



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: September 2, 2021

SUBJECT: Financial Report for the Period Ending August 31, 2021

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

Point of Note

- Eleven of the twenty properties that had delinquent tax balances have paid after notification of impending tax sale. Tax sale will be held September 27, 2021 in Council Chambers.
- As per the budget a new caterpillar loader/backhoe was purchased for a cost of \$176,015. The 2012 John Deere has been sold for \$52,500, the proceeds are reflected in the sale of assets account.
- Work will soon commence on the Visitor Centre and Public Works roofs.
- The asset appraisal for insurance purposes has been awarded to Suncorp Valuations.
- Lakeview Park is closed for reservations after the September long weekend. Walk-in camping will be allowed until September 26 with minimal staffing.
- The Visitor Information Centre will remain open until September 26 as well. The Visitor Centre is closed Wednesdays.

Ronnie Gill, CPA, CGA

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

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
REVENUES						
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	69,678	139%
Business Licences	18,275	18,000	18,525	18,750	24,750	132%
Building and Other Permits	61,278	24,700	49,275	24,700	105,711	428%
Storm Drain Connection Fees	3,080	-	330	-	2,125	-
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	8,479	17%
Fire Service to CVRD	312,469	322,918	322,918	341,509	-	0%
Fire Department Recovery	35,139	-	-	-	-	-
Garbage Revenues	386,875	397,500	400,718	411,500	396,085	96%
Lakeview Revenues	213,222	1,000	203,952	197,000	240,652	122%
Sale of Assets	104,597	-	3,000	-	52,500	-
Public Works Revenues	3,313	-	12,243	-	8,463	-
Fire Department Revenues	8,034	-	25,359	-	333,660	-
FD Display Building Donations	-	-	30,291	-	-	-
BC Wildfire - Recoveries	-	-	-	-	117,794	-
Other Revenue	34,920	9,300	36,279	9,400	36,892	392%
Ambulance Building Lease	47,851	48,000	48,125	48,000	36,094	75%
Public Health Lease	16,675	16,800	16,675	16,800	12,511	74%
Clec Revenues	346,880	21,000	44,701	120,000	87,800	73%
Unconditional Transfers	494,157	494,900	495,911	507,900	508,516	100%
Conditional Transfers	13,825	615,000	483,910	1,167,499	23,788	2%
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%
	8,377,256	8,888,027	7,593,848	10,110,514	7,508,817	74%

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

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
EXPENDITURES						
General Government Services	539,969	528,400	576,928	591,900	177,919	30%
Fire Department	455,758	609,660	439,064	486,200	253,583	52%
Police Force	166,630	182,600	182,477	187,778	169,927	90%
Bylaw Enforcement & Other	44,845	61,000	46,951	64,000	80,426	126%
Public Works Administration	26,339	52,100	86,294	43,500	(60,223)	-138%
Public Works Roads	344,895	435,000	433,957	445,000	237,924	53%
Public Works - Equipment & Other	(107,180)	-	(122,122)	-	(61,566)	-
Garbage Expenses	390,275	408,500	408,715	427,000	262,254	61%
Planning, Health & Other	47,825	63,500	51,838	459,200	181,373	39%
Info Centre	18,415	22,000	18,673	46,500	8,078	17%
Parks	229,288	254,100	263,723	260,000	143,602	55%
Lakeview Park	178,112	33,600	186,552	189,800	169,707	89%
CLEC Expense	427,009	267,800	223,603	267,600	192,949	72%
Lakeview Road	2,312	10,000	4,314	9,000	1,925	21%
Transfer To Library	133,728	150,202	150,202	155,218	116,414	75%
Capital	1,469,101	2,846,000	757,155	3,487,500	724,913	21%
Debt Charges - Interest	3,928	4,000	3,997	4,000	1,963	49%
Debt Payments - Fire	173,037	209,000	212,526	194,300	120,766	62%
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	2,671,491	97%
	7,968,283	8,888,027	7,495,295	10,209,900	5,393,424	53%
Surplus(Deficit)	408,973	-	98,554	(99,386)	2,115,393	

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
General Government Services						
Mayor and Council Indemnities	80,475	81,400	76,586	82,900	44,810	54%
Mayor and Council Expenses	39,534	25,100	6,465	31,000	5,453	18%
Mildred Child Annex	1,944	2,500	2,308	2,500	1,919	77%
Municipal Hall	20,043	25,500	27,878	25,500	10,433	41%
Office Wages	442,633	450,000	476,772	480,000	270,424	56%
Office Expenses	38,831	51,000	34,494	50,000	34,469	69%
Data Processing	18,353	26,000	19,674	25,000	18,739	75%
Legal Expense	25,123	30,000	80,201	40,000	22,117	55%
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	83,646	84%
Grants-in-aid	2,449	3,000	1,850	3,000	750	25%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	82,789	-	13,370	-	(47,302)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	(277,000)	100%
	539,969	528,400	576,928	591,900	177,919	30%

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Fire Department						
Firefighters indemnities	107,194	110,000	109,173	115,000	63,654	55%
Other Wage Costs	22,369	18,000	23,673	18,000	26,967	150%
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	43,634	65%
Miscellaneous Operations	110,305	117,100	126,130	124,300	49,672	40%
Training	28,907	28,000	15,013	28,000	8,037	29%
Fire Vehicles & Equipment	81,030	101,100	70,266	109,900	44,252	40%
	446,923	449,700	423,240	476,200	250,216	53%
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	3,367	34%
	8,835	159,960	15,823	10,000	3,367	34%
Total Fire Department	455,758	609,660	439,064	486,200	253,583	52%

Bylaw Enforcement & Other

Emergency Measures	-	5,000	-	5,000	49,779	996%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	9,607	51%
Building Inspection	29,244	37,000	31,393	40,000	21,041	53%
	44,845	61,000	46,951	64,000	80,426	126%

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
PW Administration						
Shop and Yard	45,155	47,000	71,327	50,000	28,941	58%
PW Admin Wages	161,455	180,000	210,744	195,000	145,236	74%
PW Admin Other	4,895	10,100	5,817	10,500	3,395	32%
Safety and Training	31,035	34,000	17,406	34,000	8,204	24%
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%
	26,339	52,100	86,294	43,500	(60,223)	-138%
Equipment Costs						
Equipment	136,629	-	159,547	-	114,058	-
Equipment Allocations	(243,809)	-	(281,669)	-	(175,552)	-
	(107,180)	-	(122,122)	-	(61,494)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	8,858	-
Billable Outside Jobs - Recoveries	-	-	-	-	(8,931)	-
	-	-	-	-	(72)	-

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Road Maintenance						
Banners	5,095	9,000	121	9,000	6,644	74%
Boulevards	22,129	31,000	58,225	31,000	32,573	105%
Crack Sealing	-	10,000	9,563	10,000	-	0%
Dangerous Trees	10,963	20,000	15,298	20,000	7,387	37%
Ditches & Culverts	3,642	10,000	8,831	10,000	4,229	42%
Dust Control	3,989	5,000	3,805	5,000	969	19%
Landscaping	9,573	10,000	10,574	10,000	6,806	68%
Litter Control	7,832	14,000	7,294	14,000	4,369	31%
Marking	10,600	10,000	12,042	10,000	1,417	14%
Mowing	5,095	10,000	7,481	10,000	4,539	45%
Patching	16,792	20,000	27,858	26,000	6,715	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	13,713	98%
Sidewalks	13,638	20,000	16,896	20,000	9,273	46%
Signs	14,787	16,000	9,306	16,000	16,754	105%
Snow removal	31,339	50,000	40,946	50,000	9,575	19%
Storm Drains & Catch Basins	23,519	40,000	42,964	40,000	27,623	69%
Street Lighting	97,951	90,000	95,225	94,000	50,597	54%
Street Sweeping	17,468	11,000	11,787	11,000	5,611	51%
Office Administration Charge	21,700	22,000	22,000	22,000	22,000	100%
	344,895	435,000	433,957	445,000	237,924	53%

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Garbage Collection						
Revenues						
Regular collections	327,433	334,000	336,202	347,000	351,926	101%
Toter rentals	4,069	4,000	4,417	4,000	4,590	115%
Penalties	3,782	3,500	4,115	3,500	1,602	46%
Recycling	51,592	56,000	55,985	57,000	37,968	67%
	386,875	397,500	400,718	411,500	396,085	96%
Expenditures						
Regular collection costs	236,987	250,000	249,005	260,000	155,935	60%
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	36,821	46%
Recycling costs	43,501	46,000	40,891	42,000	24,498	58%
	390,275	408,500	408,715	427,000	262,254	61%
Net	(3,400)	(11,000)	(7,996)	(15,500)	133,832	

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Public Health						
Ambulance Building Lease	47,851	48,000	48,125	48,000	36,094	75%
Public Health Lease	16,675	16,800	16,675	16,800	12,511	74%
					-	
Public Health Expenses	<u>11,706</u>	<u>17,000</u>	<u>11,916</u>	<u>16,000</u>	<u>5,591</u>	<u>35%</u>
NET	<u>52,819</u>	<u>47,800</u>	<u>52,884</u>	<u>48,800</u>	<u>43,014</u>	<u>88%</u>
Planning						
Planning and Zoning Expenses	<u>23,380</u>	<u>40,000</u>	<u>36,094</u>	<u>40,000</u>	<u>19,891</u>	<u>50%</u>
Other Functions						
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	127,503	47%
Poverty Reduction Strategy	-	-	-	25,000	24,700	99%
75th Birthday Celebration	6,767	-	-	-	-	-
	<u>12,738</u>	<u>6,500</u>	<u>3,828</u>	<u>403,200</u>	<u>155,890</u>	<u>39%</u>
Total Development Services Expenses	<u>47,825</u>	<u>63,500</u>	<u>51,838</u>	<u>459,200</u>	<u>181,373</u>	<u>39%</u>
Info Centre						
PW Labour	452	2,200	313	47,200	13,061	28%
Water, Sewer & Garbage	-	700	-	800	777	97%
Contracted Services	15,000	15,000	15,000	2,000	1,603	80%
Other Expenses	4,164	5,300	4,560	6,500	2,637	41%
Recoveries	(1,200)	(1,200)	(1,200)	(10,000)	(10,000)	100%
	<u>18,415</u>	<u>22,000</u>	<u>18,673</u>	<u>46,500</u>	<u>8,078</u>	<u>17%</u>

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Parks						
Beaver Park	5,665	6,000	117	6,000	25	0%
Bell Tower School	1,341	2,400	1,988	2,500	1,000	40%
Centennial Park	33,160	22,000	53,368	23,500	12,315	52%
Central Park	14,838	18,500	15,432	18,500	7,309	40%
Civic Square	794	1,000	1,314	1,000	808	81%
Communities in Bloom	-	2,000	-	2,000	-	0%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	2,176	73%
Dashwood Park	105	1,000	1,134	1,000	418	42%
Entrance Sign	9,479	10,000	13,421	10,000	5,376	54%
Footbridge	1,232	2,000	1,399	2,000	1,746	87%
Footpath maintenance	212	1,500	353	1,500	397	26%
Gillespie Park	607	-	-	-	31	-
Heritage Garden	6,796	7,000	11,311	7,000	3,748	54%
Kaatza Museum	12,219	13,800	11,456	13,000	9,612	74%
Kates Park - King George	4,380	10,000	13,425	10,000	5,898	59%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	6,256	179%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	7,183	80%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	1,873	19%
Park Bench Maintenance	8,251	6,000	546	6,000	2,237	37%
Parks General	34,974	23,500	23,644	27,000	1,890	7%
Parkstone Park	1,011	2,000	1,525	2,000	1,269	63%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	2,428	61%
Rivers Edge Memorial Garden	4,315	5,000	10,957	5,000	3,243	65%
Riverside Park	3,598	5,000	6,249	5,000	4,803	96%
Sahtlam Park	1,488	3,000	9,279	3,000	1,212	40%
Saywell Park	20,596	20,500	16,460	20,000	16,824	84%
Seniors Centre	2,011	3,100	4,361	4,000	2,385	60%
Ted Burns Nature Preserve	1,709	2,000	-	2,000	1,424	71%
Pickleball Courts	977	3,000	3,462	3,000	1,433	48%
Town Square	2,992	5,000	591	5,000	1,456	29%
Trans Canada Trail	876	4,000	1,462	4,000	989	25%
Trestle Walkway	814	2,000	369	2,000	486	24%
Vandalism	-	5,000	-	5,000	357	7%
Washrooms	21,097	20,000	14,628	20,000	18,661	93%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	3,333	67%
Office Administration Charge	12,100	12,100	12,100	13,000	13,000	100%
	229,288	254,100	263,723	260,000	143,602	55%

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Lakeview Park						
Reservations	152,399	1,000	160,187	158,000	198,777	126%
Walk Ins	17,239	-	7,895	7,000	3,425	49%
Power Fees	24,401	-	22,924	23,000	27,218	118%
Wood and ice sales	4,777	-	2,243	2,000	3,750	187%
Operating Grant	7,762	-	4,088	-	-	-
Moorage	6,645	-	6,614	7,000	7,483	107%
	<u>213,222</u>	<u>1,000</u>	<u>203,952</u>	<u>197,000</u>	<u>240,652</u>	<u>122%</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	48,949	75%
Maintenance Wages	11,765	-	2,828	10,000	1,940	19%
Contracted Services	16,140	500	9,695	10,000	9,127	91%
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	11,019	73%
Other Expenses	7,456	4,100	7,398	8,000	18,466	231%
Water, Sewer & Garbage	8,157	8,500	9,898	8,000	9,898	124%
Park Attendant/ Security	16,508	-	18,448	18,000	24,352	135%
Public Works Charges	1,399	1,000	1,275	1,300	976	75%
Telephone	1,998	3,000	2,031	3,000	1,381	46%
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>169,707</u>	<u>89%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,399</u>	<u>7,200</u>	<u>70,945</u>	

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

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Revenues						
Group Revenues	340,880	15,000	42,201	120,000	48,700	41%
Programming revenues	-	-	-	-	37,600	-
Rental Income	6,000	6,000	2,500	-	1,500	-
	346,880	21,000	44,701	120,000	87,800	73%
Expenditures - Variable						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	34,451	164%
Food Supplies	68,929	2,000	18,473	17,000	38,187	225%
Custodians	29,262	4,000	7,959	8,000	8,142	102%
Supplies	2,070	500	-	500	994	199%
	162,970	11,000	46,836	47,000	81,773	174%
Expenditures - Fixed						
Admin Salaries	171,653	182,000	102,047	135,000	60,266	45%
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	7,811	67%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,818	5,000	6,356	127%
Maintenance	23,029	6,000	32,162	31,000	15,797	51%
Public Works Charges	11,829	8,000	10,714	11,000	5,176	47%
Miscellaneous Operations	-	-	-	-	-	-
	264,039	256,800	176,768	220,600	111,175	50%
Total Expenses	427,009	267,800	223,603	267,600	192,949	72%
NET CLEC OPERATIONS	(80,129)	(246,800)	(178,902)	(147,600)	(105,149)	71%
NET LAKEVIEW AND CLEC	(45,019)	(279,400)	(161,502)	(140,400)	(34,204)	24%
Lakeview Park Road						
Road maintenance	2,312	10,000	4,314	9,000	1,925	21%
NET	(47,331)	(289,400)	(165,816)	(149,400)	(36,129)	

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

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
General						
Asset appraisal - Insurance	-	-	-	10,000	-	0%
Asset management plan	5,000	40,000	30,000	-	-	-
Computer Equipment	-	30,000	19,126	15,000	5,230	35%
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	84,506	5%
Truck #1 Display Building	-	12,500	30,601	20,000	47,039	235%
	120,883	1,964,500	383,882	1,865,000	146,018	8%
CLEC						
Carpet / Flooring	-	-	-	5,000	-	0%
Electrical upgrades	5,319	-	-	-	-	-
Exterior Building Paint	-	3,000	-	3,000	-	0%
Hot Water on Demand	-	-	-	5,000	-	0%
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	-	0%
Fire Department						
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 - August 31, 2021
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
Public Works						
Equipment Purchase	357,140	70,000	-	360,000	176,015	49%
Truck purchase	37,364	35,000	27,538	70,000	74,642	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	6,953	12%
Small tools	3,691	5,000	4,038	5,000	1,556	31%
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	485,100	51%
Lakeview Park						
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%
Parks						
Centennial Park Upgrades	-	-	12,000	250,000	2,907	1%
Footbridge improvements	-	10,000	-	15,000	-	0%
Kasapi Park upgrades	-	-	-	30,000	1,585	5%
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	-	0%
Saywell Park Improvements	-	24,000	-	24,000	-	0%
Town Square Ramp	9,700	-	-	-	-	-
	11,531	139,000	76,834	442,500	27,818	6%
Total General Capital	1,469,101	2,846,000	757,155	3,487,500	724,913	21%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2021
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
Revenues						
User Rates	496,316	498,000	525,282	530,000	535,872	101%
Connection Fees	3,080	1,000	3,302	1,000	5,621	562%
Penalties And Other Interest	4,857	4,500	5,403	4,500	2,272	50%
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	-	-	-	-
	670,953	3,953,000	791,522	2,989,100	801,616	27%
Expenditures						
Administration	3,846	3,000	2,297	3,000	15	1%
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	57,344	82%
Connections Maintenance	4,747	9,000	1,789	9,000	810	9%
Chlorination	8,752	10,000	2,018	15,000	5,406	36%
New Connections	362	3,000	3,842	3,000	2,530	84%
Sewer Flushing	4,845	6,000	5,015	6,000	5,132	86%
Sewer Pump Maintenance	47,557	75,000	43,103	75,000	26,997	36%
Sewer Lagoon Maintenance	94,582	91,000	81,268	91,000	61,873	68%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	97,287	-	-	-
Capital	75,683	3,495,000	99,254	3,500,000	35,404	1%
	600,256	3,953,000	599,744	3,968,000	394,409	10%
Surplus(Deficit)	70,697	-	191,778	(978,900)	407,206	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	285	1%
Greendale Rd. Engineering	-	-	-	100,000	-	0%
Sewer I&I	-	-	-	250,000	16,348	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%
	75,683	3,495,000	99,254	3,500,000	35,404	1%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2021
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
Revenues						
User Rates	589,748	595,000	620,158	629,000	636,932	101%
Connection Fees	9,550	1,000	6,590	2,000	26,506	#####
Fire Hydrant Installation & other	3,300	4,000	8,100	4,000	12,375	309%
Other Penalties And Interest	5,829	5,500	6,486	5,500	2,939	53%
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>1,030,352</u>	<u>104%</u>
Expenditures						
Administration	2,470	3,400	1,459	3,400	1,736	51%
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	820	12%
General Maintenance	77,820	100,000	123,221	115,000	49,765	43%
Hydrants	12,354	22,500	20,453	22,500	8,314	37%
New Connections	3,852	10,000	5,751	10,000	4,332	43%
Connection Maintenance	55,629	75,000	59,117	75,000	32,992	44%
Water Meters	12,895	20,000	23,985	20,000	12,707	64%
Pump House Maintenance	38,291	42,000	52,869	49,000	35,734	73%
Small equipment	5,345	-	-	-	-	-
Booster Pumps Maintenance	10,622	12,000	8,535	12,100	5,108	42%
Slopes water pump station	6,696	8,000	24,460	9,000	9,235	103%
Greendale Water Connection	3,356	-	3,670	-	25	-
Water treatment plant	134,321	200,000	262,510	260,000	95,957	37%
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>593,182</u>	<u>46%</u>
Surplus(Deficit)	<u>(863,755)</u>	<u>-</u>	<u>(461,254)</u>	<u>(306,500)</u>	<u>437,170</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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>