



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: August 6, 2020

SUBJECT: Financial Report for the Period Ending July 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

- Letters have been mailed to those property owners with delinquent property taxes outstanding. Currently there are twenty properties with delinquent property taxes in Lake Cowichan. The property tax sale will take place on Monday September 27, 2021 at 10:00 am in Council Chambers. Covid-19 protocols will be in place.
- CVRD has remitted funds in the amount of \$330,670 for its share of the Cowichan Lake Fire Protection services. The active transportation grant funds in the amount of \$23,788 have also been received.
- Lakeview Park campground has been very busy this year. Due to covid-19 and the wildfires in BC there have been many cancellations to date, however the sites are being quickly rebooked.


The campground is operating in a surplus year to date however the Cowichan Lake Education Centre has an operating deficit. The combined operations are in a surplus balance.

- The April to June metered bills were mailed out last week.
- The table on the next page shows the monthly metered billings for water use from 2016 to date. Many factors affect the water use including temperature, rainfall, water restrictions however since the pandemic it appears that water use has increased.

The total over consumption billings by month are as follows:

	2021	2020	2019	2018	2017	2016
Jan	3065	2,322	1,751	2,438	4,591	2,522
Feb	3104	2,370	2,376	2,587	3,452	2,369
Mar	2043	1,686	1,909	2,535	2,889	2,559
Apr	2828	1,610	1,852	3,130	3,304	2,175
May	3625	2,621	4,605	5,774	3,752	4,115
Jun	8000	4,141	5,987	4,959	5,479	4,039
Jul		9,211	5,204	11,384	9,751	4,672
Aug		8,169	5,006	7,840	7,885	5,601
Sep		5,781	3,014	3,917	4,310	3,763
Oct		5,579	2,697	4,098	3,494	3,782
Nov		3,701	2,700	2,753	2,761	3,084
Dec		3,065	1,982	1,653	2,376	3,340
Total	\$ 22,665	\$ 50,256	\$ 39,083	\$ 53,068	\$ 54,044	\$ 42,021

- The billings include commercial businesses and also includes the manual read meters that were in place prior to the new radio read meters.


 Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	47,244	83%
Penalties and Interest on Taxes	63,177	50,000	77,005	50,000	67,919	136%
Business Licences	18,275	18,000	18,525	18,750	24,600	131%
Building and Other Permits	61,278	24,700	49,275	24,700	90,647	367%
Storm Drain Connection Fees	3,080	-	330	-	1,955	-
Dog Tags and Fines	3,655	3,300	2,715	2,700	2,605	96%
Interest on Investments	109,498	50,000	59,731	50,000	7,022	14%
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	390,616	95%
Lakeview Revenues	213,222	1,000	203,952	197,000	228,302	116%
Sale of Assets	104,597	-	3,000	-	-	-
Public Works Revenues	3,313	-	12,243	-	8,463	-
Fire Department Revenues	8,034	-	25,359	-	330,670	-
FD Display Building Donations	-	-	30,291	-	-	-
BC Wildfire - Recoveries	-	-	-	-	25,517	-
Other Revenue	34,920	9,300	36,279	9,400	34,095	363%
Ambulance Building Lease	47,851	48,000	48,125	48,000	32,084	67%
Public Health Lease	16,675	16,800	16,675	16,800	11,120	66%
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	7,307,554	72%

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

EXPENDITURES	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
General Government Services	539,969	528,400	576,928	591,900	156,032	26%
Fire Department	455,758	609,660	439,064	486,200	223,439	46%
Police Force	166,630	182,600	182,477	187,778	169,927	90%
Bylaw Enforcement & Other	44,845	61,000	46,951	64,000	34,546	54%
Public Works Administration	26,339	52,100	86,294	43,500	(76,012)	-175%
Public Works Roads	344,895	435,000	433,957	445,000	214,168	48%
Public Works - Equipment & Other	(107,180)	-	(122,122)	-	(57,641)	-
Garbage Expenses	390,275	408,500	408,715	427,000	249,781	58%
Planning, Health & Other	47,825	63,500	51,838	459,200	159,540	35%
Info Centre	18,415	22,000	18,673	46,500	3,768	8%
Parks	229,288	254,100	263,723	260,000	130,660	50%
Lakeview Park	178,112	33,600	186,552	189,800	150,222	79%
CLEC Expense	427,009	267,800	223,603	267,600	150,197	56%
Lakeview Road	2,312	10,000	4,314	9,000	793	9%
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	527,306	15%
Debt Charges - Interest	3,928	4,000	3,997	4,000	1,832	46%
Debt Payments - Fire	173,037	209,000	212,526	194,300	106,071	55%
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	4,932,534	48%
Surplus(Deficit)	408,973	-	98,554	(99,386)	2,375,020	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	4,460	14%
Mildred Child Annex	1,944	2,500	2,308	2,500	1,816	73%
Municipal Hall	20,043	25,500	27,878	25,500	6,933	27%
Office Wages	442,633	450,000	476,772	480,000	251,473	52%
Office Expenses	38,831	51,000	34,494	50,000	29,191	58%
Data Processing	18,353	26,000	19,674	25,000	18,456	74%
Legal Expense	25,123	30,000	80,201	40,000	16,937	42%
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	-	(34,901)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	(277,000)	100%
	539,969	528,400	576,928	591,900	156,032	26%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	49,034	43%
Other Wage Costs	22,369	18,000	23,673	18,000	26,334	146%
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	38,228	57%
Miscellaneous Operations	110,305	117,100	126,130	124,300	48,033	39%
Training	28,907	28,000	15,013	28,000	8,010	29%
Fire Vehicles & Equipment	81,030	101,100	70,266	109,900	38,660	35%
	<u>446,923</u>	<u>449,700</u>	<u>423,240</u>	<u>476,200</u>	<u>222,298</u>	<u>47%</u>
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	1,140	11%
	<u>8,835</u>	<u>159,960</u>	<u>15,823</u>	<u>10,000</u>	<u>1,140</u>	<u>11%</u>
Total Fire Department	<u>455,758</u>	<u>609,660</u>	<u>439,064</u>	<u>486,200</u>	<u>223,439</u>	46%

Bylaw Enforcement & Other

Emergency Measures	-	5,000	-	5,000	5,994	120%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	8,805	46%
Building Inspection	29,244	37,000	31,393	40,000	19,748	49%
	<u>44,845</u>	<u>61,000</u>	<u>46,951</u>	<u>64,000</u>	<u>34,546</u>	<u>54%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	23,393	47%
PW Admin Wages	161,455	180,000	210,744	195,000	134,996	69%
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	(76,012)	-175%
Equipment Costs						
Equipment	136,629	-	159,547	-	106,185	-
Equipment Allocations	(243,809)	-	(281,669)	-	(163,753)	-
	(107,180)	-	(122,122)	-	(57,568)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	8,858	-
Billable Outside Jobs - Recoveries	-	-	-	-	(8,931)	-
	-	-	-	-	(72)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	28,964	93%
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	5,692	57%
Litter Control	7,832	14,000	7,294	14,000	3,986	28%
Marking	10,600	10,000	12,042	10,000	476	5%
Mowing	5,095	10,000	7,481	10,000	3,339	33%
Patching	16,792	20,000	27,858	26,000	5,757	22%
Roads-other	4,906	11,000	15,590	11,000	5,683	52%
Seasonal decoration	21,738	12,000	10,594	12,000	966	8%
Shoulders	2,142	14,000	7,557	14,000	12,687	91%
Sidewalks	13,638	20,000	16,896	20,000	8,638	43%
Signs	14,787	16,000	9,306	16,000	13,609	85%
Snow removal	31,339	50,000	40,946	50,000	9,444	19%
Storm Drains & Catch Basins	23,519	40,000	42,964	40,000	25,044	63%
Street Lighting	97,951	90,000	95,225	94,000	43,044	46%
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	214,168	48%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	351,263	101%
Toter rentals	4,069	4,000	4,417	4,000	4,540	114%
Penalties	3,782	3,500	4,115	3,500	1,602	46%
Recycling	51,592	56,000	55,985	57,000	33,211	58%
	386,875	397,500	400,718	411,500	390,616	95%
Expenditures						
Regular collection costs	236,987	250,000	249,005	260,000	146,962	57%
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	20,998	50%
	390,275	408,500	408,715	427,000	249,781	58%
Net	(3,400)	(11,000)	(7,996)	(15,500)	140,835	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	32,084	67%
Public Health Lease	16,675	16,800	16,675	16,800	11,120	66%
						-
Public Health Expenses	11,706	17,000	11,916	16,000	5,451	34%
NET	52,819	47,800	52,884	48,800	37,752	77%
Planning						
Planning and Zoning Expenses	23,380	40,000	36,094	40,000	32,541	81%
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	117,861	43%
Poverty Reduction Strategy	-	-	-	25,000	-	0%
75th Birthday Celebration	6,767	-	-	-	-	-
	12,738	6,500	3,828	403,200	121,548	30%
Total Development Services Expenses	47,825	63,500	51,838	459,200	159,540	35%
Info Centre						
PW Labour	452	2,200	313	47,200	9,362	20%
Water, Sewer & Garbage	-	700	-	800	777	97%
Contracted Services	15,000	15,000	15,000	2,000	1,430	71%
Other Expenses	4,164	5,300	4,560	6,500	2,201	34%
Recoveries	(1,200)	(1,200)	(1,200)	(10,000)	(10,000)	100%
	18,415	22,000	18,673	46,500	3,768	8%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	11,170	48%
Central Park	14,838	18,500	15,432	18,500	6,893	37%
Civic Square	794	1,000	1,314	1,000	756	76%
Communities in Bloom	-	2,000	-	2,000	-	0%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	1,955	65%
Dashwood Park	105	1,000	1,134	1,000	242	24%
Entrance Sign	9,479	10,000	13,421	10,000	4,811	48%
Footbridge	1,232	2,000	1,399	2,000	1,488	74%
Footpath maintenance	212	1,500	353	1,500	397	26%
Gillespie Park	607	-	-	-	-	-
Heritage Garden	6,796	7,000	11,311	7,000	3,376	48%
Kaatza Museum	12,219	13,800	11,456	13,000	9,041	70%
Kates Park - King George	4,380	10,000	13,425	10,000	5,368	54%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	6,079	174%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	6,544	73%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	1,665	17%
Park Bench Maintenance	8,251	6,000	546	6,000	1,097	18%
Parks General	34,974	23,500	23,644	27,000	1,847	7%
Parkstone Park	1,011	2,000	1,525	2,000	959	48%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	2,278	57%
Rivers Edge Memorial Garden	4,315	5,000	10,957	5,000	2,916	58%
Riverside Park	3,598	5,000	6,249	5,000	4,456	89%
Sahtlam Park	1,488	3,000	9,279	3,000	1,212	40%
Saywell Park	20,596	20,500	16,460	20,000	15,737	79%
Seniors Centre	2,011	3,100	4,361	4,000	1,949	49%
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	960	24%
Trestle Walkway	814	2,000	369	2,000	441	22%
Vandalism	-	5,000	-	5,000	57	1%
Washrooms	21,097	20,000	14,628	20,000	15,597	78%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	3,032	61%
Office Administration Charge	12,100	12,100	12,100	13,000	13,000	100%
	<u>229,288</u>	<u>254,100</u>	<u>263,723</u>	<u>260,000</u>	<u>130,660</u>	<u>50%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	189,661	120%
Walk Ins	17,239	-	7,895	7,000	3,052	44%
Power Fees	24,401	-	22,924	23,000	26,428	115%
Wood and ice sales	4,777	-	2,243	2,000	2,746	137%
Operating Grant	7,762	-	4,088	-	-	-
Moorage	6,645	-	6,614	7,000	6,416	92%
	<u>213,222</u>	<u>1,000</u>	<u>203,952</u>	<u>197,000</u>	<u>228,302</u>	<u>116%</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	41,552	64%
Maintenance Wages	11,765	-	2,828	10,000	1,631	16%
Contracted Services	16,140	500	9,695	10,000	7,594	76%
PW Labour	2,570	1,500	2,227	2,500	1,278	51%
Hydro and Electricity	7,734	6,700	6,920	9,000	939	10%
Materials and Supplies	9,675	1,500	23,754	15,000	10,486	70%
Other Expenses	7,456	4,100	7,398	8,000	17,650	221%
Water, Sewer & Garbage	8,157	8,500	9,898	8,000	9,898	124%
Park Attendant/ Security	16,508	-	18,448	18,000	18,145	101%
Public Works Charges	1,399	1,000	1,275	1,300	855	66%
Telephone	1,998	3,000	2,031	3,000	1,193	40%
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>150,222</u>	<u>79%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,399</u>	<u>7,200</u>	<u>78,081</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	-
	<u>346,880</u>	<u>21,000</u>	<u>44,701</u>	<u>120,000</u>	<u>87,800</u>	<u>73%</u>
Expenditures - Variable						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	23,504	112%
Food Supplies	68,929	2,000	18,473	17,000	18,724	110%
Custodians	29,262	4,000	7,959	8,000	7,259	91%
Supplies	2,070	500	-	500	994	199%
	<u>162,970</u>	<u>11,000</u>	<u>46,836</u>	<u>47,000</u>	<u>50,481</u>	<u>107%</u>
Expenditures - Fixed						
Admin Salaries	171,653	182,000	102,047	135,000	56,260	42%
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	11,407	52%
Heat	14,859	14,000	16,804	14,000	11,620	83%
Telephone & other Utilities	11,217	8,800	11,413	11,600	7,401	64%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,818	5,000	5,606	112%
Maintenance	23,029	6,000	32,162	31,000	11,617	37%
Public Works Charges	11,829	8,000	10,714	11,000	4,806	44%
Miscellaneous Operations	-	-	-	-	-	-
	<u>264,039</u>	<u>256,800</u>	<u>176,768</u>	<u>220,600</u>	<u>99,716</u>	<u>45%</u>
Total Expenses	<u>427,009</u>	<u>267,800</u>	<u>223,603</u>	<u>267,600</u>	<u>150,197</u>	<u>56%</u>
NET CLEC OPERATIONS	<u>(80,129)</u>	<u>(246,800)</u>	<u>(178,902)</u>	<u>(147,600)</u>	<u>(62,397)</u>	<u>42%</u>
NET LAKEVIEW AND CLEC	<u>(45,019)</u>	<u>(279,400)</u>	<u>(161,502)</u>	<u>(140,400)</u>	<u>15,683</u>	<u>-11%</u>
Lakeview Park Road						
Road maintenance	2,312	10,000	4,314	9,000	793	9%
NET	<u>(47,331)</u>	<u>(289,400)</u>	<u>(165,816)</u>	<u>(149,400)</u>	<u>14,891</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	4,413	29%
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	66,708	4%
Truck #1 Display Building	-	12,500	30,601	20,000	47,039	235%
	120,883	1,964,500	383,882	1,865,000	127,402	7%
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 - July 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	-	0%
Truck purchase	37,364	35,000	27,538	70,000	74,642	107%
Garbage Truck	-	120,000	-	-	-	-
Active Transportation Plan	-	-	9,232	50,000	34,579	69%
Annual Paving Program	-	200,000	113,305	200,000	181,007	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	944	19%
Stormwater planning study	-	-	-	15,000	-	0%
Storm Upgrades - Cottonwood	-	-	-	35,000	-	0%
Transit Shelter Upgrades	-	-	-	125,000	8,217	7%
	398,196	595,000	177,816	960,000	306,342	32%
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	1,352	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	27,585	6%
Total General Capital	1,469,101	2,846,000	757,155	3,487,500	527,306	15%

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	532,472	100%
Connection Fees	3,080	1,000	3,302	1,000	5,451	545%
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	257,700	102%
Contribution from others	-	-	7,335	-	-	-
Transfer From Surplus	-	999,450	-	-	-	-
	<u>670,953</u>	<u>3,953,000</u>	<u>791,522</u>	<u>2,989,100</u>	<u>797,896</u>	<u>27%</u>
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	53,789	77%
Connections Maintenance	4,747	9,000	1,789	9,000	779	9%
Chlorination	8,752	10,000	2,018	15,000	5,406	36%
New Connections	362	3,000	3,842	3,000	2,499	83%
Sewer Flushing	4,845	6,000	5,015	6,000	5,132	86%
Sewer Pump Maintenance	47,557	75,000	43,103	75,000	25,859	34%
Sewer Lagoon Maintenance	94,582	91,000	81,268	91,000	45,338	50%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	97,287	-	-	-
Capital	75,683	3,495,000	99,254	3,500,000	35,119	1%
	<u>600,256</u>	<u>3,953,000</u>	<u>599,744</u>	<u>3,968,000</u>	<u>372,835</u>	<u>9%</u>
Surplus(Deficit)	<u>70,697</u>	<u>-</u>	<u>191,778</u>	<u>(978,900)</u>	<u>425,061</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	-	0%
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%
	<u>75,683</u>	<u>3,495,000</u>	<u>99,254</u>	<u>3,500,000</u>	<u>35,119</u>	<u>1%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	636,583	101%
Connection Fees	9,550	1,000	6,590	2,000	24,576	#####
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	351,400	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>1,027,873</u>	<u>104%</u>
						-
Expenditures						
Administration	2,470	3,400	1,459	3,400	277	8%
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	757	11%
General Maintenance	77,820	100,000	123,221	115,000	46,781	41%
Hydrants	12,354	22,500	20,453	22,500	8,064	36%
New Connections	3,852	10,000	5,751	10,000	4,301	43%
Connection Maintenance	55,629	75,000	59,117	75,000	29,739	40%
Water Meters	12,895	20,000	23,985	20,000	12,707	64%
Pump House Maintenance	38,291	42,000	52,869	49,000	31,981	65%
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	9,190	102%
Greendale Water Connection	3,356	-	3,670	-	25	-
Water treatment plant	134,321	200,000	262,510	260,000	85,891	33%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,029	-	248,986	-	-	-
Capital	<u>1,043,415</u>	<u>489,000</u>	<u>308,984</u>	<u>400,000</u>	<u>20,427</u>	<u>5%</u>
	<u>1,950,185</u>	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>562,303</u>	<u>43%</u>
Surplus(Deficit)	<u>(863,755)</u>	<u>-</u>	<u>(461,254)</u>	<u>(306,500)</u>	<u>465,570</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - July 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	13,142	-
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>20,427</u>	<u>127%</u>