



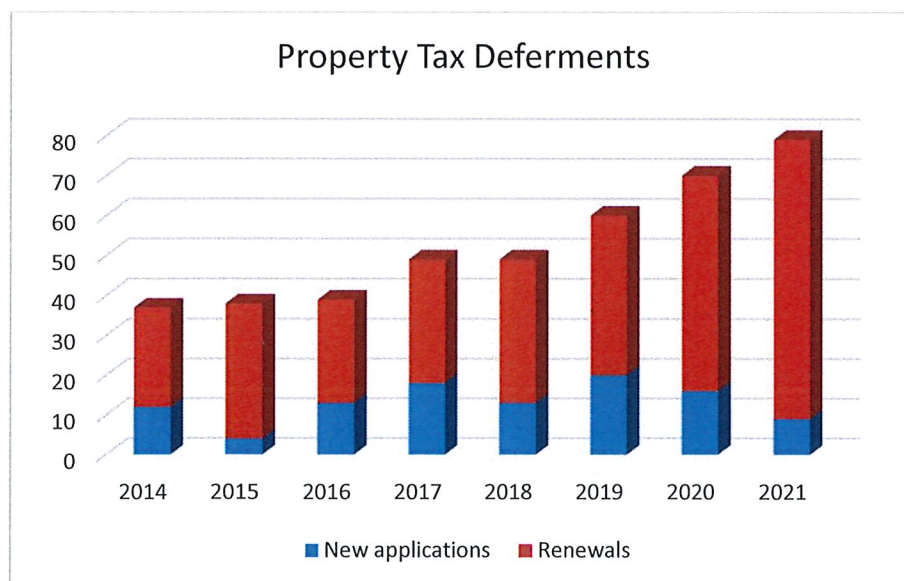
Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: July 8, 2021
SUBJECT: Financial Report for the Period Ending June 30, 2021

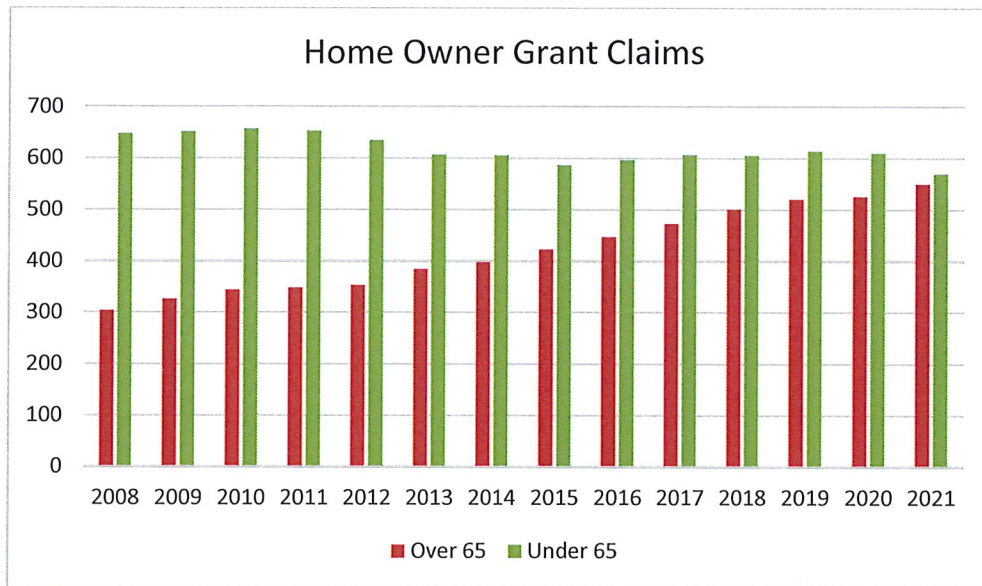
The statements of revenues and expenditures for the general, sewer and water funds are attached for your review and input.

Point of Note

- The administration fees from January to December have been reflected in these statements.
- Tax deferment is a low interest loan program that helps homeowners pay their property taxes on their principal residence. This program is managed by the Province and the homeowner must meet minimum equity and age requirements.
- This was the second year that the deferment application had to be made online directly with the Province. The graph below shows the number of tax deferments in Lake Cowichan showing the annual increases:



- This year the homeowner grant application had to be made directly with the Province of BC either online or by telephone. The new process worked well although the phone lines did get busy at times resulting in wait times.
- Before the July 2nd due date, 1,120 homeowner grants were claimed by residents of Lake Cowichan. Last year 1,136 homeowner grants were claimed. The transition of centralized processing and administration of the homeowner grant program went very well. The chart below shows the breakdown of the grant claimed by homeowners under and over 65 years of age:




 Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	5,481	11%
Business Licences	18,275	18,000	18,525	18,750	24,200	129%
Building and Other Permits	61,278	24,700	49,275	24,700	78,781	319%
Storm Drain Connection Fees	3,080	-	330	-	1,700	-
Dog Tags and Fines	3,655	3,300	2,715	2,700	2,500	93%
Interest on Investments	109,498	50,000	59,731	50,000	6,762	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	378,579	92%
Lakeview Revenues	213,222	1,000	203,952	197,000	202,109	103%
Sale of Assets	104,597	-	3,000	-	-	-
Public Works Revenues	3,313	-	12,243	-	2,611	-
Fire Department Revenues	8,034	-	25,359	-	2,980	-
FD Display Building Donations	-	-	30,291	-	-	-
Other Revenue	34,920	9,300	36,279	9,400	37,190	396%
Ambulance Building Lease	47,851	48,000	48,125	48,000	28,073	58%
Public Health Lease	16,675	16,800	16,675	16,800	8,339	50%
Clec Revenues	346,880	21,000	44,701	120,000	86,600	72%
Unconditional Transfers	494,157	494,900	495,911	507,900	484	0%
Conditional Transfers	13,825	615,000	483,910	1,167,499	-	0%
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	6,298,225	62%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	115,223	19%
Fire Department	455,758	609,660	439,064	486,200	175,656	36%
Police Force	166,630	182,600	182,477	187,778	-	0%
Bylaw Enforcement & Other	44,845	61,000	46,951	64,000	24,294	38%
Public Works Administration	26,339	52,100	86,294	43,500	(101,980)	-234%
Public Works Roads	344,895	435,000	433,957	445,000	185,617	42%
Public Works - Equipment & Other	(107,180)	-	(122,122)	-	(50,555)	-
Garbage Expenses	390,275	408,500	408,715	427,000	221,249	52%
Planning, Health & Other	47,825	63,500	51,838	459,200	141,869	31%
Info Centre	18,415	22,000	18,673	46,500	3,564	8%
Parks	229,288	254,100	263,723	260,000	103,445	40%
Lakeview Park	178,112	33,600	186,552	189,800	106,386	56%
CLEC Expense	427,009	267,800	223,603	267,600	130,607	49%
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	499,265	14%
Debt Charges - Interest	3,928	4,000	3,997	4,000	1,275	32%
Debt Payments - Fire	173,037	209,000	212,526	194,300	91,376	47%
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	-	0%
	7,968,283	8,888,027	7,495,295	10,209,900	1,764,497	17%
Surplus(Deficit)	408,973	-	98,554	(99,386)	4,533,728	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	37,916	46%
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	1,651	66%
Municipal Hall	20,043	25,500	27,878	25,500	5,920	23%
Office Wages	442,633	450,000	476,772	480,000	214,857	45%
Office Expenses	38,831	51,000	34,494	50,000	25,513	51%
Data Processing	18,353	26,000	19,674	25,000	18,258	73%
Legal Expense	25,123	30,000	80,201	40,000	16,758	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	83,466	83%
Grants-in-aid	2,449	3,000	1,850	3,000	750	25%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	82,789	-	13,370	-	(26,788)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	(277,000)	100%
	539,969	528,400	576,928	591,900	115,223	19%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	43,037	37%
Other Wage Costs	22,369	18,000	23,673	18,000	9,140	51%
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	33,351	50%
Miscellaneous Operations	110,305	117,100	126,130	124,300	40,563	33%
Training	28,907	28,000	15,013	28,000	4,970	18%
Fire Vehicles & Equipment	81,030	101,100	70,266	109,900	29,610	27%
	446,923	449,700	423,240	476,200	174,672	37%
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	984	10%
	8,835	159,960	15,823	10,000	984	10%
Total Fire Department	455,758	609,660	439,064	486,200	175,656	36%

Bylaw Enforcement & Other

Emergency Measures	-	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	6,972	37%
Building Inspection	29,244	37,000	31,393	40,000	17,322	43%
	44,845	61,000	46,951	64,000	24,294	38%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	17,738	35%
PW Admin Wages	161,455	180,000	210,744	195,000	117,127	60%
PW Admin Other	4,895	10,100	5,817	10,500	3,159	30%
Safety and Training	31,035	34,000	17,406	34,000	5,994	18%
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	(101,980)	-234%
Equipment Costs						
Equipment	136,629	-	159,547	-	87,728	-
Equipment Allocations	(243,809)	-	(281,669)	-	(138,182)	-
	(107,180)	-	(122,122)	-	(50,453)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	8,829	-
Billable Outside Jobs - Recoveries	-	-	-	-	(8,931)	-
	-	-	-	-	(101)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	23,717	77%
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	3,848	38%
Dust Control	3,989	5,000	3,805	5,000	969	19%
Landscaping	9,573	10,000	10,574	10,000	3,966	40%
Litter Control	7,832	14,000	7,294	14,000	3,372	24%
Marking	10,600	10,000	12,042	10,000	-	0%
Mowing	5,095	10,000	7,481	10,000	1,684	17%
Patching	16,792	20,000	27,858	26,000	2,334	9%
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	12,189	87%
Sidewalks	13,638	20,000	16,896	20,000	6,502	33%
Signs	14,787	16,000	9,306	16,000	10,669	67%
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	23,651	59%
Street Lighting	97,951	90,000	95,225	94,000	35,490	38%
Street Sweeping	17,468	11,000	11,787	11,000	5,104	46%
Office Administration Charge	21,700	22,000	22,000	22,000	22,000	100%
	344,895	435,000	433,957	445,000	185,617	42%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	350,495	101%
Toter rentals	4,069	4,000	4,417	4,000	4,350	109%
Penalties	3,782	3,500	4,115	3,500	-	0%
Recycling	51,592	56,000	55,985	57,000	23,733	42%
	386,875	397,500	400,718	411,500	378,579	92%
Expenditures						
Regular collection costs	236,987	250,000	249,005	260,000	128,087	49%
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	30,664	38%
Recycling costs	43,501	46,000	40,891	42,000	17,498	42%
	390,275	408,500	408,715	427,000	221,249	52%
Net	(3,400)	(11,000)	(7,996)	(15,500)	157,330	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	28,073	58%
Public Health Lease	16,675	16,800	16,675	16,800	8,339	50%
						-
Public Health Expenses	<u>11,706</u>	<u>17,000</u>	<u>11,916</u>	<u>16,000</u>	<u>4,761</u>	<u>30%</u>
NET	<u>52,819</u>	<u>47,800</u>	<u>52,884</u>	<u>48,800</u>	<u>31,651</u>	<u>65%</u>
Planning						
Planning and Zoning Expenses	<u>23,380</u>	<u>40,000</u>	<u>36,094</u>	<u>40,000</u>	<u>30,291</u>	<u>76%</u>
Other Functions						
Town Economic Development	965	1,000	-	1,000	-	0%
Columbarium	750	1,000	428	1,000	250	25%
Heritage Advisory	912	500	-	500	-	0%
Community Services	-	-	-	100,000	-	0%
Cowichan Aquatic Centre	3,345	4,000	3,400	4,000	-	0%
CRI Firesmart Project	-	-	-	271,700	106,567	39%
Poverty Reduction Strategy	-	-	-	25,000	-	0%
75th Birthday Celebration	6,767	-	-	-	-	-
	<u>12,738</u>	<u>6,500</u>	<u>3,828</u>	<u>403,200</u>	<u>106,817</u>	<u>26%</u>
Total Development Services Expenses	<u>47,825</u>	<u>63,500</u>	<u>51,838</u>	<u>459,200</u>	<u>141,869</u>	<u>31%</u>
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	1,225	61%
Other Expenses	4,164	5,300	4,560	6,500	2,201	34%
Recoveries	<u>(1,200)</u>	<u>(1,200)</u>	<u>(1,200)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>100%</u>
	<u>18,415</u>	<u>22,000</u>	<u>18,673</u>	<u>46,500</u>	<u>3,564</u>	<u>8%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	971	39%
Centennial Park	33,160	22,000	53,368	23,500	8,246	35%
Central Park	14,838	18,500	15,432	18,500	5,079	27%
Civic Square	794	1,000	1,314	1,000	593	59%
Communities in Bloom	-	2,000	-	2,000	-	0%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	1,578	53%
Dashwood Park	105	1,000	1,134	1,000	213	21%
Entrance Sign	9,479	10,000	13,421	10,000	3,271	33%
Footbridge	1,232	2,000	1,399	2,000	1,422	71%
Footpath maintenance	212	1,500	353	1,500	397	26%
Gillespie Park	607	-	-	-	-	-
Heritage Garden	6,796	7,000	11,311	7,000	2,843	41%
Kaatza Museum	12,219	13,800	11,456	13,000	8,780	68%
Kates Park - King George	4,380	10,000	13,425	10,000	4,174	42%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	1,774	51%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	5,528	61%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	1,448	14%
Park Bench Maintenance	8,251	6,000	546	6,000	1,097	18%
Parks General	34,974	23,500	23,644	27,000	865	3%
Parkstone Park	1,011	2,000	1,525	2,000	710	35%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	1,908	48%
Rivers Edge Memorial Garden	4,315	5,000	10,957	5,000	2,544	51%
Riverside Park	3,598	5,000	6,249	5,000	3,639	73%
Sahtlam Park	1,488	3,000	9,279	3,000	839	28%
Saywell Park	20,596	20,500	16,460	20,000	12,632	63%
Seniors Centre	2,011	3,100	4,361	4,000	1,751	44%
Ted Burns Nature Preserve	1,709	2,000	-	2,000	1,424	71%
Pickleball Courts	977	3,000	3,462	3,000	985	33%
Town Square	2,992	5,000	591	5,000	1,456	29%
Trans Canada Trail	876	4,000	1,462	4,000	877	22%
Trestle Walkway	814	2,000	369	2,000	412	21%
Vandalism	-	5,000	-	5,000	57	1%
Washrooms	21,097	20,000	14,628	20,000	10,682	53%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	2,228	45%
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>103,445</u>	<u>40%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	169,426	107%
Walk Ins	17,239	-	7,895	7,000	1,985	28%
Power Fees	24,401	-	22,924	23,000	24,895	108%
Wood and ice sales	4,777	-	2,243	2,000	1,095	55%
Operating Grant	7,762	-	4,088	-	-	-
Moorage	6,645	-	6,614	7,000	4,709	67%
	<u>213,222</u>	<u>1,000</u>	<u>203,952</u>	<u>197,000</u>	<u>202,109</u>	<u>103%</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	19,086	29%
Maintenance Wages	11,765	-	2,828	10,000	1,631	16%
Contracted Services	16,140	500	9,695	10,000	7,565	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	5,309	35%
Other Expenses	7,456	4,100	7,398	8,000	12,663	158%
Water, Sewer & Garbage	8,157	8,500	9,898	8,000	9,898	124%
Park Attendant/ Security	16,508	-	18,448	18,000	7,154	40%
Public Works Charges	1,399	1,000	1,275	1,300	855	66%
Telephone	1,998	3,000	2,031	3,000	1,007	34%
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>106,386</u>	<u>56%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,399</u>	<u>7,200</u>	<u>95,724</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	-	300	-
	<u>346,880</u>	<u>21,000</u>	<u>44,701</u>	<u>120,000</u>	<u>86,600</u>	<u>72%</u>
Expenditures - Variable						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	23,007	110%
Food Supplies	68,929	2,000	18,473	17,000	18,013	106%
Custodians	29,262	4,000	7,959	8,000	4,953	62%
Supplies	2,070	500	-	500	994	199%
	<u>162,970</u>	<u>11,000</u>	<u>46,836</u>	<u>47,000</u>	<u>46,967</u>	<u>100%</u>
Expenditures - Fixed						
Admin Salaries	171,653	182,000	102,047	135,000	48,692	36%
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	6,611	57%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,818	5,000	3,273	65%
Maintenance	23,029	6,000	32,162	31,000	7,083	23%
Public Works Charges	11,829	8,000	10,714	11,000	3,955	36%
Miscellaneous Operations	-	-	-	-	-	-
	<u>264,039</u>	<u>256,800</u>	<u>176,768</u>	<u>220,600</u>	<u>83,640</u>	<u>38%</u>
Total Expenses	<u>427,009</u>	<u>267,800</u>	<u>223,603</u>	<u>267,600</u>	<u>130,607</u>	<u>49%</u>
NET CLEC OPERATIONS	<u>(80,129)</u>	<u>(246,800)</u>	<u>(178,902)</u>	<u>(147,600)</u>	<u>(44,007)</u>	<u>30%</u>
NET LAKEVIEW AND CLEC	<u>(45,019)</u>	<u>(279,400)</u>	<u>(161,502)</u>	<u>(140,400)</u>	<u>51,717</u>	<u>-37%</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>50,924</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	63,459	4%
Truck #1 Display Building	-	12,500	30,601	20,000	41,277	206%
	120,883	1,964,500	383,882	1,865,000	118,391	6%
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 - June 30, 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	33,207	66%
Annual Paving Program	-	200,000	113,305	200,000	165,738	83%
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	289,701	30%
Lakeview Park						
Garbage facilities	-	-	-	-	-	-
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	1,999	1%
Footbridge improvements	-	10,000	-	15,000	-	0%
Kasapi Park upgrades	-	-	-	30,000	152	1%
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	23,046	51%
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	25,196	6%
Total General Capital	1,469,101	2,846,000	757,155	3,487,500	499,265	14%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	521,482	98%
Connection Fees	3,080	1,000	3,302	1,000	5,196	520%
Penalties And Other Interest	4,857	4,500	5,403	4,500	-	0%
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>784,378</u>	<u>26%</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	47,267	68%
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	2,483	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	22,781	30%
Sewer Lagoon Maintenance	94,582	91,000	81,268	91,000	28,138	31%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	97,287	-	-	-
Capital	75,683	3,495,000	99,254	3,500,000	33,583	1%
	<u>600,256</u>	<u>3,953,000</u>	<u>599,744</u>	<u>3,968,000</u>	<u>344,483</u>	<u>9%</u>
Surplus(Deficit)	<u>70,697</u>	<u>-</u>	<u>191,778</u>	<u>(978,900)</u>	<u>439,894</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	14,812	6%
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>33,583</u>	<u>1%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 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	628,538	100%
Connection Fees	9,550	1,000	6,590	2,000	21,681	#####
Fire Hydrant Installation & other	3,300	4,000	8,100	4,000	10,085	252%
Other Penalties And Interest	5,829	5,500	6,486	5,500	202	4%
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>1,011,906</u>	<u>103%</u>
Expenditures						
Administration	2,470	3,400	1,459	3,400	148	4%
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	12,222	94%
Reservoir	18,427	20,000	3,679	7,000	693	10%
General Maintenance	77,820	100,000	123,221	115,000	40,586	35%
Hydrants	12,354	22,500	20,453	22,500	6,777	30%
New Connections	3,852	10,000	5,751	10,000	4,170	42%
Connection Maintenance	55,629	75,000	59,117	75,000	24,468	33%
Water Meters	12,895	20,000	23,985	20,000	10,854	54%
Pump House Maintenance	38,291	42,000	52,869	49,000	29,060	59%
Small equipment	5,345	-	-	-	-	-
Booster Pumps Maintenance	10,622	12,000	8,535	12,100	3,992	33%
Slopes water pump station	6,696	8,000	24,460	9,000	8,054	89%
Greendale Water Connection	3,356	-	3,670	-	25	-
Water treatment plant	134,321	200,000	262,510	260,000	75,290	29%
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>7,284</u>	<u>2%</u>
	<u>1,950,185</u>	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>518,431</u>	<u>40%</u>
Surplus(Deficit)	<u>(863,755)</u>	<u>-</u>	<u>(461,254)</u>	<u>(306,500)</u>	<u>493,475</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2021
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<u>WATER CAPITAL</u>						
Fire Hydrants	-	-	-	100,000	-	-
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>7,284</u>	<u>127%</u>