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**TO:** Chief Administrative Officer

**FROM:** Director of Finance

**DATE:** October 8, 2021

**SUBJECT:** Financial Report for the Period Ending September 30, 2021

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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.
- Four properties were sold in tax sale, three were sold to residents and one was acquired by the Town by default.
- The current year business licence revenue includes uncollected receivables of \$4,800. Past due statements have been mailed.
- Lakeview Park and the Visitor Centre have been closed for the season.
- The Bylaw for the waste collection services for 2022 and 2023 will be on the next regular council meeting agenda.

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Ronnie Gill, CGA, CPA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>REVENUES</b>						
Taxes	2,146,518	2,234,264	2,232,765	2,289,656	2,289,336	100%
Supplemental Adjustments	-	(8,200)	-	-	-	-
Grants-In-Lieu	55,108	57,000	56,874	57,000	56,084	98%
Penalties and Interest on Taxes	63,177	50,000	77,005	50,000	70,780	142%
Business Licences	18,275	18,000	18,525	18,750	23,625	126%
Building and Other Permits	61,278	24,700	49,275	24,700	108,823	441%
Storm Drain Connection Fees	3,080	-	330	-	2,155	-
Dog Tags and Fines	3,655	3,300	2,715	2,700	2,645	98%
Interest on Investments	109,498	50,000	59,731	50,000	13,849	28%
Fire Service to CVRD	312,469	322,918	322,918	341,509	330,670	97%
Fire Department Recovery	35,139	-	-	-	-	-
Garbage Revenues	386,875	397,500	400,718	411,500	400,744	97%
Lakeview Revenues	213,222	1,000	203,952	197,000	246,962	125%
Sale of Assets	104,597	-	3,000	-	52,500	-
Public Works Revenues	3,313	-	12,243	-	11,490	-
Fire Department Revenues	8,034	-	25,359	-	1,424	-
FD Display Building Donations	-	-	30,291	-	-	-
BC Wildfire - Recoveries	-	-	-	-	170,964	-
Other Revenue	34,920	9,300	36,279	9,400	44,855	477%
Ambulance Building Lease	47,851	48,000	48,125	48,000	40,104	84%
Public Health Lease	16,675	16,800	16,675	16,800	13,901	83%
Clec Revenues	346,880	21,000	44,701	120,000	203,131	169%
Unconditional Transfers	494,157	494,900	495,911	507,900	509,968	100%
Conditional Transfers	13,825	615,000	483,910	1,167,499	30,643	3%
Firesmart Community Grant	-	149,960	-	271,700	-	0%
Transfers From Reserve Funds	394,504	225,000	27,538	430,000	-	0%
Transfers From Building Reserve	-	900,000	-	1,000,000	-	0%
Transfer From Fire Dept Reserves	502,961	-	-	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	225,000	-	-	-	-	-
Prior year Surplus	-	312,218	-	-	-	-
Police Tax Levy	166,630	182,600	182,477	187,778	187,784	100%
Library Levy	133,728	150,202	150,202	155,218	155,369	100%
Collections For Other Govts.	2,475,888	2,612,565	2,612,329	2,753,404	2,752,103	100%
	<b>8,377,256</b>	<b>8,888,027</b>	<b>7,593,848</b>	<b>10,110,514</b>	<b>7,719,910</b>	<b>76%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>EXPENDITURES</b>						
General Government Services	539,969	528,400	576,928	591,900	280,274	47%
Fire Department	455,758	609,660	439,064	486,200	274,846	57%
Police Force	166,630	182,600	182,477	187,778	169,927	90%
Bylaw Enforcement & Other	44,845	61,000	46,951	64,000	88,301	138%
Public Works Administration	26,339	52,100	86,294	43,500	(20,143)	-46%
Public Works Roads	344,895	435,000	433,957	445,000	281,302	63%
Public Works - Equipment & Other	(107,180)	-	(122,122)	-	(94,197)	-
Garbage Expenses	390,275	408,500	408,715	427,000	308,894	72%
Planning, Health & Other	47,825	63,500	51,838	459,200	189,794	41%
Info Centre	18,415	22,000	18,673	46,500	11,203	24%
Parks	229,288	254,100	263,723	260,000	181,005	70%
Lakeview Park	178,112	33,600	186,552	189,800	233,479	123%
CLEC Expense	427,009	267,800	223,603	267,600	254,777	95%
Lakeview Road	2,312	10,000	4,314	9,000	2,032	23%
Transfer To Library	133,728	150,202	150,202	155,218	155,218	100%
Capital	1,469,101	2,846,000	757,155	3,487,500	788,295	23%
Debt Charges - Interest	3,928	4,000	3,997	4,000	2,417	60%
Debt Payments - Fire	173,037	209,000	212,526	194,300	150,157	77%
Amortization	657,091	-	689,925	-	-	-
Transfers To Reserve Funds	185,585	138,000	146,054	138,000	-	0%
Transfer Equip. Recovery to Reserve	105,430	-	122,140	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,475,888	2,612,565	2,612,329	2,753,404	2,671,490	97%
	<b>7,968,283</b>	<b>8,888,027</b>	<b>7,495,295</b>	<b>10,209,900</b>	<b>5,929,070</b>	<b>58%</b>
Surplus(Deficit)	<b>408,973</b>	<b>-</b>	<b>98,554</b>	<b>(99,386)</b>	<b>1,790,840</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of General Government Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>General Government Services</b>						
Mayor and Council Indemnities	80,475	81,400	76,586	82,900	58,598	71%
Mayor and Council Expenses	39,534	25,100	6,465	31,000	7,824	25%
Mildred Child Annex	1,944	2,500	2,308	2,500	2,076	83%
Municipal Hall	20,043	25,500	27,878	25,500	12,743	50%
Office Wages	442,633	450,000	476,772	480,000	340,972	71%
Office Expenses	38,831	51,000	34,494	50,000	43,210	86%
Data Processing	18,353	26,000	19,674	25,000	27,137	109%
Legal Expense	25,123	30,000	80,201	40,000	23,100	58%
Audit	16,125	26,000	18,398	25,000	9,461	38%
Elections	-	4,000	12,092	4,000	-	0%
Insurance	40,371	82,500	85,441	100,000	84,474	84%
Grants-in-aid	2,449	3,000	1,850	3,000	2,500	83%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	82,789	-	13,370	-	(54,822)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	(277,000)	100%
	<b>539,969</b>	<b>528,400</b>	<b>576,928</b>	<b>591,900</b>	<b>280,274</b>	<b>47%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Protective Services Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Fire Department</b>						
Firefighters indemnities	107,194	110,000	109,173	115,000	76,168	66%
Other Wage Costs	22,369	18,000	23,673	18,000	14,919	83%
Town Administration	13,000	14,000	14,000	14,000	14,000	100%
Fire Hall Operations and Maint.	84,118	61,500	64,985	67,000	49,127	73%
Miscellaneous Operations	110,305	117,100	126,130	124,300	56,517	45%
Training	28,907	28,000	15,013	28,000	8,037	29%
Fire Vehicles & Equipment	81,030	101,100	70,266	109,900	50,230	46%
	<u>446,923</u>	<u>449,700</u>	<u>423,240</u>	<u>476,200</u>	<u>268,998</u>	<u>56%</u>
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	5,847	58%
	<u>8,835</u>	<u>159,960</u>	<u>15,823</u>	<u>10,000</u>	<u>5,847</u>	<u>58%</u>
<b>Total Fire Department</b>	<b><u>455,758</u></b>	<b><u>609,660</u></b>	<b><u>439,064</u></b>	<b><u>486,200</u></b>	<b><u>274,846</u></b>	<b><u>57%</u></b>
<b>Bylaw Enforcement &amp; Other</b>						
Emergency Measures	-	5,000	-	5,000	49,779	996%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	12,311	65%
Building Inspection	29,244	37,000	31,393	40,000	26,212	66%
	<u>44,845</u>	<u>61,000</u>	<u>46,951</u>	<u>64,000</u>	<u>88,301</u>	<u>138%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>PW Administration</b>						
Shop and Yard	45,155	47,000	71,327	50,000	35,081	70%
PW Admin Wages	161,455	180,000	210,744	195,000	178,264	91%
PW Admin Other	4,895	10,100	5,817	10,500	3,978	38%
Safety and Training	31,035	34,000	17,406	34,000	8,535	25%
Office Administration Charge	13,900	14,000	14,000	14,000	14,000	100%
Recovery from Utilities	(230,100)	(233,000)	(233,000)	(260,000)	(260,000)	100%
	<b>26,339</b>	<b>52,100</b>	<b>86,294</b>	<b>43,500</b>	<b>(20,143)</b>	<b>-46%</b>
<b>Equipment Costs</b>						
Equipment	136,629	-	159,547	-	126,998	-
Equipment Allocations	(243,809)	-	(281,669)	-	(221,122)	-
	<b>(107,180)</b>	<b>-</b>	<b>(122,122)</b>	<b>-</b>	<b>(94,125)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	-	-	8,858	-
Billable Outside Jobs - Recoveries	-	-	-	-	(8,931)	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(72)</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Road Maintenance</b>						
Banners	5,095	9,000	121	9,000	6,644	74%
Boulevards	22,129	31,000	58,225	31,000	43,315	140%
Crack Sealing	-	10,000	9,563	10,000	-	0%
Dangerous Trees	10,963	20,000	15,298	20,000	7,547	38%
Ditches & Culverts	3,642	10,000	8,831	10,000	4,793	48%
Dust Control	3,989	5,000	3,805	5,000	969	19%
Landscaping	9,573	10,000	10,574	10,000	7,619	76%
Litter Control	7,832	14,000	7,294	14,000	5,972	43%
Marking	10,600	10,000	12,042	10,000	6,327	63%
Mowing	5,095	10,000	7,481	10,000	7,369	74%
Patching	16,792	20,000	27,858	26,000	6,741	26%
Roads-other	4,906	11,000	15,590	11,000	6,165	56%
Seasonal decoration	21,738	12,000	10,594	12,000	966	8%
Shoulders	2,142	14,000	7,557	14,000	13,923	99%
Sidewalks	13,638	20,000	16,896	20,000	11,756	59%
Signs	14,787	16,000	9,306	16,000	18,361	115%
Snow removal	31,339	50,000	40,946	50,000	9,625	19%
Storm Drains & Catch Basins	23,519	40,000	42,964	40,000	37,202	93%
Street Lighting	97,951	90,000	95,225	94,000	58,271	62%
Street Sweeping	17,468	11,000	11,787	11,000	5,738	52%
Office Administration Charge	21,700	22,000	22,000	22,000	22,000	100%
	<b>344,895</b>	<b>435,000</b>	<b>433,957</b>	<b>445,000</b>	<b>281,302</b>	<b>63%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Garbage Collection

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	327,433	334,000	336,202	347,000	352,235	102%
Toter rentals	4,069	4,000	4,417	4,000	4,867	122%
Penalties	3,782	3,500	4,115	3,500	2,942	84%
Recycling	51,592	56,000	55,985	57,000	40,701	71%
	<b>386,875</b>	<b>397,500</b>	<b>400,718</b>	<b>411,500</b>	<b>400,744</b>	<b>97%</b>
<b>Expenditures</b>						
Regular collection costs	236,987	250,000	249,005	260,000	191,557	74%
Office Administration Charges	18,000	18,000	18,000	19,000	19,000	100%
PW Administration Charges	25,100	25,500	25,500	26,000	26,000	100%
Tipping Fees	66,688	69,000	75,318	80,000	44,339	55%
Recycling costs	43,501	46,000	40,891	42,000	27,997	67%
	<b>390,275</b>	<b>408,500</b>	<b>408,715</b>	<b>427,000</b>	<b>308,894</b>	<b>72%</b>
<b>Net</b>	<b>(3,400)</b>	<b>(11,000)</b>	<b>(7,996)</b>	<b>(15,500)</b>	<b>91,851</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Other Development Services

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Public Health</b>						
Ambulance Building Lease	47,851	48,000	48,125	48,000	40,104	84%
Public Health Lease	16,675	16,800	16,675	16,800	13,901	83%
					-	-
Public Health Expenses	11,706	17,000	11,916	16,000	6,605	41%
NET	52,819	47,800	52,884	48,800	47,401	97%
<b>Planning</b>						
Planning and Zoning Expenses	23,380	40,000	36,094	40,000	22,066	55%
<b>Other Functions</b>						
Town Economic Development	965	1,000	-	1,000	-	0%
Columbarium	750	1,000	428	1,000	250	25%
Heritage Advisory	912	500	-	500	-	0%
Community Services	-	-	-	100,000	-	0%
Cowichan Aquatic Centre	3,345	4,000	3,400	4,000	3,437	86%
CRI Firesmart Project	-	-	-	271,700	132,735	49%
Poverty Reduction Strategy	-	-	-	25,000	24,700	99%
75th Birthday Celebration	6,767	-	-	-	-	-
	12,738	6,500	3,828	403,200	161,123	40%
Total Development Services Expenses	47,825	63,500	51,838	459,200	189,794	41%
<b>Info Centre</b>						
PW Labour	452	2,200	313	47,200	14,814	31%
Water, Sewer & Garbage	-	700	-	800	777	97%
Contracted Services	15,000	15,000	15,000	2,000	2,012	101%
Other Expenses	4,164	5,300	4,560	6,500	3,600	55%
Recoveries	(1,200)	(1,200)	(1,200)	(10,000)	(10,000)	100%
	18,415	22,000	18,673	46,500	11,203	24%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Parks</b>						
Beaver Park	5,665	6,000	117	6,000	25	0%
Bell Tower School	1,341	2,400	1,988	2,500	1,249	50%
Centennial Park	33,160	22,000	53,368	23,500	17,144	73%
Central Park	14,838	18,500	15,432	18,500	10,538	57%
Civic Square	794	1,000	1,314	1,000	971	97%
Communities in Bloom	-	2,000	-	2,000	302	15%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	2,691	90%
Dashwood Park	105	1,000	1,134	1,000	418	42%
Entrance Sign	9,479	10,000	13,421	10,000	7,001	70%
Footbridge	1,232	2,000	1,399	2,000	2,198	110%
Footpath maintenance	212	1,500	353	1,500	397	26%
Gillespie Park	607	-	-	-	(0)	-
Heritage Garden	6,796	7,000	11,311	7,000	4,729	68%
Kaatza Museum	12,219	13,800	11,456	13,000	10,017	77%
Kates Park - King George	4,380	10,000	13,425	10,000	8,389	84%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	6,588	188%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	11,003	122%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	2,266	23%
Park Bench Maintenance	8,251	6,000	546	6,000	2,511	42%
Parks General	34,974	23,500	23,644	27,000	2,241	8%
Parkstone Park	1,011	2,000	1,525	2,000	1,637	82%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	4,475	112%
Rivers Edge Memorial Garden	4,315	5,000	10,957	5,000	4,819	96%
Riverside Park	3,598	5,000	6,249	5,000	5,399	108%
Sahtlam Park	1,488	3,000	9,279	3,000	2,362	79%
Saywell Park	20,596	20,500	16,460	20,000	18,809	94%
Seniors Centre	2,011	3,100	4,361	4,000	3,030	76%
Ted Burns Nature Preserve	1,709	2,000	-	2,000	1,975	99%
Pickleball Courts	977	3,000	3,462	3,000	2,016	67%
Town Square	2,992	5,000	591	5,000	1,630	33%
Trans Canada Trail	876	4,000	1,462	4,000	1,134	28%
Trestle Walkway	814	2,000	369	2,000	589	29%
Vandalism	-	5,000	-	5,000	480	10%
Washrooms	21,097	20,000	14,628	20,000	24,828	124%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	4,146	83%
Office Administration Charge	12,100	12,100	12,100	13,000	13,000	100%
	<u>229,288</u>	<u>254,100</u>	<u>263,723</u>	<u>260,000</u>	<u>181,005</u>	<u>70%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Lakeview Park</b>						
Reservations	152,399	1,000	160,187	158,000	200,043	127%
Walk Ins	17,239	-	7,895	7,000	7,105	102%
Power Fees	24,401	-	22,924	23,000	28,398	123%
Wood and ice sales	4,777	-	2,243	2,000	3,871	194%
Operating Grant	7,762	-	4,088	-	-	-
Moorage	6,645	-	6,614	7,000	7,544	108%
	<u>213,222</u>	<u>1,000</u>	<u>203,952</u>	<u>197,000</u>	<u>246,962</u>	<u>125%</u>
Office Administration Charge	8,500	5,000	5,000	8,000	8,000	100%
CLEC Admin Charges	31,000	-	31,000	31,000	31,000	100%
Summer Student Wages	54,335	-	64,709	65,000	81,543	125%
Maintenance Wages	11,765	-	2,828	10,000	3,313	33%
Contracted Services	16,140	500	9,695	10,000	9,549	95%
PW Labour	2,570	1,500	2,227	2,500	1,730	69%
Hydro and Electricity	7,734	6,700	6,920	9,000	2,870	32%
Materials and Supplies	9,675	1,500	23,754	15,000	18,810	125%
Other Expenses	7,456	4,100	7,398	8,000	18,755	234%
Water, Sewer & Garbage	8,157	8,500	9,898	8,000	9,898	124%
Park Attendant/ Security	16,508	-	18,448	18,000	45,364	252%
Public Works Charges	1,399	1,000	1,275	1,300	976	75%
Telephone	1,998	3,000	2,031	3,000	1,671	56%
Equipment allocations	875	1,800	1,370	1,000	-	0%
	<u>178,112</u>	<u>33,600</u>	<u>186,552</u>	<u>189,800</u>	<u>233,479</u>	<u>123%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,399</u>	<u>7,200</u>	<u>13,483</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of CLEC

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Revenues</b>						
Group Revenues	340,880	15,000	42,201	120,000	162,831	136%
Programming revenues	-	-	-	-	37,600	-
Rental Income	6,000	6,000	2,500	-	2,700	-
	<u>346,880</u>	<u>21,000</u>	<u>44,701</u>	<u>120,000</u>	<u>203,131</u>	<u>169%</u>
<b>Expenditures - Variable</b>						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	52,654	251%
Food Supplies	68,929	2,000	18,473	17,000	43,346	255%
Custodians	29,262	4,000	7,959	8,000	17,700	221%
Supplies	2,070	500	-	500	994	199%
	<u>162,970</u>	<u>11,000</u>	<u>46,836</u>	<u>47,000</u>	<u>114,694</u>	<u>244%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	171,653	182,000	102,047	135,000	75,848	56%
Wage Recoveries	(31,000)	-	(31,000)	(31,000)	(31,000)	100%
Housing Allowance	6,000	6,000	2,500	-	-	-
Town Administration	22,500	8,000	8,000	22,000	22,000	100%
Electricity	19,429	22,000	17,310	22,000	13,150	60%
Heat	14,859	14,000	16,804	14,000	11,620	83%
Telephone & other Utilities	11,217	8,800	11,413	11,600	8,452	73%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,818	5,000	7,553	151%
Maintenance	23,029	6,000	32,162	31,000	26,087	84%
Public Works Charges	11,829	8,000	10,714	11,000	6,374	58%
Miscellaneous Operations	-	-	-	-	-	-
	<u>264,039</u>	<u>256,800</u>	<u>176,768</u>	<u>220,600</u>	<u>140,083</u>	<u>64%</u>
Total Expenses	<u>427,009</u>	<u>267,800</u>	<u>223,603</u>	<u>267,600</u>	<u>254,777</u>	<u>95%</u>
NET CLEC OPERATIONS	<u>(80,129)</u>	<u>(246,800)</u>	<u>(178,902)</u>	<u>(147,600)</u>	<u>(51,646)</u>	<u>35%</u>
NET LAKEVIEW AND CLEC	<u>(45,019)</u>	<u>(279,400)</u>	<u>(161,502)</u>	<u>(140,400)</u>	<u>(38,164)</u>	<u>27%</u>
<b>Lakeview Park Road</b>						
Road maintenance	2,312	10,000	4,314	9,000	2,032	23%
NET	<u>(47,331)</u>	<u>(289,400)</u>	<u>(165,816)</u>	<u>(149,400)</u>	<u>(40,196)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
<b>General</b>						
Asset appraisal - Insurance	-	-	-	10,000	-	0%
Asset management plan	5,000	40,000	30,000	-	-	-
Computer Equipment	-	30,000	19,126	15,000	5,489	37%
Development Cost Charges Review	-	-	-	30,000	-	0%
Hazmat Inventory	1,821	10,000	-	10,000	-	0%
Health Unit Repairs	9,367	2,000	-	-	-	-
Office Equipment	8,034	60,000	-	100,000	-	0%
Land Purchase	1,200	-	-	-	-	-
Museum/Bell Tower Upgrades	-	50,000	12,356	20,000	9,242	46%
Mildred Child Demo/upgrades	-	60,000	-	60,000	-	0%
Town hall renovations	95,461	1,700,000	291,799	1,600,000	118,293	7%
Truck #1 Display Building	-	12,500	30,601	20,000	47,039	235%
	120,883	1,964,500	383,882	1,865,000	180,063	10%
<b>CLEC</b>						
Carpet / Flooring	-	-	-	5,000	-	0%
Electrical upgrades	5,319	-	-	-	-	-
Exterior Building Paint	-	3,000	-	3,000	-	0%
Hot Water on Demand	-	-	-	5,000	4,656	93%
Clec Renovations	-	-	-	40,000	-	0%
Mattresses	-	-	-	-	-	-
Water system	63,437	10,000	9,034	5,000	-	0%
	68,756	13,000	9,034	58,000	4,656	8%
<b>Fire Department</b>						
Office renovation	-	-	-	-	-	-
Heat Pump/Generator Replacement	13,340	15,000	18,240	15,000	-	0%
Forestry Hose and Gear	6,145	10,000	7,064	10,000	-	0%
#6 New Fire truck equipment	32,972	-	-	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Firehall repairs	16,720	16,000	13,346	16,000	3,474	22%
Training Ground Facilities	64,421	60,000	58,071	60,000	55,546	93%
Meades Creek Fencing	-	-	-	20,000	-	0%
Truck purchase	728,710	-	-	-	-	-
Tools and Equipment	3,323	3,000	-	3,000	-	0%
Hoses and valving	-	8,000	3,531	8,000	-	0%
	865,630	117,000	100,252	137,000	59,020	43%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
<b>Public Works</b>						
Equipment Purchase	357,140	70,000	-	360,000	176,015	49%
Truck purchase	37,364	35,000	27,538	70,000	74,964	107%
Garbage Truck	-	120,000	-	-	-	-
Active Transportation Plan	-	-	9,232	50,000	36,625	73%
Annual Paving Program	-	200,000	113,305	200,000	181,082	91%
Lakeview Park - chip seal	-	20,000	-	20,000	-	0%
North Shore Rd Engineering	-	25,000	-	-	-	-
PW Office/Yard	-	20,000	-	20,000	-	0%
Sidewalks	-	100,000	23,703	60,000	25,546	43%
Small tools	3,691	5,000	4,038	5,000	2,359	47%
Stormwater planning study	-	-	-	15,000	-	0%
Storm Upgrades - Cottonwood	-	-	-	35,000	-	0%
Transit Shelter Upgrades	-	-	-	125,000	8,226	7%
	398,196	595,000	177,816	960,000	504,817	53%
<b>Lakeview Park</b>						
Golf Cart purchase	-	5,000	-	5,000	6,222	124%
Resurfacing campsites - gravel/sand	1,168	2,500	2,398	10,000	-	0%
Floating walkway repairs	2,938	10,000	6,939	10,000	736	7%
	4,106	17,500	9,337	25,000	6,958	28%
<b>Parks</b>						
Centennial Park Upgrades	-	-	12,000	250,000	7,336	3%
Footbridge improvements	-	10,000	-	15,000	-	0%
Kasapi Park upgrades	-	-	-	30,000	1,865	6%
Marina Park Dock Repairs	-	25,000	-	5,000	-	0%
Pickleball/Tennis Courts	-	-	-	-	-	-
Sahtlam Park	-	10,000	-	3,500	-	0%
Stone Park	1,831	-	-	45,000	23,326	52%
Riverside Park Improvements	-	-	-	50,000	-	0%
River's Edge Memorial Garden	-	70,000	64,834	20,000	254	1%
Saywell Park Improvements	-	24,000	-	24,000	-	0%
Town Square Ramp	9,700	-	-	-	-	-
	11,531	139,000	76,834	442,500	32,782	7%
<b>Total General Capital</b>	<b>1,469,101</b>	<b>2,846,000</b>	<b>757,155</b>	<b>3,487,500</b>	<b>788,295</b>	<b>23%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>Revenues</b>						
User Rates	496,316	498,000	525,282	530,000	547,413	103%
Connection Fees	3,080	1,000	3,302	1,000	5,651	565%
Penalties And Other Interest	4,857	4,500	5,403	4,500	4,112	91%
Sewer Facilities Grant	-	2,200,000	-	2,200,000	-	0%
Parcel Tax	166,700	250,050	250,200	253,600	257,850	102%
Contribution from others	-	-	7,335	-	-	-
Transfer From Surplus	-	999,450	-	-	-	-
	<u>670,953</u>	<u>3,953,000</u>	<u>791,522</u>	<u>2,989,100</u>	<u>815,027</u>	<u>27%</u>
<b>Expenditures</b>						
Administration	3,846	3,000	2,297	3,000	1,915	64%
Office Administration	67,000	68,000	68,000	68,000	68,000	100%
PW Administration	90,000	90,000	90,000	90,000	90,000	100%
Discounts	35,635	33,000	37,491	38,000	40,898	108%
General Maintenance	69,960	70,000	68,380	70,000	70,621	101%
Connections Maintenance	4,747	9,000	1,789	9,000	872	10%
Chlorination	8,752	10,000	2,018	15,000	5,834	39%
New Connections	362	3,000	3,842	3,000	2,530	84%
Sewer Flushing	4,845	6,000	5,015	6,000	5,556	93%
Sewer Pump Maintenance	47,557	75,000	43,103	75,000	30,858	41%
Sewer Lagoon Maintenance	94,582	91,000	81,268	91,000	81,688	90%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	97,287	-	-	-
Capital	75,683	3,495,000	99,254	3,500,000	36,536	1%
	<u>600,256</u>	<u>3,953,000</u>	<u>599,744</u>	<u>3,968,000</u>	<u>435,308</u>	<u>11%</u>
Surplus(Deficit)	<u>70,697</u>	<u>-</u>	<u>191,778</u>	<u>(978,900)</u>	<u>379,719</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<u>SEWER CAPITAL</u>						
Liftstation Upgrades	75,683	275,000	33,099	50,000	1,294	3%
Greendale Rd. Engineering	-	-	-	100,000	-	0%
Sewer I&I	-	-	-	250,000	16,472	7%
Sewer Modelling	-	70,000	-	-	-	-
Sewer Treatment Plant Upgrades	-	3,000,000	-	3,000,000	7,333	0%
Sewer Lagoon	-	150,000	66,155	50,000	11,438	23%
Riverside Force Main	-	-	-	50,000	-	0%
	<u>75,683</u>	<u>3,495,000</u>	<u>99,254</u>	<u>3,500,000</u>	<u>36,536</u>	<u>1%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<b>Revenues</b>						
User Rates	589,748	595,000	620,158	629,000	647,614	103%
Connection Fees	9,550	1,000	6,590	2,000	27,286	1364%
Fire Hydrant Installation & other	3,300	4,000	8,100	4,000	17,212	430%
Other Penalties And Interest	5,829	5,500	6,486	5,500	5,194	94%
Grant - Water main upgrades	239,583	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	238,420	341,200	341,400	346,000	351,600	102%
Transfer From Surplus	-	360,200	-	-	-	-
	<u>1,086,429</u>	<u>1,306,900</u>	<u>982,734</u>	<u>986,500</u>	<u>1,048,906</u>	<u>106%</u>
<b>Expenditures</b>						
Administration	2,470	3,400	1,459	3,400	1,793	53%
Office Administration	92,000	117,500	117,500	119,000	119,000	100%
PW Administration	115,000	117,500	117,500	122,000	122,000	100%
Discounts	43,405	40,000	46,045	46,000	50,013	109%
Safety and Training	1,984	4,000	1,161	4,000	3,795	95%
Chlorination	12,363	14,000	1,766	6,000	-	0%
Flushing	11,912	12,000	12,336	13,000	12,246	94%
Reservoir	18,427	20,000	3,679	7,000	929	13%
General Maintenance	77,820	100,000	123,221	115,000	64,030	56%
Hydrants	12,354	22,500	20,453	22,500	9,576	43%
New Connections	3,852	10,000	5,751	10,000	4,506	45%
Connection Maintenance	55,629	75,000	59,117	75,000	44,975	60%
Water Meters	12,895	20,000	23,985	20,000	14,500	73%
Pump House Maintenance	38,291	42,000	52,869	49,000	44,949	92%
Small equipment	5,345	-	-	-	-	-
Booster Pumps Maintenance	10,622	12,000	8,535	12,100	6,136	51%
Slopes water pump station	6,696	8,000	24,460	9,000	10,115	112%
Greendale Water Connection	3,356	-	3,670	-	25	-
Water treatment plant	134,321	200,000	262,510	260,000	108,348	42%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,029	-	248,986	-	-	-
Capital	1,043,415	489,000	308,984	400,000	29,401	7%
	<u>1,950,185</u>	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>646,337</u>	<u>50%</u>
Surplus(Deficit)	<u>(863,755)</u>	<u>-</u>	<u>(461,254)</u>	<u>(306,500)</u>	<u>402,568</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - September 30, 2021  
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<u>WATER CAPITAL</u>						
Fire Hydrant Upgrades	-	-	-	100,000	22,117	-
Greendale Trestle Watermain Upgrade	316,698	-	-	-	-	-
North Shore Pump Station Backup Power	-	130,000	138,555	-	7,284	107%
River Road Water Main	14,176	189,000	22,112	-	-	12%
Water Modelling	3,980	-	-	-	-	-
Water Treatment Upgrade	680,581	170,000	148,317	-	-	87%
Watermain Upgrades	-	-	-	300,000	-	-
Water metering	27,980	-	-	-	-	-
	<u>1,043,415</u>	<u>489,000</u>	<u>308,984</u>	<u>400,000</u>	<u>29,401</u>	<u>127%</u>