



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: September 1, 2022

SUBJECT: Financial Report for the Period Ending August 31, 2022

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

Point of Note

- Four of the eleven properties that had delinquent tax balances have paid after notification of impending tax sale. All property owners, except one, have been in contact and are aware of the tax sale.
- Tax sale will be held September 26, 2022, at the new temporary location, 38 King George St. N. The list of properties in tax sale will be posted to the Town's website on September 12.
- Business license revenue in the amount of \$27,650 is shown on these statements, however approximately \$8,000 has not been collected. Notices of outstanding balances have been mailed to business owners that have not paid for their licenses.
- The operations of Lakeview Park and Clec show a deficit of \$126,000. However, there are accounts receivable to be billed in the amount of \$140,000.


Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
REVENUES						
Taxes	2,232,765	2,289,656	2,289,015	2,398,980	2,398,981	100%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,874	57,000	56,084	56,000	19,460	35%
Penalties and Interest on Taxes	77,005	50,000	73,313	60,000	68,385	114%
Business Licences	18,525	18,750	19,900	19,500	27,650	142%
Building and Other Permits	49,275	24,700	132,828	44,000	115,305	262%
Storm Drain Connection Fees	330	-	2,495	-	2,520	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	3,090	114%
Interest on Investments	59,731	50,000	15,375	17,000	67,916	400%
Fire Service to CVRD	322,918	341,509	330,670	331,000	348,898	105%
Garbage Revenues	400,718	411,500	415,514	418,000	417,925	100%
Lakeview Revenues	203,952	197,000	263,263	231,000	234,936	102%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	33,135	-	8,320	-
Fire Department Revenues	25,359	-	1,424	-	-	-
FD Display Building Donations	30,291	-	3,763	-	-	-
BC Wildfire - Recoveries	-	-	171,549	-	96,257	-
Other Revenue	36,279	9,400	57,903	30,000	11,436	38%
Ambulance Building Lease	48,125	48,000	48,125	48,200	36,094	75%
Public Health Lease	16,675	16,800	16,682	16,800	12,513	74%
Clec Revenues	44,701	120,000	232,768	216,000	50,222	23%
Unconditional Transfers	495,911	507,900	510,937	511,900	639,945	125%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	51,764	3%
Firesmart Community Grant	-	271,700	58,982	-	(3,654)	-
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	-	-	-	-	-	-
Prior year Surplus	-	99,386	-	-	-	-
Police Tax Levy	182,477	187,778	187,756	199,950	199,951	100%
Library Levy	150,202	155,218	155,218	163,581	163,690	100%
Collections For Other Govts.	2,612,329	2,753,404	2,751,519	3,104,703	3,104,544	100%
	7,593,848	10,209,900	8,283,365	10,934,184	8,076,146	74%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
EXPENDITURES						
General Government Services	576,928	591,900	563,531	645,300	253,398	39%
Fire Department	439,064	486,200	487,237	526,100	354,488	67%
Police Force	182,477	187,778	187,756	199,950	182,864	91%
Bylaw Enforcement & Other	46,951	64,000	59,107	65,000	32,399	50%
Public Works Administration	86,294	43,500	70,534	90,000	(61,221)	-68%
Public Works Roads	433,957	445,000	383,007	445,000	193,239	43%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	(80,922)	-
Garbage Expenses	408,715	427,000	410,766	431,000	273,939	64%
Planning, Health & Other	51,838	459,200	425,186	61,500	66,848	109%
Visitor Information Centre	18,673	46,500	26,911	38,400	12,765	33%
Parks	263,723	260,000	242,647	260,000	145,216	56%
Lakeview Park	186,552	189,800	219,350	224,800	180,827	80%
CLEC Expense	223,603	267,600	326,854	352,700	229,006	65%
Lakeview Road	4,314	9,000	3,079	7,000	2,280	33%
Transfer To Library	150,202	155,218	155,218	163,581	122,686	75%
Capital	757,155	3,487,500	1,170,120	3,996,000	1,173,314	29%
Debt Charges - Interest	3,997	4,000	3,230	4,000	2,539	63%
Debt Payments - Fire	212,526	194,300	194,242	176,400	102,867	58%
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	3,030,824	98%
	7,495,295	10,209,900	8,478,131	10,931,434	6,217,355	57%
Surplus(Deficit)	98,554	-	(194,765)	2,750	1,858,791	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of General Government Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
General Government Services						
Mayor and Council Indemnities	76,586	82,900	82,796	82,000	49,222	60%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	24,415	79%
Mildred Child Annex	2,308	2,500	2,430	2,500	2,655	106%
Municipal Hall	27,878	25,500	15,371	25,500	11,968	47%
Office Wages	476,772	480,000	469,767	485,000	290,745	60%
Office Expenses	34,494	50,000	55,154	60,000	46,199	77%
Data Processing	19,674	25,000	22,602	30,000	30,727	102%
Legal Expense	80,201	40,000	29,789	40,000	7,005	18%
Audit	18,398	25,000	19,436	26,000	9,975	38%
Elections	12,092	4,000	-	20,000	854	4%
Insurance	85,441	100,000	99,221	120,000	96,113	80%
Grants-in-aid	1,850	3,000	1,750	3,000	1,000	33%
Ohtaki expense	-	-	-	2,000	-	0%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	(35,780)	-
Insurance and administration recover	(278,600)	(277,000)	(277,000)	(281,700)	(281,700)	100%
	576,928	591,900	563,531	645,300	253,398	39%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Protective Services Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Fire Department						
Firefighters indemnities	109,173	115,000	114,712	120,000	68,524	57%
Other Wage Costs	23,673	18,000	23,586	18,000	37,564	209%
Town Administration	14,000	14,000	14,000	14,700	14,700	100%
Fire Hall Operations and Maint.	64,985	67,000	57,548	69,000	52,890	77%
Miscellaneous Operations	126,130	124,300	124,990	145,000	37,300	26%
Training	15,013	28,000	15,561	28,000	16,419	59%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	59,271	49%
	<u>423,240</u>	<u>476,200</u>	<u>432,397</u>	<u>516,100</u>	<u>286,668</u>	<u>56%</u>
BC Wildfire Costs	-	-	44,266	-	33,331	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	34,488	345%
	<u>15,823</u>	<u>10,000</u>	<u>54,840</u>	<u>10,000</u>	<u>67,820</u>	<u>678%</u>
Total Fire Department	<u>439,064</u>	<u>486,200</u>	<u>487,237</u>	<u>526,100</u>	<u>354,488</u>	<u>67%</u>

Bylaw Enforcement & Other

Emergency Measures	-	5,000	5,658	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	8,562	43%
Building Inspection	31,393	40,000	35,361	40,000	23,837	60%
	<u>46,951</u>	<u>64,000</u>	<u>59,107</u>	<u>65,000</u>	<u>32,399</u>	<u>50%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Public Works Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
PW Administration						
Shop and Yard	71,327	50,000	58,422	55,000	32,289	59%
PW Admin Wages	210,744	195,000	242,966	240,000	144,079	60%
PW Admin Other	5,817	10,500	5,206	9,000	3,550	39%
Safety and Training	17,406	34,000	9,940	34,000	6,861	20%
Office Administration Charge	14,000	14,000	14,000	17,000	17,000	100%
Recovery from Utilities	(233,000)	(260,000)	(260,000)	(265,000)	(265,000)	100%
	86,294	43,500	70,534	90,000	(61,221)	-68%
Equipment Costs						
Equipment	159,547	-	169,555	-	109,557	-
Equipment Allocations	(281,669)	-	(288,072)	-	(161,870)	-
	(122,122)	-	(118,517)	-	(52,313)	-
Other Costs						
Billable Outside Jobs	-	-	14,686	-	5,310	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	(33,918)	-
	-	-	-	-	(28,609)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Public Works Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Road Maintenance						
Banners	121	9,000	6,644	9,000	-	0%
Boulevards	58,225	31,000	51,251	40,000	22,906	57%
Crack Sealing	9,563	10,000	-	15,000	9,608	64%
Dangerous Trees	15,298	20,000	8,847	16,000	2,473	15%
Ditches & Culverts	8,831	10,000	5,450	10,000	-	0%
Dust Control	3,805	5,000	969	4,000	742	19%
Grading	-	-	-	-	47	-
Landscaping	10,574	10,000	8,813	9,000	2,887	32%
Litter Control	7,294	14,000	6,406	9,000	1,805	20%
Marking	12,042	10,000	6,327	8,000	170	2%
Mowing	7,481	10,000	8,585	9,000	5,347	59%
Patching	27,858	26,000	11,698	20,000	9,089	45%
Roads-other	15,590	11,000	12,686	9,000	1,027	11%
Seasonal decoration	10,594	12,000	6,722	10,000	1,490	15%
Shoulders	7,557	14,000	16,536	16,000	2,692	17%
Sidewalks	16,896	20,000	12,712	20,000	4,962	25%
Signs	9,306	16,000	20,284	18,000	3,074	17%
Snow removal	40,946	50,000	26,003	50,000	21,331	43%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	15,346	33%
Street Lighting	95,225	94,000	81,531	94,000	63,016	67%
Street Sweeping	11,787	11,000	7,466	11,000	3,226	29%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	433,957	445,000	383,007	445,000	193,239	43%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Garbage Collection

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Garbage Collection						
Revenues						
Regular collections	336,202	347,000	352,857	353,000	367,562	104%
Toter rentals and sales	4,417	4,000	5,137	4,000	10,680	267%
Penalties	4,115	3,500	2,942	3,000	1,613	54%
Recycling	55,985	57,000	54,578	58,000	38,070	66%
	400,718	411,500	415,514	418,000	417,925	100%
Expenditures						
Regular collection costs	249,005	260,000	247,387	262,000	171,608	65%
Office Administration Charges	18,000	19,000	19,000	19,000	19,000	100%
PW Administration Charges	25,500	26,000	26,000	27,000	27,000	100%
Tipping Fees	75,318	80,000	77,133	80,000	30,703	38%
Recycling costs	40,891	42,000	41,247	43,000	25,629	60%
	408,715	427,000	410,766	431,000	273,939	64%
Net	(7,996)	(15,500)	4,748	(13,000)	143,985	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Other Development Services

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Public Health						
Ambulance Building Lease	48,125	48,000	48,125	48,200	36,094	75%
Public Health Lease	16,675	16,800	16,682	16,800	12,513	74%
Public Health Expenses	11,916	16,000	13,313	16,000	6,104	38%
NET	52,884	48,800	51,494	49,000	42,503	87%
Planning						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	16,075	40%
Other Functions						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	1,415	142%
Heritage Advisory	-	500	-	500	-	0%
Community Services	-	100,000	-	-	-	-
Cowichan Aquatic Centre	3,400	4,000	3,437	4,000	3,523	88%
CRI Firesmart Project	-	271,700	148,494	-	39,731	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
	3,828	403,200	176,882	5,500	44,669	812%
Total Development Services Expenses	51,838	459,200	425,186	61,500	66,848	109%
Visitor Information Centre						
PW Labour	313	47,200	29,002	44,500	21,946	49%
Water, Sewer & Garbage	-	800	777	900	815	91%
Contracted Services	15,000	2,000	2,626	3,000	2,068	69%
Other Expenses	4,560	6,500	4,506	5,000	2,937	59%
	19,873	56,500	36,911	53,400	27,765	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(15,000)	100%
Recoveries	(1,200)	-	-	-	-	-
	18,673	46,500	26,911	38,400	12,765	33%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Parks

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Parks						
Beaver Park	117	6,000	25	3,000	355	12%
Bell Tower School	1,988	2,500	1,249	2,000	815	41%
Centennial Park	53,368	23,500	44,432	23,000	22,360	97%
Central Park	15,432	18,500	13,714	16,000	10,745	67%
Civic Square	1,314	1,000	971	1,000	28	3%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	2,670	89%
Dashwood Park	1,134	1,000	418	1,000	600	60%
Entrance Sign	13,421	10,000	7,928	10,000	6,349	63%
Footbridge	1,399	2,000	2,443	2,000	832	42%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	409	27%
Heritage Garden	11,311	7,000	5,135	7,000	3,184	45%
Kaatza Museum	11,456	13,000	20,833	13,000	8,367	64%
Kates Park - King George	13,425	10,000	9,997	10,000	5,729	57%
Lakedays Preparation	53	1,000	-	1,000	28	3%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	1,945	39%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	6,869	57%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	2,510	25%
Park Bench Maintenance	546	6,000	3,803	6,000	(4,035)	-67%
Parks General	23,644	27,000	2,701	25,000	8,289	33%
Parkstone Park	1,525	2,000	1,757	2,000	1,482	74%
Joginder Bains Park - Point Ideal	4,087	4,000	4,617	4,000	2,022	51%
Rivers Edge Memorial Garden	10,957	5,000	5,993	5,000	4,780	96%
Riverside Park	6,249	5,000	5,764	6,000	10,167	169%
Sahtlam Park	9,279	3,000	2,433	3,000	812	27%
Saywell Park	16,460	20,000	23,674	26,000	13,924	54%
Seniors Centre	4,361	4,000	3,312	4,000	3,864	97%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	909	45%
Pickleball Courts	3,462	3,000	1,778	3,000	2,526	84%
Rhododendrum Park Com. in Bloom	-	2,000	302	2,000	-	0%
Town Square	591	5,000	1,671	4,000	385	10%
Trans Canada Trail	1,462	4,000	1,164	3,000	125	4%
Vandalism	-	5,000	480	5,000	55	1%
Washrooms	14,628	20,000	28,124	20,000	10,283	51%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	2,834	57%
Office Administration Charge	12,100	13,000	13,000	13,000	13,000	100%
	<u>263,723</u>	<u>260,000</u>	<u>242,647</u>	<u>260,000</u>	<u>145,216</u>	<u>56%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Parks

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Lakeview Park						
Reservations	160,187	158,000	200,043	195,000	190,291	98%
Walk Ins and extra adults	7,895	7,000	7,585	6,000	9,715	162%
Power Fees	22,924	23,000	28,398	26,000	29,669	114%
Wood and ice sales	2,243	2,000	3,871	2,000	1,405	70%
Operating Grant	4,088	-	15,821	-	-	-
Moorage	6,614	7,000	7,544	2,000	3,856	193%
	<u>203,952</u>	<u>197,000</u>	<u>263,263</u>	<u>231,000</u>	<u>234,936</u>	<u>102%</u>
Office Administration Charge	5,000	8,000	8,000	8,000	8,000	100%
CLEC Admin Charges	31,000	31,000	31,000	31,000	31,000	100%
Summer Student Wages	64,709	65,000	67,957	69,000	55,529	80%
Maintenance Wages	2,828	10,000	3,554	4,000	15,937	398%
Contracted Services	9,695	10,000	10,690	10,000	4,749	47%
PW Labour	2,227	2,500	1,730	2,500	3,855	154%
Hydro and Electricity	6,920	9,000	5,743	8,000	3,384	42%
Materials and Supplies	23,754	15,000	19,161	19,000	16,546	87%
Other Expenses	7,398	8,000	12,931	13,000	8,740	67%
Water, Sewer & Garbage	9,898	8,000	9,898	10,000	10,355	104%
Park Attendant/ Security	18,448	18,000	45,577	45,000	19,892	44%
Public Works Charges	1,275	1,300	976	1,300	1,732	133%
Telephone	2,031	3,000	2,132	3,000	1,109	37%
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>180,827</u>	<u>80%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>54,108</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of CLEC

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Revenues						
Group Revenues	42,201	120,000	191,268	200,000	45,422	23%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	4,800	80%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>50,222</u>	<u>23%</u>
Expenditures - Variable						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	37,996	63%
Food Supplies	18,473	17,000	52,014	52,000	59,059	114%
Custodians	7,959	8,000	22,032	25,000	20,715	83%
Supplies	-	500	1,036	1,000	922	92%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>118,692</u>	<u>86%</u>
Expenditures - Fixed						
Admin Salaries	102,047	135,000	100,688	120,000	50,194	42%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	100%
Housing Allowance	2,500	-	-	-	-	-
Town Administration	8,000	22,000	22,000	22,000	22,000	100%
Electricity	17,310	22,000	17,614	20,000	14,979	75%
Heat	16,804	14,000	25,726	18,000	25,696	143%
Telephone & other Utilities	11,413	11,600	9,894	11,200	6,830	61%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	5,490	55%
Maintenance	32,162	31,000	31,033	33,000	10,120	31%
Public Works Charges	10,714	11,000	8,304	11,000	6,005	55%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,624</u>	<u>214,200</u>	<u>110,314</u>	<u>52%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,854</u>	<u>352,700</u>	<u>229,006</u>	<u>65%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(94,087)</u>	<u>(136,700)</u>	<u>(178,785)</u>	<u>131%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(50,174)</u>	<u>(130,500)</u>	<u>(124,676)</u>	<u>96%</u>
Lakeview Park Road						
Road maintenance	4,314	9,000	3,079	7,000	2,280	33%
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(53,252)</u>	<u>(137,500)</u>	<u>(126,956)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Capital Expenses

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 Var
General						
Asset appraisal - Insurance	-	10,000	7,500	-	-	-
Asset Retirement Obligations/Asset ma	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	24,671	69%
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	835,483	32%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	383,882	1,865,000	420,799	2,836,000	860,154	30%

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%
	9,034	58,000	5,582	70,000	49,222	70%

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%
	100,252	137,000	92,629	222,000	147,128	66%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
General Fund - Schedule of Capital Expenses

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 Var
Public Works						
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	50	0%
Small tools	4,038	5,000	3,193	5,000	528	11%
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	31,697	29%
	177,816	960,000	606,941	650,000	34,114	5%
Lakeview Park						
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%
	9,337	25,000	6,222	60,000	-	0%
Parks						
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	40,996	82%
River's Edge Memorial Garden	64,834	20,000	-	-	-	-
Saywell Park Improvements	-	24,000	-	33,000	41,700	126%
Town Square Restaining	-	-	-	10,000	-	0%
	76,834	442,500	37,946	158,000	82,696	52%
Total General Capital	757,155	3,487,500	1,170,120	3,996,000	1,173,314	29%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
Sewer Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues						
User Rates	525,282	530,000	554,206	567,000	562,705	99%
Connection Fees	3,302	1,000	5,991	2,000	2,520	126%
Penalties And Other Interest	5,403	4,500	4,112	4,000	2,260	57%
Sewer Facilities Grant	-	2,200,000	-	-	-	-
Parcel Tax	250,200	253,600	257,850	438,000	438,000	100%
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>1,005,486</u>	<u>99%</u>
Expenditures						
Administration	2,297	3,000	4,143	3,000	190	6%
Office Administration	68,000	68,000	68,000	69,000	69,000	100%
PW Administration	90,000	90,000	90,000	92,000	92,000	100%
Discounts	37,491	38,000	40,898	41,000	43,710	107%
General Maintenance	68,380	70,000	87,472	90,000	49,617	55%
Connections Maintenance	1,789	9,000	1,029	8,000	2,883	36%
Chlorination	2,018	15,000	18,527	15,000	8,355	56%
New Connections	3,842	3,000	2,711	3,000	64	2%
Sewer Flushing	5,015	6,000	6,166	7,000	5,054	72%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	31,362	42%
Sewer Lagoon Maintenance	81,268	91,000	93,895	95,000	39,324	41%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	31,453	7%
	<u>599,744</u>	<u>3,968,000</u>	<u>837,733</u>	<u>948,000</u>	<u>373,013</u>	<u>39%</u>
Surplus(Deficit)	<u>191,778</u>	<u>-</u>	<u>(10,276)</u>	<u>63,000</u>	<u>632,473</u>	
SEWER CAPITAL						
Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	-	0%
Greendale Engineering	-	100,000	-	100,000	12,620	13%
Sewer I&I	-	250,000	208,358	250,000	18,833	8%
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>31,453</u>	<u>7%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 2022
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues						
User Rates	620,158	629,000	653,731	685,000	671,052	98%
Connection Fees	6,590	2,000	31,246	2,000	32,860	202%
Fire Hydrant Installation & other	8,100	4,000	14,922	4,000	5,080	127%
Other Penalties And Interest	6,486	5,500	5,194	5,000	2,841	57%
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	341,400	346,000	351,600	537,300	537,600	100%
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>1,249,433</u>	<u>101%</u>
Expenditures						
Administration	1,459	3,400	1,793	3,400	1,825	54%
Office Administration	117,500	119,000	119,000	119,000	119,000	100%
PW Administration	117,500	122,000	122,000	124,000	124,000	100%
Discounts	46,045	46,000	50,013	50,000	53,272	107%
Safety and Training	1,161	4,000	4,306	4,500	1,474	33%
Chlorination	1,766	6,000	-	-	6,932	-
Flushing	12,336	13,000	12,246	14,000	13,191	94%
Reservoir	3,679	7,000	1,150	7,000	944	13%
General Maintenance	123,221	115,000	79,741	115,000	47,028	41%
Hydrants	20,453	22,500	22,030	22,500	9,272	41%
New Connections	5,751	10,000	4,506	10,000	1,083	11%
Connection Maintenance	62,787	75,000	49,962	75,000	30,828	41%
Water Meters	23,985	20,000	17,525	20,000	25,600	128%
Pump House Maintenance	52,869	49,000	62,102	60,000	21,854	36%
Small equipment	-	-	-	-	3,332	-
Booster Pumps Maintenance	8,535	12,100	7,466	12,000	6,396	53%
Slopes water pump station	24,460	9,000	11,838	10,000	4,798	48%
Water treatment plant	262,510	260,000	150,893	260,000	99,403	38%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,986	-	400,375	-	-	-
Capital	308,984	400,000	27,760	381,000	24,520	6%
	<u>1,443,988</u>	<u>1,293,000</u>	<u>1,144,706</u>	<u>1,287,400</u>	<u>594,754</u>	<u>46%</u>
Surplus(Deficit)	<u>(461,254)</u>	<u>-</u>	<u>(88,014)</u>	<u>(54,100)</u>	<u>654,678</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	16,637	27%
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	7,883	3%
Water metering	-	-	-	-	-	-
	<u>308,984</u>	<u>400,000</u>	<u>27,760</u>	<u>381,000</u>	<u>24,520</u>	<u>6%</u>