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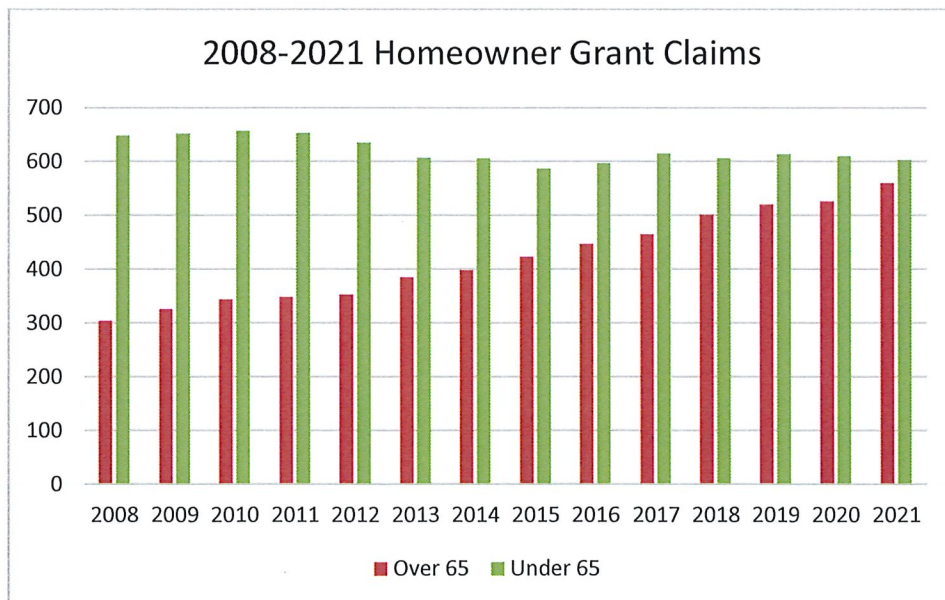
TO: Chief Administrative Officer
FROM: Director of Finance
DATE: March 8, 2022

SUBJECT: Financial Report for the Period Ending February 28, 2022

The statements of revenues and expenditures for the general, sewer and water funds for the year ended December 31, 2021, and the period ended February 28, 2022 are attached for your review.

Points of Note

- The 2021 financial information as presented is incomplete as work on year end is in progress. The 2022 budget numbers as presented are preliminary as there still is information forthcoming from other taxing jurisdictions.
- The municipal office has been busy with utility bill payments, dog tag sales and business license renewals.
- Lakeview Park campground reservation system opened for booking on March 6.
- The following chart shows the homeowner grant claims from 2008 to 2021. The number of households claiming the senior (over 65) grant in Lake Cowichan continues to rise.




Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	2,392,356	-	0%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,874	57,000	56,084	56,000	-	0%
Penalties and Interest on Taxes	77,005	50,000	73,313	60,000	395	1%
Business Licences	18,525	18,750	19,900	19,500	26,575	136%
Building and Other Permits	49,275	24,700	132,828	44,000	16,603	38%
Storm Drain Connection Fees	330	-	2,495	-	450	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	2,335	86%
Interest on Investments	59,731	50,000	15,375	17,000	166	1%
Fire Service to CVRD	322,918	341,509	330,670	331,000	-	0%
Garbage Revenues	400,718	411,500	415,514	418,000	367,798	88%
Lakeview Revenues	203,952	197,000	263,263	231,000	-	0%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	28,695	-	5,338	-
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	936	3%
Ambulance Building Lease	48,125	48,000	48,125	48,200	12,031	25%
Public Health Lease	16,675	16,800	16,682	16,800	4,171	25%
Clec Revenues	44,701	120,000	232,768	216,000	1,800	1%
Visitor Centre Revenue	1,200	10,000	10,000	15,000	15,000	
Unconditional Transfers	495,911	507,900	510,937	511,900	-	0%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	-	0%
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	-	-	-	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	-	-	-	-	-	-
Prior year Surplus	-	-	-	-	-	-
Police Tax Levy	182,477	187,778	187,756	191,500	-	0%
Library Levy	150,202	155,218	155,218	163,581	-	0%
Collections For Other Govts.	2,612,329	2,753,404	2,751,519	2,806,940	-	0%
	7,595,048	10,120,514	8,288,925	10,541,347	453,597	4%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 2022

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
EXPENDITURES						
General Government Services	576,928	591,900	564,281	643,300	199,317	31%
Fire Department	439,064	486,200	441,412	526,100	47,055	9%
Police Force	182,477	187,778	187,756	191,500	-	0%
Bylaw Enforcement & Other	46,951	64,000	103,373	65,000	6,038	9%
Public Works Administration	86,294	43,500	70,512	90,000	39,286	44%
Public Works Roads	433,957	445,000	383,007	445,000	44,230	10%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	9,788	-
Garbage Expenses	408,715	427,000	410,766	431,000	54,996	13%
Planning, Health & Other	51,838	459,200	425,186	61,500	3,510	6%
Visitor Information Centre	19,873	56,500	36,911	53,400	1,788	3%
Parks	263,723	260,000	241,410	260,000	9,423	4%
Lakeview Park	186,552	189,800	219,350	224,800	647	0%
CLEC Expense	223,603	267,600	326,496	352,700	23,487	7%
Lakeview Road	4,314	9,000	3,079	7,000	840	12%
Transfer To Library	150,202	155,218	155,218	163,581	40,895	25%
Capital	757,155	3,487,500	1,190,120	3,901,000	23,422	1%
Debt Charges - Interest	3,997	4,000	3,230	4,000	388	10%
Debt Payments - Fire	212,526	194,300	194,242	176,400	14,695	8%
Amortization	689,925	-	708,185	-	-	-
Transfers To Reserve Funds	146,054	138,000	(23,742)	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	2,806,940	-	0%
	7,496,495	10,219,900	8,478,764	10,543,221	519,806	5%
Surplus(Deficit)	98,554	(99,386)	(189,839)	(1,874)	(66,209)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	7,032	9%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	-	0%
Mildred Child Annex	2,308	2,500	2,430	2,500	591	24%
Municipal Hall	27,878	25,500	15,371	25,500	2,088	8%
Office Wages	476,772	480,000	469,767	485,000	57,030	12%
Office Expenses	34,494	50,000	55,154	60,000	9,558	16%
Data Processing	19,674	25,000	22,602	30,000	23,188	77%
Legal Expense	80,201	40,000	29,789	40,000	-	0%
Audit	18,398	25,000	19,436	26,000	-	0%
Elections	12,092	4,000	-	20,000	-	0%
Insurance	85,441	100,000	99,221	120,000	96,113	80%
Grants-in-aid	1,850	3,000	2,500	3,000	-	0%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	3,719	-
Insurance and administration recover	(278,600)	(277,000)	(277,000)	(281,700)	-	0%
	576,928	591,900	564,281	643,300	199,317	31%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	9,821	8%
Other Wage Costs	23,673	18,000	23,586	18,000	1,947	11%
Town Administration	14,000	14,000	14,000	14,700	-	0%
Fire Hall Operations and Maint.	64,985	67,000	57,548	69,000	14,477	21%
Miscellaneous Operations	126,130	124,300	123,430	145,000	10,668	7%
Training	15,013	28,000	15,561	28,000	2,001	7%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	8,141	7%
	<u>423,240</u>	<u>476,200</u>	<u>430,837</u>	<u>516,100</u>	<u>47,055</u>	<u>9%</u>
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	-	0%
	<u>15,823</u>	<u>10,000</u>	<u>10,575</u>	<u>10,000</u>	<u>-</u>	<u>0%</u>
Total Fire Department	<u>439,064</u>	<u>486,200</u>	<u>441,412</u>	<u>526,100</u>	<u>47,055</u>	<u>9%</u>

Bylaw Enforcement & Other

Emergency Measures	-	5,000	49,924	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	1,825	9%
Building Inspection	31,393	40,000	35,361	40,000	4,213	11%
	<u>46,951</u>	<u>64,000</u>	<u>103,373</u>	<u>65,000</u>	<u>6,038</u>	<u>9%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	9,254	17%
PW Admin Wages	210,744	195,000	242,966	240,000	28,443	12%
PW Admin Other	5,817	10,500	5,206	9,000	849	9%
Safety and Training	17,406	34,000	9,918	34,000	740	2%
Office Administration Charge	14,000	14,000	14,000	17,000	-	0%
Recovery from Utilities	(233,000)	(260,000)	(260,000)	(265,000)	-	0%
	86,294	43,500	70,512	90,000	39,286	44%
Equipment Costs						
Equipment	159,547	-	169,555	-	37,980	-
Equipment Allocations	(281,669)	-	(288,072)	-	(28,866)	-
	(122,122)	-	(118,517)	-	9,114	-
Other Costs						
Billable Outside Jobs	-	-	14,686	-	675	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	-	-
	-	-	-	-	675	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	-	0%
Crack Sealing	9,563	10,000	-	15,000	-	0%
Dangerous Trees	15,298	20,000	8,847	16,000	887	6%
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	775	9%
Litter Control	7,294	14,000	6,406	9,000	239	3%
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	4,154	21%
Roads-other	15,590	11,000	12,686	9,000	63	1%
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	-	0%
Signs	9,306	16,000	20,284	18,000	526	3%
Snow removal	40,946	50,000	26,003	50,000	19,343	39%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	1,157	3%
Street Lighting	95,225	94,000	81,531	94,000	15,196	16%
Street Sweeping	11,787	11,000	7,466	11,000	-	0%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	433,957	445,000	383,007	445,000	44,230	10%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	359,896	102%
Toter rentals	4,417	4,000	5,137	4,000	3,193	80%
Penalties	4,115	3,500	2,942	3,000	-	0%
Recycling	55,985	57,000	54,578	58,000	4,708	8%
	400,718	411,500	415,514	418,000	367,798	88%
Expenditures						
Regular collection costs	249,005	260,000	247,387	262,000	51,504	20%
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	-	0%
Recycling costs	40,891	42,000	41,247	43,000	3,492	8%
	408,715	427,000	410,766	431,000	54,996	13%
Net	(7,996)	(15,500)	4,748	(13,000)	312,801	

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	12,031	25%
Public Health Lease	16,675	16,800	16,682	16,800	4,171	25%
Public Health Expenses	11,916	16,000	13,313	16,000	885	6%
NET	52,884	48,800	51,494	49,000	15,317	31%
Planning						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	2,500	6%
Other Functions						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	125	13%
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	-	-	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
	3,828	403,200	176,882	5,500	125	2%
Total Development Services Expenses	51,838	459,200	425,186	61,500	3,510	6%
Visitor Information Centre						
PW Labour	313	47,200	29,002	44,500	-	0%
Water, Sewer & Garbage	-	800	777	900	-	0%
Contracted Services	15,000	2,000	2,626	3,000	917	31%
Other Expenses	4,560	6,500	4,506	5,000	871	17%
	19,873	56,500	36,911	53,400	1,788	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(15,000)	100%
Recoveries	(1,200)	-	-	-	-	-
	18,673	46,500	26,911	38,400	(13,212)	-34%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	103	3%
Bell Tower School	1,988	2,500	1,249	2,000	-	0%
Centennial Park	53,368	23,500	44,432	23,000	85	0%
Central Park	15,432	18,500	13,714	16,000	607	4%
Civic Square	1,314	1,000	971	1,000	-	0%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	-	0%
Dashwood Park	1,134	1,000	418	1,000	-	0%
Entrance Sign	13,421	10,000	7,928	10,000	76	1%
Footbridge	1,399	2,000	2,443	2,000	148	7%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	75	5%
Heritage Garden	11,311	7,000	5,135	7,000	-	0%
Kaatza Museum	11,456	13,000	20,833	13,000	2,105	16%
Kates Park - King George	13,425	10,000	9,997	10,000	-	0%
Lakedays Preparation	53	1,000	-	1,000	-	0%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	59	1%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	475	4%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	-	0%
Park Bench Maintenance	546	6,000	2,566	6,000	-	0%
Parks General	23,644	27,000	2,701	25,000	574	2%
Parkstone Park	1,525	2,000	1,757	2,000	30	1%
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	612	12%
Riverside Park	6,249	5,000	5,764	6,000	690	12%
Sahtlam Park	9,279	3,000	2,433	3,000	-	0%
Saywell Park	16,460	20,000	23,674	26,000	2,825	11%
Seniors Centre	4,361	4,000	3,312	4,000	122	3%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	478	24%
Pickleball Courts	3,462	3,000	1,778	3,000	247	8%
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	111	1%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	-	0%
Office Administration Charge	12,100	13,000	13,000	13,000	-	0%
	<u>263,723</u>	<u>260,000</u>	<u>241,410</u>	<u>260,000</u>	<u>9,423</u>	<u>4%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	-	0%
Walk Ins	7,895	7,000	7,585	6,000	-	0%
Power Fees	22,924	23,000	28,398	26,000	-	0%
Wood and ice sales	2,243	2,000	3,871	2,000	-	0%
Operating Grant	4,088	-	15,821	-	-	-
Moorage	6,614	7,000	7,544	2,000	-	0%
	<u>203,952</u>	<u>197,000</u>	<u>263,263</u>	<u>231,000</u>	<u>-</u>	<u>0%</u>
Office Administration Charge	5,000	8,000	8,000	8,000	-	0%
CLEC Admin Charges	31,000	31,000	31,000	31,000	-	0%
Summer Student Wages	64,709	65,000	67,957	69,000	-	0%
Maintenance Wages	2,828	10,000	3,554	4,000	-	0%
Contracted Services	9,695	10,000	10,690	10,000	-	0%
PW Labour	2,227	2,500	1,730	2,500	129	5%
Hydro and Electricity	6,920	9,000	5,743	8,000	351	4%
Materials and Supplies	23,754	15,000	19,161	19,000	-	0%
Other Expenses	7,398	8,000	12,931	13,000	32	0%
Water, Sewer & Garbage	9,898	8,000	9,898	10,000	-	0%
Park Attendant/ Security	18,448	18,000	45,577	45,000	-	0%
Public Works Charges	1,275	1,300	976	1,300	8	1%
Telephone	2,031	3,000	2,132	3,000	127	4%
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>647</u>	<u>0%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>(647)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	-	0%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	1,800	30%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>1,800</u>	<u>1%</u>
Expenditures - Variable						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	-	0%
Food Supplies	18,473	17,000	52,014	52,000	-	0%
Custodians	7,959	8,000	22,032	25,000	-	0%
Supplies	-	500	1,036	1,000	-	0%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>-</u>	<u>0%</u>
Expenditures - Fixed						
Admin Salaries	102,047	135,000	100,688	120,000	11,864	10%
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	4,129	21%
Heat	16,804	14,000	25,726	18,000	5,741	32%
Telephone & other Utilities	11,413	11,600	9,894	11,200	437	4%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	318	3%
Maintenance	32,162	31,000	30,675	33,000	-	0%
Public Works Charges	10,714	11,000	8,304	11,000	998	9%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,266</u>	<u>214,200</u>	<u>23,487</u>	<u>11%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,496</u>	<u>352,700</u>	<u>23,487</u>	<u>7%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(93,729)</u>	<u>(136,700)</u>	<u>(21,687)</u>	<u>16%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(49,816)</u>	<u>(130,500)</u>	<u>(22,333)</u>	<u>17%</u>
Lakeview Park Road						
Road maintenance	4,314	9,000	3,079	7,000	840	12%
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(52,894)</u>	<u>(137,500)</u>	<u>(23,173)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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 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	1,663	5%
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	8,495	0%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	383,882	1,865,000	420,799	2,836,000	10,158	0%
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	-	0%
Water system	9,034	5,000	-	5,000	-	0%
	9,034	58,000	5,582	70,000	-	0%
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	20,000	-	0%
SCBA Packs	-	-	-	40,000	-	0%
Truck purchase	-	-	-	-	-	-
Tools and Equipment	-	3,000	-	3,000	-	0%
Hoses and valving	3,531	8,000	15,101	8,000	-	0%
	100,252	137,000	112,629	127,000	-	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	-	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	11,424	10%
	177,816	960,000	606,941	650,000	13,263	2%
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	-	0%
River's Edge Memorial Garden	64,834	20,000	-	-	-	-
Saywell Park Improvements	-	24,000	-	33,000	-	0%
Town Square Restaining	-	-	-	10,000	-	0%
	76,834	442,500	37,946	158,000	-	0%
Total General Capital	757,155	3,487,500	1,190,120	3,901,000	23,422	1%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 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	542,768	96%
Connection Fees	3,302	1,000	5,991	2,000	450	23%
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	435,500	-	0%
Contribution from others	7,335	-	5,297	-	-	-
Transfer From Surplus	-	-	-	-	-	-
	791,522	2,989,100	827,457	1,008,500	543,218	54%
Expenditures						
Administration	2,297	3,000	4,143	3,000	-	0%
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	9,321	10%
Connections Maintenance	1,789	9,000	1,029	8,000	-	0%
Chlorination	2,018	15,000	18,527	15,000	615	4%
New Connections	3,842	3,000	2,711	3,000	-	0%
Sewer Flushing	5,015	6,000	6,166	7,000	-	0%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	9,021	12%
Sewer Lagoon Maintenance	81,268	91,000	92,205	95,000	11,820	12%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	63	0%
	599,744	3,968,000	836,044	948,000	74,485	8%
Surplus(Deficit)	191,778	(978,900)	(8,587)	60,500	468,733	
SEWER CAPITAL						
Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	-	0%
Greendale Engineering	-	100,000	-	100,000	-	0%
Sewer I&I	-	250,000	208,358	250,000	63	0%
Sewer Treatment Plant Upgrades	-	3,000,000	9,223	-	-	-
Sewer Lagoon	66,155	50,000	11,438	-	-	-
Riverside Force Main	-	50,000	-	-	-	-
	99,254	3,500,000	272,655	450,000	63	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 28, 2022
Water Fund

	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues							
User Rates	595,000	620,158	629,000	653,731	685,000	660,119	96%
Connection Fees	1,000	6,590	2,000	31,246	2,000	5,850	202%
Fire Hydrant Installation & other	4,000	8,100	4,000	14,922	4,000	3,650	91%
Other Penalties And Interest	5,500	6,486	5,500	5,194	5,000	168	3%
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-	-
Parcel Tax	341,200	341,400	346,000	351,600	534,300	-	0%
Transfer From Surplus	360,200	-	-	-	-	-	-
	<u>1,306,900</u>	<u>982,734</u>	<u>986,500</u>	<u>1,056,692</u>	<u>1,230,300</u>	<u>669,787</u>	<u>54%</u>
Expenditures							
Administration	3,400	1,459	3,400	1,793	3,400	-	0%
Office Administration	117,500	117,500	119,000	119,000	119,000	-	0%
PW Administration	117,500	117,500	122,000	122,000	124,000	-	0%
Discounts	40,000	46,045	46,000	50,013	50,000	53,199	106%
Safety and Training	4,000	1,161	4,000	4,306	4,500	-	0%
Chlorination	14,000	1,766	6,000	-	-	-	-
Flushing	12,000	12,336	13,000	12,246	14,000	-	0%
Reservoir	20,000	3,679	7,000	1,150	7,000	439	6%
General Maintenance	100,000	123,221	115,000	79,700	115,000	10,666	9%
Hydrants	22,500	20,453	22,500	22,030	22,500	3,147	14%
New Connections	10,000	5,751	10,000	4,506	10,000	26	0%
Connection Maintenance	75,000	62,787	75,000	49,962	75,000	1,411	2%
Water Meters	20,000	23,985	20,000	17,525	20,000	3,959	20%
Pump House Maintenance	42,000	52,869	49,000	62,102	60,000	6,183	10%
Small equipment	-	-	-	-	-	-	-
Booster Pumps Maintenance	12,000	8,535	12,100	7,466	12,000	1,124	9%
Slopes water pump station	8,000	24,460	9,000	11,838	10,000	2,161	22%
Water treatment plant	200,000	262,510	260,000	150,893	260,000	21,081	8%
Transfer to surplus	-	-	-	-	-	-	-
Amortization - Water Fund	-	248,986	-	400,375	-	-	-
Capital	489,000	308,984	400,000	27,760	381,000	-	0%
	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>1,144,665</u>	<u>1,287,400</u>	<u>103,396</u>	<u>8%</u>
Surplus(Deficit)	-	(461,254)	(306,500)	(87,972)	(57,100)	566,391	

WATER CAPITAL

Fire Hydrant Upgrades	-	-	100,000	27,760	61,000	-	0%
Greendale Trestle Watermain Upgrade	-	-	-	-	-	-	-
North Shore Pump Station upgrades	130,000	138,555	-	-	20,000	-	0%
River Road Water Main	189,000	22,112	-	-	-	-	-
Water Modelling	-	-	-	-	-	-	-
Water Treatment Upgrade	170,000	148,317	-	-	-	-	-
Watermain Upgrades	-	-	300,000	-	300,000	-	0%
Water metering	-	-	-	-	-	-	-
	<u>489,000</u>	<u>308,984</u>	<u>400,000</u>	<u>27,760</u>	<u>381,000</u>	<u>-</u>	<u>0%</u>