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**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** May 7, 2022  
**SUBJECT:** April 30, 2022 Finance Report

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The statements of revenue and expenses for the period ended April 30, 2022 are attached for council review.

The comparative amounts for 2021 have been finalized as per the consolidated audited financial statements. The budget numbers for 2022 as presented on the statement of revenue and expense are as per the five year financial plan.

Work on the annual report for 2022 will start soon and I would welcome input and any pictures you may wish to share in the report.

With the final reading on the Financial Plan and Annual Rates bylaws work on issuing the 2022 property tax notices will start.

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<b>REVENUES</b>						
Taxes	2,232,765	2,289,656	2,289,015	2,398,980	-	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	1,441	2%
Business Licences	18,525	18,750	19,900	19,500	27,580	141%
Building and Other Permits	49,275	24,700	132,828	44,000	55,120	125%
Storm Drain Connection Fees	330	-	2,495	-	1,260	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	2,890	107%
Interest on Investments	59,731	50,000	15,375	17,000	9,530	56%
Fire Service to CVRD	322,918	341,509	330,670	331,000	-	0%
Garbage Revenues	400,718	411,500	415,514	418,000	391,614	94%
Lakeview Revenues	203,952	197,000	263,263	231,000	139,031	60%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	33,135	-	11,438	-
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	2,940	10%
Ambulance Building Lease	48,125	48,000	48,125	48,200	20,052	42%
Public Health Lease	16,675	16,800	16,682	16,800	6,952	41%
Clec Revenues	44,701	120,000	232,768	216,000	3,000	1%
Unconditional Transfers	495,911	507,900	510,937	511,900	137,461	27%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	26,264	1%
Firesmart Community Grant	-	271,700	58,982	-	-	-
Transfers From Reserve Funds	27,538	430,000	347,118	125,000	-	0%
Transfers From Building Reserve	-	1,000,000	-	1,060,000	-	0%
Transfer From Fire Dept Reserves	-	-	-	95,000	-	0%
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	-	-	-	-	-	-
Prior year Surplus	-	99,386	-	-	-	-
Police Tax Levy	182,477	187,778	187,756	199,950	-	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	3,104,703	-	0%
	<b>7,593,848</b>	<b>10,209,900</b>	<b>8,283,365</b>	<b>10,934,184</b>	<b>836,572</b>	<b>8%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022

EXPENDITURES	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
General Government Services	576,928	591,900	563,531	645,300	341,915	53%
Fire Department	439,064	486,200	442,972	526,100	105,964	20%
Police Force	182,477	187,778	187,756	199,950	-	0%
Bylaw Enforcement & Other	46,951	64,000	103,373	65,000	16,569	25%
Public Works Administration	86,294	43,500	70,534	90,000	101,648	113%
Public Works Roads	433,957	445,000	383,007	445,000	86,580	19%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	(21,054)	-
Garbage Expenses	408,715	427,000	410,766	431,000	108,069	25%
Planning, Health & Other	51,838	459,200	425,186	61,500	48,431	79%
Visitor Information Centre	18,673	46,500	26,911	38,400	(11,258)	-29%
Parks	263,723	260,000	242,647	260,000	42,939	17%
Lakeview Park	186,552	189,800	219,350	224,800	20,636	9%
CLEC Expense	223,603	267,600	326,854	352,700	89,922	25%
Lakeview Road	4,314	9,000	3,079	7,000	1,560	22%
Transfer To Library	150,202	155,218	155,218	163,581	81,791	50%
Capital	757,155	3,487,500	1,170,120	3,996,000	556,716	14%
Debt Charges - Interest	3,997	4,000	3,230	4,000	1,040	26%
Debt Payments - Fire	212,526	194,300	194,242	176,400	44,086	25%
Amortization	689,925	-	708,185	-	-	-
Transfers To Reserve Funds	146,054	138,000	3,198	140,000	-	0%
Transfer Equip. Recovery to Reserve	122,140	-	204,970	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,612,329	2,753,404	2,751,519	3,104,703	-	0%
	<b>7,495,295</b>	<b>10,209,900</b>	<b>8,478,131</b>	<b>10,931,434</b>	<b>1,615,551</b>	<b>15%</b>
Surplus(Deficit)	<b>98,554</b>	<b>-</b>	<b>(194,765)</b>	<b>2,750</b>	<b>(778,979)</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of General Government Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>General Government Services</b>						
Mayor and Council Indemnities	76,586	82,900	82,796	82,000	24,611	30%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	11,100	36%
Mildred Child Annex	2,308	2,500	2,430	2,500	1,127	45%
Municipal Hall	27,878	25,500	15,371	25,500	5,479	21%
Office Wages	476,772	480,000	469,767	485,000	147,057	30%
Office Expenses	34,494	50,000	55,154	60,000	18,907	32%
Data Processing	19,674	25,000	22,602	30,000	24,803	83%
Legal Expense	80,201	40,000	29,789	40,000	4,095	10%
Audit	18,398	25,000	19,436	26,000	4,988	19%
Elections	12,092	4,000	-	20,000	350	2%
Insurance	85,441	100,000	99,221	120,000	96,113	80%
Grants-in-aid	1,850	3,000	1,750	3,000	-	0%
Ohtaki expense	-	-	-	2,000	-	0%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	3,285	-
Insurance and administration recover	(278,600)	(277,000)	(277,000)	(281,700)	-	0%
	<b>576,928</b>	<b>591,900</b>	<b>563,531</b>	<b>645,300</b>	<b>341,915</b>	<b>53%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Protective Services Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Fire Department</b>						
Firefighters indemnities	109,173	115,000	114,712	120,000	24,186	20%
Other Wage Costs	23,673	18,000	23,586	18,000	6,718	37%
Town Administration	14,000	14,000	14,000	14,700	-	0%
Fire Hall Operations and Maint.	64,985	67,000	57,548	69,000	29,381	43%
Miscellaneous Operations	126,130	124,300	124,990	145,000	20,951	14%
Training	15,013	28,000	15,561	28,000	4,900	17%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	19,829	16%
	<u>423,240</u>	<u>476,200</u>	<u>432,397</u>	<u>516,100</u>	<u>105,964</u>	<u>21%</u>
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	0	0%
	<u>15,823</u>	<u>10,000</u>	<u>10,575</u>	<u>10,000</u>	<u>0</u>	<u>0%</u>
<b>Total Fire Department</b>	<b><u>439,064</u></b>	<b><u>486,200</u></b>	<b><u>442,972</u></b>	<b><u>526,100</u></b>	<b><u>105,964</u></b>	<b><u>20%</u></b>
<b>Bylaw Enforcement &amp; Other</b>						
Emergency Measures	-	5,000	49,924	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	4,593	23%
Building Inspection	31,393	40,000	35,361	40,000	11,976	30%
	<u>46,951</u>	<u>64,000</u>	<u>103,373</u>	<u>65,000</u>	<u>16,569</u>	<u>25%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Public Works Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>PW Administration</b>						
Shop and Yard	71,327	50,000	58,422	55,000	19,590	36%
PW Admin Wages	210,744	195,000	242,966	240,000	76,001	32%
PW Admin Other	5,817	10,500	5,206	9,000	2,280	25%
Safety and Training	17,406	34,000	9,940	34,000	3,776	11%
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>70,534</b>	<b>90,000</b>	<b>101,648</b>	<b>113%</b>
<b>Equipment Costs</b>						
Equipment	159,547	-	169,555	-	66,443	-
Equipment Allocations	(281,669)	-	(288,072)	-	(80,397)	-
	<b>(122,122)</b>	<b>-</b>	<b>(118,517)</b>	<b>-</b>	<b>(13,953)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	14,686	-	(7,101)	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,101)</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Public Works Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Road Maintenance</b>						
Banners	121	9,000	6,644	9,000	-	0%
Boulevards	58,225	31,000	51,251	40,000	3,938	10%
Crack Sealing	9,563	10,000	-	15,000	-	0%
Dangerous Trees	15,298	20,000	8,847	16,000	1,375	9%
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	1,409	16%
Litter Control	7,294	14,000	6,406	9,000	816	9%
Marking	12,042	10,000	6,327	8,000	-	0%
Mowing	7,481	10,000	8,585	9,000	297	3%
Patching	27,858	26,000	11,698	20,000	7,247	36%
Roads-other	15,590	11,000	12,686	9,000	291	3%
Seasonal decoration	10,594	12,000	6,722	10,000	1,490	15%
Shoulders	7,557	14,000	16,536	16,000	103	1%
Sidewalks	16,896	20,000	12,712	20,000	655	3%
Signs	9,306	16,000	20,284	18,000	743	4%
Snow removal	40,946	50,000	26,003	50,000	20,959	42%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	15,066	33%
Street Lighting	95,225	94,000	81,531	94,000	30,219	32%
Street Sweeping	11,787	11,000	7,466	11,000	1,972	18%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	<b>433,957</b>	<b>445,000</b>	<b>383,007</b>	<b>445,000</b>	<b>86,580</b>	<b>19%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Garbage Collection

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	336,202	347,000	352,857	353,000	362,778	103%
Toter rentals	4,417	4,000	5,137	4,000	10,153	254%
Penalties	4,115	3,500	2,942	3,000	-	0%
Recycling	55,985	57,000	54,578	58,000	18,683	32%
	<b>400,718</b>	<b>411,500</b>	<b>415,514</b>	<b>418,000</b>	<b>391,614</b>	<b>94%</b>
<b>Expenditures</b>						
Regular collection costs	249,005	260,000	247,387	262,000	91,794	35%
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	77,133	80,000	5,799	7%
Recycling costs	40,891	42,000	41,247	43,000	10,477	24%
	<b>408,715</b>	<b>427,000</b>	<b>410,766</b>	<b>431,000</b>	<b>108,069</b>	<b>25%</b>
<b>Net</b>	<b>(7,996)</b>	<b>(15,500)</b>	<b>4,748</b>	<b>(13,000)</b>	<b>283,544</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Other Development Services

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Public Health</b>						
Ambulance Building Lease	48,125	48,000	48,125	48,200	20,052	42%
Public Health Lease	16,675	16,800	16,682	16,800	6,952	41%
Public Health Expenses	11,916	16,000	13,313	16,000	3,703	23%
NET	52,884	48,800	51,494	49,000	23,301	48%
<b>Planning</b>						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	9,700	24%
<b>Other Functions</b>						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	540	54%
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	148,494	-	34,488	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
	3,828	403,200	176,882	5,500	35,028	637%
Total Development Services Expenses	<b>51,838</b>	<b>459,200</b>	<b>425,186</b>	<b>61,500</b>	<b>48,431</b>	<b>79%</b>
<b>Visitor Information Centre</b>						
PW Labour	313	47,200	29,002	44,500	86	0%
Water, Sewer & Garbage	-	800	777	900	815	91%
Contracted Services	15,000	2,000	2,626	3,000	1,121	37%
Other Expenses	4,560	6,500	4,506	5,000	1,720	34%
	19,873	56,500	36,911	53,400	3,742	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(15,000)	100%
Recoveries	(1,200)	-	-	-	-	-
	<b>18,673</b>	<b>46,500</b>	<b>26,911</b>	<b>38,400</b>	<b>(11,258)</b>	<b>-29%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Parks

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Parks</b>						
Beaver Park	117	6,000	25	3,000	103	3%
Bell Tower School	1,988	2,500	1,249	2,000	815	41%
Centennial Park	53,368	23,500	44,432	23,000	11,076	48%
Central Park	15,432	18,500	13,714	16,000	2,978	19%
Civic Square	1,314	1,000	971	1,000	-	0%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	552	18%
Dashwood Park	1,134	1,000	418	1,000	-	0%
Entrance Sign	13,421	10,000	7,928	10,000	1,037	10%
Footbridge	1,399	2,000	2,443	2,000	341	17%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	195	13%
Heritage Garden	11,311	7,000	5,135	7,000	1,226	18%
Kaatza Museum	11,456	13,000	20,833	13,000	4,943	38%
Kates Park - King George	13,425	10,000	9,997	10,000	1,592	16%
Lakedays Preparation	53	1,000	-	1,000	-	0%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	163	3%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	1,216	10%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	1,041	10%
Park Bench Maintenance	546	6,000	3,803	6,000	-	0%
Parks General	23,644	27,000	2,701	25,000	1,766	7%
Parkstone Park	1,525	2,000	1,757	2,000	212	11%
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	1,848	37%
Riverside Park	6,249	5,000	5,764	6,000	3,461	58%
Sahtlam Park	9,279	3,000	2,433	3,000	-	0%
Saywell Park	16,460	20,000	23,674	26,000	5,417	21%
Seniors Centre	4,361	4,000	3,312	4,000	1,034	26%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	538	27%
Pickleball Courts	3,462	3,000	1,778	3,000	447	15%
Rhododendrum Park Com. in Bloom	-	2,000	302	2,000	-	0%
Town Square	591	5,000	1,671	4,000	-	0%
Trans Canada Trail	1,462	4,000	1,164	3,000	-	0%
Vandalism	-	5,000	480	5,000	-	0%
Washrooms	14,628	20,000	28,124	20,000	637	3%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	302	6%
Office Administration Charge	12,100	13,000	13,000	13,000	-	0%
	<u>263,723</u>	<u>260,000</u>	<u>242,647</u>	<u>260,000</u>	<u>42,939</u>	<u>17%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Parks

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Lakeview Park</b>						
Reservations	160,187	158,000	200,043	195,000	115,058	59%
Walk Ins and extra adults	7,895	7,000	7,585	6,000	1,882	31%
Power Fees	22,924	23,000	28,398	26,000	22,092	85%
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>139,031</u>	<u>60%</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	10,690	10,000	571	6%
PW Labour	2,227	2,500	1,730	2,500	2,100	84%
Hydro and Electricity	6,920	9,000	5,743	8,000	680	8%
Materials and Supplies	23,754	15,000	19,161	19,000	828	4%
Other Expenses	7,398	8,000	12,931	13,000	4,839	37%
Water, Sewer & Garbage	9,898	8,000	9,898	10,000	9,898	99%
Park Attendant/ Security	18,448	18,000	45,577	45,000	-	0%
Public Works Charges	1,275	1,300	976	1,300	1,208	93%
Telephone	2,031	3,000	2,132	3,000	512	17%
Equipment allocations	1,370	1,000	-	1,000	-	0%
	<u>186,552</u>	<u>189,800</u>	<u>219,350</u>	<u>224,800</u>	<u>20,636</u>	<u>9%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>118,395</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of CLEC

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
<b>Revenues</b>						
Group Revenues	42,201	120,000	191,268	200,000	-	0%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	3,000	50%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>3,000</u>	<u>1%</u>
<b>Expenditures - Variable</b>						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	8,901	15%
Food Supplies	18,473	17,000	52,014	52,000	7,089	14%
Custodians	7,959	8,000	22,032	25,000	4,854	19%
Supplies	-	500	1,036	1,000	-	0%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>20,845</u>	<u>15%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	102,047	135,000	100,688	120,000	26,466	22%
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	8,380	42%
Heat	16,804	14,000	25,726	18,000	18,928	105%
Telephone & other Utilities	11,413	11,600	9,894	11,200	4,610	41%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	1,870	19%
Maintenance	32,162	31,000	31,033	33,000	6,390	19%
Public Works Charges	10,714	11,000	8,304	11,000	2,432	22%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,624</u>	<u>214,200</u>	<u>69,077</u>	<u>32%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,854</u>	<u>352,700</u>	<u>89,922</u>	<u>25%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(94,087)</u>	<u>(136,700)</u>	<u>(86,922)</u>	<u>64%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(50,174)</u>	<u>(130,500)</u>	<u>31,474</u>	<u>-24%</u>
<b>Lakeview Park Road</b>						
Road maintenance	4,314	9,000	3,079	7,000	1,560	22%
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(53,252)</u>	<u>(137,500)</u>	<u>29,914</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Capital Expenses

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 Var
<b>General</b>						
Asset appraisal - Insurance	-	10,000	7,500	-	-	-
Asset Retirement Obligations/Asset m	30,000	-	-	25,000	-	0%
Computer Equipment	19,126	15,000	2,356	15,000	-	0%
Development Cost Charges Review	-	30,000	2,523	36,000	10,366	29%
Emergency Operations Centre	-	-	-	50,000	-	0%
Hazmat Inventory	-	10,000	-	10,000	-	0%
Health Unit Repairs	-	-	-	-	-	-
Office Equipment	-	100,000	-	-	-	-
Land Purchase	-	-	-	-	-	-
Museum/Bell Tower Upgrades	12,356	20,000	-	-	-	-
Mildred Child Demo/upgrades	-	60,000	-	100,000	-	0%
Town hall renovations	291,799	1,600,000	357,146	2,600,000	317,676	12%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	<b>383,882</b>	<b>1,865,000</b>	<b>420,799</b>	<b>2,836,000</b>	<b>328,042</b>	<b>12%</b>

**CLEC**

Carpet / Flooring	-	5,000	-	5,000	-	0%
Exterior Building Paint	-	3,000	-	-	-	-
Hot Water on Demand	-	5,000	5,582	-	-	-
Clec Renovations	-	40,000	-	60,000	48,250	80%
Water system	9,034	5,000	-	5,000	972	19%
	<b>9,034</b>	<b>58,000</b>	<b>5,582</b>	<b>70,000</b>	<b>49,222</b>	<b>70%</b>

**Fire Department**

Heat Pump/Generator Replacement	18,240	15,000	10,199	15,000	-	0%
Forestry Hose and Gear	7,064	10,000	-	10,000	-	0%
#6 New Fire truck equipment	-	-	-	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Firehall repairs	13,346	16,000	11,783	16,000	-	0%
Training Ground Facilities	58,071	60,000	55,546	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	-	-	40,000	41,923	105%
Truck purchase	-	-	-	95,000	91,005	96%
Tools and Equipment ✓	-	3,000	-	3,000	-	0%
Hoses and valving	3,531	8,000	15,101	8,000	-	0%
	<b>100,252</b>	<b>137,000</b>	<b>92,629</b>	<b>222,000</b>	<b>147,128</b>	<b>66%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
General Fund - Schedule of Capital Expenses

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 Var
<b>Public Works</b>						
Multi-use Truck	-	80,000	-	125,000	-	0%
Equipment Purchase	-	280,000	265,691	-	-	-
Truck purchase	27,538	70,000	75,205	-	-	-
Garbage Truck	-	-	-	-	-	-
Active Transportation Plan	9,232	50,000	36,625	-	-	-
Annual Paving Program	113,305	200,000	174,975	175,000	-	0%
Lakeview Park - chip seal	-	20,000	-	-	-	-
North Shore Rd Engineering	-	-	-	-	-	-
PW Office/Yard	-	20,000	-	125,000	1,839	1%
Sidewalks	23,703	60,000	43,023	60,000	-	0%
Small tools	4,038	5,000	3,193	5,000	-	0%
Stormwater planning study	-	15,000	-	15,000	-	0%
Storm Upgrades - Arbutus	-	35,000	-	35,000	-	0%
Transit Shelter Upgrades	-	125,000	8,230	110,000	30,484	28%
	<b>177,816</b>	<b>960,000</b>	<b>606,941</b>	<b>650,000</b>	<b>32,324</b>	<b>5%</b>
<b>Lakeview Park</b>						
Golf Cart purchase	-	5,000	6,222	-	-	-
Resurfacing campsites - gravel/sand	2,398	10,000	-	10,000	-	0%
Lakeview storm upgrade	-	-	-	10,000	-	0%
Floating walkway repairs	6,939	10,000	-	10,000	-	0%
Lakeview Washrooms	-	-	-	30,000	-	0%
	<b>9,337</b>	<b>25,000</b>	<b>6,222</b>	<b>60,000</b>	<b>-</b>	<b>0%</b>
<b>Parks</b>						
Centennial Park Upgrades	12,000	250,000	-	-	-	-
Footbridge improvements	-	15,000	-	60,000	-	0%
Kasapi Park upgrades	-	30,000	-	-	-	-
Marina Park Dock Repairs	-	5,000	-	5,000	-	0%
Sahtlam Park	-	3,500	-	-	-	-
Stone Park	-	45,000	37,946	-	-	-
Riverside Park Improvements	-	50,000	-	50,000	-	0%
River's Edge Memorial Garden	64,834	20,000	-	-	-	-
Saywell Park Improvements	-	24,000	-	33,000	-	0%
Town Square Restaining	-	-	-	10,000	-	0%
	<b>76,834</b>	<b>442,500</b>	<b>37,946</b>	<b>158,000</b>	<b>-</b>	<b>0%</b>
<b>Total General Capital</b>	<b>757,155</b>	<b>3,487,500</b>	<b>1,170,120</b>	<b>3,996,000</b>	<b>556,716</b>	<b>14%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
Sewer Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<b>Revenues</b>						
User Rates	525,282	530,000	554,206	567,000	547,765	97%
Connection Fees	3,302	1,000	5,991	2,000	1,260	63%
Penalties And Other Interest	5,403	4,500	4,112	4,000	-	0%
Sewer Facilities Grant	-	2,200,000	-	-	-	-
Parcel Tax	250,200	253,600	257,850	438,000	-	0%
Contribution from others	7,335	-	5,297	-	-	-
Transfer From Surplus	-	978,900	-	-	-	-
	<u>791,522</u>	<u>3,968,000</u>	<u>827,457</u>	<u>1,011,000</u>	<u>549,025</u>	<u>54%</u>
<b>Expenditures</b>						
Administration	2,297	3,000	4,143	3,000	190	6%
Office Administration	68,000	68,000	68,000	69,000	-	0%
PW Administration	90,000	90,000	90,000	92,000	-	0%
Discounts	37,491	38,000	40,898	41,000	43,646	106%
General Maintenance	68,380	70,000	87,472	90,000	21,256	24%
Connections Maintenance	1,789	9,000	1,029	8,000	81	1%
Chlorination	2,018	15,000	18,527	15,000	2,309	15%
New Connections	3,842	3,000	2,711	3,000	-	0%
Sewer Flushing	5,015	6,000	6,166	7,000	5,054	72%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	17,844	24%
Sewer Lagoon Maintenance	81,268	91,000	93,895	95,000	19,899	21%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	18,698	4%
	<u>599,744</u>	<u>3,968,000</u>	<u>837,733</u>	<u>948,000</u>	<u>128,977</u>	<u>14%</u>
Surplus(Deficit)	<u>191,778</u>	<u>-</u>	<u>(10,276)</u>	<u>63,000</u>	<u>420,048</u>	

**SEWER CAPITAL**

Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	-	0%
Greendale Engineering	-	100,000	-	100,000	1,316	1%
Sewer I&I	-	250,000	208,358	250,000	17,382	7%
Sewer Treatment Plant Upgrades	-	3,000,000	9,223	-	-	-
Sewer Lagoon	66,155	50,000	11,438	-	-	-
Riverside Force Main	-	50,000	-	-	-	-
	<u>99,254</u>	<u>3,500,000</u>	<u>272,655</u>	<u>450,000</u>	<u>18,698</u>	<u>4%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<b>Revenues</b>						
User Rates	620,158	629,000	653,731	685,000	665,198	97%
Connection Fees	6,590	2,000	31,246	2,000	16,480	202%
Fire Hydrant Installation & other	8,100	4,000	14,922	4,000	5,070	127%
Other Penalties And Interest	6,486	5,500	5,194	5,000	168	3%
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	341,400	346,000	351,600	537,300	-	0%
Transfer From Surplus	-	306,500	-	-	-	-
	<u>982,734</u>	<u>1,293,000</u>	<u>1,056,692</u>	<u>1,233,300</u>	<u>686,915</u>	<u>56%</u>
<b>Expenditures</b>						
Administration	1,459	3,400	1,793	3,400	-	0%
Office Administration	117,500	119,000	119,000	119,000	-	0%
PW Administration	117,500	122,000	122,000	124,000	-	0%
Discounts	46,045	46,000	50,013	50,000	53,199	106%
Safety and Training	1,161	4,000	4,306	4,500	750	17%
Chlorination	1,766	6,000	-	-	-	-
Flushing	12,336	13,000	12,246	14,000	271	2%
Reservoir	3,679	7,000	1,150	7,000	566	8%
General Maintenance	123,221	115,000	79,741	115,000	25,138	22%
Hydrants	20,453	22,500	22,030	22,500	8,169	36%
New Connections	5,751	10,000	4,506	10,000	26	0%
Connection Maintenance	62,787	75,000	49,962	75,000	12,370	16%
Water Meters	23,985	20,000	17,525	20,000	15,301	77%
Pump House Maintenance	52,869	49,000	62,102	60,000	11,701	20%
Small equipment	-	-	-	-	3,332	-
Booster Pumps Maintenance	8,535	12,100	7,466	12,000	2,576	21%
Slopes water pump station	24,460	9,000	11,838	10,000	3,271	33%
Water treatment plant	262,510	260,000	150,893	260,000	55,733	21%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,986	-	400,375	-	-	-
Capital	308,984	400,000	27,760	381,000	1,569	0%
	<u>1,443,988</u>	<u>1,293,000</u>	<u>1,144,706</u>	<u>1,287,400</u>	<u>193,972</u>	<u>15%</u>
Surplus(Deficit)	<u>(461,254)</u>	<u>-</u>	<u>(88,014)</u>	<u>(54,100)</u>	<u>492,943</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - April 30, 2022  
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<u>WATER CAPITAL</u>						
Fire Hydrant Upgrades	-	100,000	27,760	61,000	-	0%
Greendale Trestle Watermain Upgrade	-	-	-	-	-	-
North Shore Pump Station upgrades	138,555	-	-	20,000	-	0%
River Road Water Main	22,112	-	-	-	-	-
Water Modelling	-	-	-	-	-	-
Water Treatment Upgrade	148,317	-	-	-	-	-
Watermain Upgrades	-	300,000	-	300,000	1,569	1%
Water metering	-	-	-	-	-	-
	<u>308,984</u>	<u>400,000</u>	<u>27,760</u>	<u>381,000</u>	<u>1,569</u>	<u>0%</u>