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**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** February 4, 2022

**SUBJECT:** Financial Report for the Period Ending January 31, 2022

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The statements of revenues and expenditures for the general, sewer and water funds for the year ended December 31, 2021, and the month ended January 31, 2022 are attached for your information.

## Points of Note

- The 2021 financial information as presented has not been finalized. Work on year end is ongoing and the numbers have not yet been finalized. The auditors from MNP have been scheduled for March to start the year end audit.
- The 2022 budget figures are preliminary numbers as per the budget discussions. The bylaws for the increases to the water and sewer parcel taxes will be forthcoming to the next committee of the whole meeting.
- The utility billings for 2022 were mailed out in the last week of January. If you have not received your annual utility bill, please contact the Town office.
- Work on the development cost charge review is underway.

Ronnie Gill, CPA, CGA,  
Director of Finance

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	2,392,356	-	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	128	0%
Business Licences	18,525	18,750	19,900	19,500	24,675	127%
Building and Other Permits	49,275	24,700	132,828	44,000	16,972	39%
Storm Drain Connection Fees	330	-	2,495	-	360	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	1,860	69%
Interest on Investments	59,731	50,000	15,375	17,000	-	0%
Fire Service to CVRD	322,918	341,509	330,670	331,000	-	0%
Fire Department Recovery	-	-	-	-	-	-
Garbage Revenues	400,718	411,500	415,514	418,000	367,343	88%
Lakeview Revenues	203,952	197,000	263,263	231,000	-	0%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	19,895	-	2,338	-
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	863	3%
Ambulance Building Lease	48,125	48,000	48,125	48,200	-	0%
Public Health Lease	16,675	16,800	16,682	16,800	1,390	8%
Clec Revenues	44,701	120,000	232,768	216,000	1,200	1%
Unconditional Transfers	495,911	507,900	510,937	511,900	461	0%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	-	0%
Firesmart Community Grant	-	271,700	55,328	-	-	-
Transfers From Reserve Funds	27,538	430,000	346,876	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%
	<b>7,593,848</b>	<b>10,110,514</b>	<b>8,266,230</b>	<b>10,526,347</b>	<b>417,589</b>	<b>4%</b>

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

<b>EXPENDITURES</b>	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
General Government Services	576,928	591,900	558,638	643,300	170,115	26%
Fire Department	439,064	486,200	445,545	526,100	27,185	5%
Police Force	182,477	187,778	187,756	191,500	-	0%
Bylaw Enforcement & Other	46,951	64,000	103,373	65,000	1,995	3%
Public Works Administration	86,294	43,500	70,512	90,000	12,836	14%
Public Works Roads	433,957	445,000	376,076	445,000	23,100	5%
Public Works - Equipment & Other	(122,122)	-	(118,275)	-	12,922	-
Garbage Expenses	408,715	427,000	410,766	431,000	14,391	3%
Planning, Health & Other	51,838	459,200	218,895	61,500	885	1%
Info Centre	18,673	46,500	26,911	38,400	713	2%
Parks	263,723	260,000	223,303	260,000	1,459	1%
Lakeview Park	186,552	189,800	219,354	224,800	96	0%
CLEC Expense	223,603	267,600	326,496	352,700	4,885	1%
Lakeview Road	4,314	9,000	2,449	7,000	-	0%
Transfer To Library	150,202	155,218	155,218	163,581	40,895	25%
Capital	757,155	3,487,500	1,160,411	3,901,000	646	0%
Debt Charges - Interest	3,997	4,000	3,230	4,000	-	0%
Debt Payments - Fire	212,526	194,300	194,242	176,400	-	0%
Amortization	689,925	-	-	-	-	-
Transfers To Reserve Funds	146,054	138,000	165,768	140,000	-	0%
Transfer Equip. Recovery to Reserve	122,140	-	118,275	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,612,329	2,753,404	2,751,519	2,806,940	-	0%
	<b>7,495,295</b>	<b>10,209,900</b>	<b>7,600,461</b>	<b>10,528,221</b>	<b>312,122</b>	<b>3%</b>
Surplus(Deficit)	<b>98,554</b>	<b>(99,386)</b>	<b>665,769</b>	<b>(1,874)</b>	<b>105,467</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	3,516	4%
Mayor and Council Expenses	6,465	31,000	10,145	31,000	-	0%
Mildred Child Annex	2,308	2,500	2,430	2,500	-	0%
Municipal Hall	27,878	25,500	15,371	25,500	1,945	8%
Office Wages	476,772	480,000	469,767	485,000	18,084	4%
Office Expenses	34,494	50,000	53,229	60,000	9,095	15%
Data Processing	19,674	25,000	22,602	30,000	23,124	77%
Legal Expense	80,201	40,000	29,789	40,000	(200)	-1%
Audit	18,398	25,000	19,436	26,000	-	0%
Elections	12,092	4,000	-	20,000	-	0%
Insurance	85,441	100,000	97,721	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	-	29,853	-	18,437	-
Insurance and administration recover	(278,600)	(277,000)	(277,000)	(281,700)	-	0%
	<b>576,928</b>	<b>591,900</b>	<b>558,638</b>	<b>643,300</b>	<b>170,115</b>	<b>26%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	-	0%
Other Wage Costs	23,673	18,000	23,586	18,000	649	4%
Town Administration	14,000	14,000	14,000	14,700	-	0%
Fire Hall Operations and Maint.	64,985	67,000	57,401	69,000	8,944	13%
Miscellaneous Operations	126,130	124,300	123,430	145,000	9,856	7%
Training	15,013	28,000	15,561	28,000	-	0%
Fire Vehicles & Equipment	70,266	109,900	86,000	121,400	7,737	6%
	<b>423,240</b>	<b>476,200</b>	<b>434,690</b>	<b>516,100</b>	<b>27,185</b>	<b>5%</b>
Firesmart	-	-	280	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	-	0%
	<b>15,823</b>	<b>10,000</b>	<b>10,855</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Total Fire Department</b>	<b>439,064</b>	<b>486,200</b>	<b>445,545</b>	<b>526,100</b>	<b>27,185</b>	<b>5%</b>

**Bylaw Enforcement & Other**

Emergency Measures	-	5,000	49,924	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	1,002	5%
Building Inspection	31,393	40,000	35,361	40,000	994	2%
	<b>46,951</b>	<b>64,000</b>	<b>103,373</b>	<b>65,000</b>	<b>1,995</b>	<b>3%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	3,066	6%
PW Admin Wages	210,744	195,000	242,966	240,000	9,291	4%
PW Admin Other	5,817	10,500	5,206	9,000	134	1%
Safety and Training	17,406	34,000	9,918	34,000	344	1%
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>70,512</b>	<b>90,000</b>	<b>12,836</b>	<b>14%</b>
<b>Equipment Costs</b>						
Equipment	159,547	-	169,797	-	24,342	-
Equipment Allocations	(281,669)	-	(288,072)	-	(12,012)	-
	<b>(122,122)</b>	<b>-</b>	<b>(118,275)</b>	<b>-</b>	<b>12,330</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	14,686	-	592	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	-	0%
Crack Sealing	9,563	10,000	-	15,000	-	0%
Dangerous Trees	15,298	20,000	8,847	16,000	-	0%
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	-	0%
Litter Control	7,294	14,000	6,406	9,000	-	0%
Marking	12,042	10,000	6,327	8,000	-	0%
Mowing	7,481	10,000	8,585	9,000	-	0%
Patching	27,858	26,000	11,323	20,000	752	4%
Roads-other	15,590	11,000	6,130	9,000	-	0%
Seasonal decoration	10,594	12,000	6,722	10,000	516	5%
Shoulders	7,557	14,000	16,536	16,000	-	0%
Sidewalks	16,896	20,000	12,712	20,000	-	0%
Signs	9,306	16,000	20,284	18,000	103	1%
Snow removal	40,946	50,000	26,003	50,000	13,845	28%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	285	1%
Street Lighting	95,225	94,000	81,531	94,000	7,600	8%
Street Sweeping	11,787	11,000	7,466	11,000	-	0%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	<b>433,957</b>	<b>445,000</b>	<b>376,076</b>	<b>445,000</b>	<b>23,100</b>	<b>5%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	359,809	102%
Toter rentals	4,417	4,000	5,137	4,000	2,838	71%
Penalties	4,115	3,500	2,942	3,000	-	0%
Recycling	55,985	57,000	54,578	58,000	4,696	8%
	<b>400,718</b>	<b>411,500</b>	<b>415,514</b>	<b>418,000</b>	<b>367,343</b>	<b>88%</b>
<b>Expenditures</b>						
Regular collection costs	249,005	260,000	247,387	262,000	14,391	5%
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	-	0%
	<b>408,715</b>	<b>427,000</b>	<b>410,766</b>	<b>431,000</b>	<b>14,391</b>	<b>3%</b>
<b>Net</b>	<b>(7,996)</b>	<b>(15,500)</b>	<b>4,748</b>	<b>(13,000)</b>	<b>352,952</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	-	0%
Public Health Lease	16,675	16,800	16,682	16,800	1,390	8%
Public Health Expenses	11,916	16,000	13,313	16,000	885	6%
NET	52,884	48,800	51,494	49,000	505	1%
<b>Planning</b>						
Planning and Zoning Expenses	36,094	40,000	32,947	40,000	-	0%
<b>Other Functions</b>						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	-	0%
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	144,248	-	-	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
75th Birthday Celebration	-	-	-	-	-	-
	3,828	403,200	172,635	5,500	-	0%
Total Development Services Expenses	<b>51,838</b>	<b>459,200</b>	<b>218,895</b>	<b>61,500</b>	<b>885</b>	<b>1%</b>
<b>Information Centre</b>						
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	713	24%
Other Expenses	4,560	6,500	4,506	5,000	-	0%
Grant Recoveries	-	-	-	(15,000)	-	0%
Recoveries	(1,200)	(10,000)	(10,000)	-	-	-
	<b>18,673</b>	<b>46,500</b>	<b>26,911</b>	<b>38,400</b>	<b>713</b>	<b>2%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	-	0%
Bell Tower School	1,988	2,500	1,249	2,000	-	0%
Centennial Park	53,368	23,500	26,325	23,000	-	0%
Central Park	15,432	18,500	13,714	16,000	143	1%
Civic Square	1,314	1,000	971	1,000	-	0%
Communities in Bloom	-	2,000	302	2,000	-	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	67	3%
Footpath maintenance	353	1,500	397	1,000	-	0%
Heritage Garden	11,311	7,000	5,135	7,000	-	0%
Kaatza Museum	11,456	13,000	20,833	13,000	-	0%
Kates Park - King George	13,425	10,000	9,997	10,000	-	0%
Lakedays Preparation	53	1,000	-	1,000	-	0%
Marina Park	3,422	3,500	7,036	5,000	15	0%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	46	0%
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	119	0%
Parkstone Park	1,525	2,000	1,757	2,000	-	0%
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	-	0%
Riverside Park	6,249	5,000	5,764	6,000	561	9%
Sahtlam Park	9,279	3,000	2,433	3,000	-	0%
Saywell Park	16,460	20,000	23,674	26,000	193	1%
Seniors Centre	4,361	4,000	3,312	4,000	-	0%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	-	0%
Pickleball Courts	3,462	3,000	1,778	3,000	97	3%
Town Square	591	5,000	1,671	4,000	-	0%
Trans Canada Trail	1,462	4,000	1,164	3,000	-	0%
Trestle Walkway	369	2,000	724	1,500	31	2%
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>223,303</u>	<u>260,000</u>	<u>1,459</u>	<u>1%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	-	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	10,694	10,000	-	0%
PW Labour	2,227	2,500	1,730	2,500	-	0%
Hydro and Electricity	6,920	9,000	5,743	8,000	-	0%
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	-	0%
Telephone	2,031	3,000	2,132	3,000	64	2%
Equipment allocations	1,370	1,000	-	1,000	-	0%
	<u>186,552</u>	<u>189,800</u>	<u>219,354</u>	<u>224,800</u>	<u>96</u>	<u>0%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,909</u>	<u>6,200</u>	<u>(96)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	1,200	20%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>1,200</u>	<u>1%</u>
<b>Expenditures - Variable</b>						
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>
<b>Expenditures - Fixed</b>						
Admin Salaries	102,047	135,000	100,688	120,000	4,107	3%
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	-	0%
Heat	16,804	14,000	25,726	18,000	-	0%
Telephone & other Utilities	11,413	11,600	9,894	11,200	171	2%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	275	3%
Maintenance	32,162	31,000	30,675	33,000	-	0%
Public Works Charges	10,714	11,000	8,304	11,000	332	3%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,266</u>	<u>214,200</u>	<u>4,885</u>	<u>2%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,496</u>	<u>352,700</u>	<u>4,885</u>	<u>1%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(93,729)</u>	<u>(136,700)</u>	<u>(3,685)</u>	<u>3%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(49,818)</u>	<u>(130,500)</u>	<u>(3,780)</u>	<u>3%</u>
<b>Lakeview Park Road</b>						
Road maintenance	4,314	9,000	2,449	7,000	-	0%
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(52,266)</u>	<u>(137,500)</u>	<u>(3,780)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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 mæ	30,000	-	-	25,000	-	0%
Computer Equipment	19,126	15,000	8,694	15,000	-	0%
Development Cost Charges Review	-	30,000	2,523	36,000	-	0%
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	332,302	2,600,000	-	0%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	<b>383,882</b>	<b>1,865,000</b>	<b>402,293</b>	<b>2,836,000</b>	<b>-</b>	<b>0%</b>
<b>CLEC</b>						
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%
	<b>9,034</b>	<b>58,000</b>	<b>5,582</b>	<b>70,000</b>	<b>-</b>	<b>0%</b>
<b>Fire Department</b>						
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	15,783	16,000	-	0%
Training Ground Facilities	58,071	60,000	55,546	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	-	-	40,000	-	0%
Truck purchase	-	-	-	-	-	-
Tools and Equipment	-	3,000	1,000	3,000	-	0%
Hoses and valving	3,531	8,000	6,101	8,000	-	0%
	<b>100,252</b>	<b>137,000</b>	<b>88,629</b>	<b>127,000</b>	<b>-</b>	<b>0%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	74,964	-	-	-
Garbage Truck	-	-	-	-	-	-
Active Transportation Plan	9,232	50,000	36,625	-	-	-
Annual Paving Program	113,305	200,000	181,082	175,000	-	0%
Lakeview Park - chip seal	-	20,000	-	-	-	-
North Shore Rd Engineering	-	-	-	-	-	-
PW Office/Yard	-	20,000	-	125,000	-	0%
Sidewalks	23,703	60,000	43,398	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	14,786	110,000	646	1%
	<b>177,816</b>	<b>960,000</b>	<b>619,738</b>	<b>650,000</b>	<b>646</b>	<b>0%</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	0	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>1,160,411</b>	<b>3,901,000</b>	<b>646</b>	<b>0%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 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	542,615	96%
Connection Fees	3,302	1,000	5,991	2,000	360	18%
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	-	-	-	-	-	-
	<b>791,522</b>	<b>2,989,100</b>	<b>827,457</b>	<b>1,008,500</b>	<b>542,975</b>	<b>54%</b>
<b>Expenditures</b>						
Administration	2,297	3,000	2,014	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	11,794	29%
General Maintenance	68,380	70,000	87,472	90,000	4,142	5%
Connections Maintenance	1,789	9,000	1,029	8,000	-	0%
Chlorination	2,018	15,000	11,287	15,000	-	0%
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	5,909	8%
Sewer Lagoon Maintenance	81,268	91,000	92,205	95,000	4,355	5%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund Capital	99,254	3,500,000	274,784	450,000	-	0%
	<b>599,744</b>	<b>3,968,000</b>	<b>723,898</b>	<b>948,000</b>	<b>26,199</b>	<b>3%</b>
Surplus(Deficit)	<b>191,778</b>	<b>(978,900)</b>	<b>103,559</b>	<b>60,500</b>	<b>516,776</b>	
<b>SEWER CAPITAL</b>						
Liftstation Upgrades	33,099	50,000	45,765	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	-	0%
Greendale Engineering	-	100,000	-	100,000	-	0%
Sewer I&I	-	250,000	208,358	250,000	-	0%
Sewer Treatment Plant Upgrades	-	3,000,000	9,223	-	-	-
Sewer Lagoon	66,155	50,000	11,438	-	-	-
Riverside Force Main	-	50,000	-	-	-	-
	<b>99,254</b>	<b>3,500,000</b>	<b>274,784</b>	<b>450,000</b>	<b>-</b>	<b>0%</b>

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

	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<b>Revenues</b>							
User Rates	595,000	620,158	629,000	653,731	685,000	660,201	96%
Connection Fees	1,000	6,590	2,000	31,246	2,000	4,680	202%
Fire Hydrant Installation & other	4,000	8,100	4,000	14,922	4,000	3,450	86%
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>668,499</u>	<u>54%</u>
<b>Expenditures</b>							
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	14,939	30%
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	375	5%
General Maintenance	100,000	123,221	115,000	79,700	115,000	5,789	5%
Hydrants	22,500	20,453	22,500	11,734	22,500	178	1%
New Connections	10,000	5,751	10,000	4,506	10,000	-	0%
Connection Maintenance	75,000	62,787	75,000	49,962	75,000	126	0%
Water Meters	20,000	23,985	20,000	17,525	20,000	3,437	17%
Pump House Maintenance	42,000	52,869	49,000	62,102	60,000	3,065	5%
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	745	7%
Water treatment plant	200,000	262,510	260,000	150,893	260,000	7,671	3%
Transfer to surplus	-	-	-	-	-	-	-
Amortization - Water Fund	-	248,986	-	-	-	-	-
Capital	489,000	308,984	400,000	38,056	381,000	-	0%
	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>744,290</u>	<u>1,287,400</u>	<u>37,449</u>	<u>3%</u>
Surplus(Deficit)	-	(461,254)	(306,500)	312,403	(57,100)	631,049	

**WATER CAPITAL**

Fire Hydrant Upgrades	-	-	100,000	38,056	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>38,056</u>	<u>381,000</u>	<u>-</u>	<u>0%</u>