18,240             | 15,000           | 10,199             | 15,000           | -                  | -           |
| Forestry Hose and Gear                | 7,064              | 10,000           | -                  | 10,000           | -                  | -           |
| #6 New Fire truck equipment           | -                  | -                | -                  | -                | -                  | -           |
| FD#16 New Tank                        | -                  | 5,000            | -                  | 5,000            | -                  | -           |
| Firehall repairs                      | 13,346             | 16,000           | 15,783             | 16,000           | -                  | -           |
| Training Ground Facilities            | 58,071             | 60,000           | 55,546             | -                | -                  | -           |
| Meades Creek Fencing                  | -                  | 20,000           | -                  | 20,000           | -                  | -           |
| SCBA Packs                            | -                  | -                | -                  | 40,000           | -                  | -           |
| Truck purchase                        | -                  | -                | -                  | -                | -                  | -           |
| Tools and Equipment                   | -                  | 3,000            | 1,000              | 3,000            | -                  | -           |
| Hoses and valving                     | 3,531              | 8,000            | 6,101              | 8,000            | -                  | -           |
|                                       | <b>100,252</b>     | <b>137,000</b>   | <b>88,629</b>      | <b>127,000</b>   | <b>-</b>           | <b>0%</b>   |

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 31, 2021  
General Fund - Schedule of Capital Expenses

|                                     | 2020<br>YTD Actual | 2021<br>Budget   | 2021<br>YTD Actual | 2022<br>Budget   | 2022<br>YTD Actual | 2022<br>Var |
|-------------------------------------|--------------------|------------------|--------------------|------------------|--------------------|-------------|
| <b>Public Works</b>                 |                    |                  |                    |                  |                    |             |
| Multi-use Truck                     | -                  | 80,000           | -                  | 125,000          | -                  | -           |
| Equipment Purchase                  | -                  | 280,000          | 265,691            | -                | -                  | -           |
| Truck purchase                      | 27,538             | 70,000           | 74,964             | -                | -                  | -           |
| Garbage Truck                       | -                  | -                | -                  | -                | -                  | -           |
| Active Transportation Plan          | 9,232              | 50,000           | 36,625             | -                | -                  | -           |
| Annual Paving Program               | 113,305            | 200,000          | 181,082            | 175,000          | -                  | -           |
| Lakeview Park - chip seal           | -                  | 20,000           | -                  | -                | -                  | -           |
| North Shore Rd Engineering          | -                  | -                | -                  | -                | -                  | -           |
| PW Office/Yard                      | -                  | 20,000           | -                  | 125,000          | -                  | -           |
| Sidewalks                           | 23,703             | 60,000           | 43,398             | 60,000           | -                  | -           |
| Small tools                         | 4,038              | 5,000            | 3,193              | 5,000            | -                  | -           |
| Stormwater planning study           | -                  | 15,000           | -                  | 15,000           | -                  | -           |
| Storm Upgrades - Arbutus            | -                  | 35,000           | -                  | 35,000           | -                  | -           |
| Transit Shelter Upgrades            | -                  | 125,000          | 14,786             | 110,000          | -                  | -           |
|                                     | <b>177,816</b>     | <b>960,000</b>   | <b>619,738</b>     | <b>650,000</b>   | <b>-</b>           | <b>0%</b>   |
| <b>Lakeview Park</b>                |                    |                  |                    |                  |                    |             |
| Golf Cart purchase                  | -                  | 5,000            | 6,222              | -                | -                  | -           |
| Resurfacing campsites - gravel/sand | 2,398              | 10,000           | -                  | 10,000           | -                  | -           |
| Lakeview storm upgrade              | -                  | -                | -                  | 10,000           | -                  | -           |
| Floating walkway repairs            | 6,939              | 10,000           | 736                | 10,000           | -                  | -           |
| Lakeview Washrooms                  | -                  | -                | -                  | 30,000           | -                  | -           |
|                                     | <b>9,337</b>       | <b>25,000</b>    | <b>6,958</b>       | <b>60,000</b>    | <b>-</b>           | <b>-</b>    |
| <b>Parks</b>                        |                    |                  |                    |                  |                    |             |
| Centennial Park Upgrades            | 12,000             | 250,000          | -                  | -                | -                  | -           |
| Footbridge improvements             | -                  | 15,000           | -                  | 60,000           | -                  | -           |
| Kasapi Park upgrades                | -                  | 30,000           | -                  | -                | -                  | -           |
| Marina Park Dock Repairs            | -                  | 5,000            | -                  | 5,000            | -                  | -           |
| Pickleball/Tennis Courts            | -                  | -                | -                  | -                | -                  | -           |
| Sahtlam Park                        | -                  | 3,500            | -                  | -                | -                  | -           |
| Stone Park                          | -                  | 45,000           | 37,946             | -                | -                  | -           |
| Riverside Park Improvements         | -                  | 50,000           | -                  | 50,000           | -                  | -           |
| River's Edge Memorial Garden        | 64,834             | 20,000           | -                  | -                | -                  | -           |
| Saywell Park Improvements           | -                  | 24,000           | -                  | 33,000           | -                  | -           |
| Town Square Restaining              | -                  | -                | -                  | 10,000           | -                  | -           |
|                                     | <b>76,834</b>      | <b>442,500</b>   | <b>37,946</b>      | <b>158,000</b>   | <b>-</b>           | <b>-</b>    |
| <b>Total General Capital</b>        | <b>757,155</b>     | <b>3,487,500</b> | <b>1,119,757</b>   | <b>3,901,000</b> | <b>-</b>           | <b>-</b>    |