



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: December 9, 2022

SUBJECT: Financial Report for the Period Ending November 30, 2022

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

Highlights:

- Surplus is overstated in the general, sewer and water funds due to outstanding payables and capital projects in progress at year end.
- 2023 dog tags are available for sale at the Town office and the 2023 business license renewal letters have been mailed out.
- A summer student (Canada Summer Jobs) grant in the amount of \$2,005 was applied for and received.
- Business revenue includes outstanding accounts totalling \$3,400 that are doubtful of collection.
- The two columbaria at River's Edge Memorial Garden have a total of 96 niches (48 per columbarium). To date 47 have been sold, 14 were sold in 2022 (nine sold in 2021). There are 49 niches still available for sale. Sales started in 2018.
- The proposed rates for 2023 for fees and charges are attached for Council review.
- MNP has conducted the interim audit fieldwork, the 2022 audit service plan is attached for Council review.

Ronnie Gill, CPA, CGA
Director of Finance

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 2022

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
REVENUES						
Taxes	2,232,765	2,289,656	2,289,015	2,398,980	2,401,670	100%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,874	57,000	56,084	56,000	19,460	35%
Penalties and Interest on Taxes	77,005	50,000	73,313	60,000	69,882	116%
Business Licences	18,525	18,750	19,900	19,500	26,325	135%
Building and Other Permits	49,275	24,700	132,828	44,000	134,212	305%
Storm Drain Connection Fees	330	-	2,495	-	2,700	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	3,170	117%
Interest on Investments	59,731	50,000	15,375	17,000	174,917	1029%
Fire Service to CVRD	322,918	341,509	330,670	331,000	348,898	105%
Garbage Revenues	400,718	411,500	415,514	418,000	431,426	103%
Lakeview Revenues	203,952	197,000	263,263	231,000	239,078	103%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	33,135	-	8,900	-
Fire Department Revenues	25,359	-	1,424	-	1,471	-
FD Display Building Donations	30,291	-	3,763	-	-	-
BC Wildfire - Recoveries	-	-	171,549	-	100,358	-
Other Revenue	36,279	9,400	57,903	30,000	74,999	250%
Ambulance Building Lease	48,125	48,000	48,125	48,200	48,125	100%
Public Health Lease	16,675	16,800	16,682	16,800	16,684	99%
Clec Revenues	44,701	120,000	232,768	216,000	331,911	154%
Unconditional Transfers	495,911	507,900	510,937	511,900	640,430	125%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	140,676	8%
Firesmart Community Grant	-	271,700	58,982	-	(3,654)	-
Transfers From Reserve Funds	27,538	430,000	347,118	125,000	-	0%
Transfers From Building Reserve	-	1,000,000	-	1,060,000	-	0%
Transfer From Fire Dept Reserves	-	-	-	95,000	-	0%
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Prior year Surplus	-	99,386	-	-	-	-
Police Tax Levy	182,477	187,778	187,756	199,950	200,181	100%
Library Levy	150,202	155,218	155,218	163,581	163,873	100%
Collections For Other Govts.	2,612,329	2,753,404	2,751,519	3,104,703	3,108,056	100%
	7,593,848	10,209,900	8,283,365	10,934,184	8,683,747	79%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 2022

EXPENDITURES	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
General Government Services	576,928	591,900	563,531	645,300	445,071	69%
Fire Department	439,064	486,200	487,237	526,100	529,931	101%
Police Force	182,477	187,778	187,756	199,950	182,864	91%
Bylaw Enforcement & Other	46,951	64,000	59,107	65,000	46,056	71%
Public Works Administration	86,294	43,500	70,534	90,000	17,814	20%
Public Works Roads	433,957	445,000	383,007	445,000	263,678	59%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	(105,510)	-
Garbage Expenses	408,715	427,000	410,766	431,000	380,354	88%
Planning, Health & Other	51,838	459,200	425,186	61,500	95,457	155%
Visitor Information Centre	18,673	46,500	26,911	38,400	21,696	56%
Parks	263,723	260,000	242,647	260,000	206,342	79%
Lakeview Park	186,552	189,800	219,350	224,800	218,632	97%
CLEC Expense	223,603	267,600	326,854	352,700	381,765	108%
Lakeview Road	4,314	9,000	3,079	7,000	2,280	33%
Transfer To Library	150,202	155,218	155,218	163,581	163,581	100%
Capital	757,155	3,487,500	1,170,120	3,996,000	1,920,895	48%
Debt Charges - Interest	3,997	4,000	3,230	4,000	3,402	85%
Debt Payments - Fire	212,526	194,300	194,242	176,400	146,952	83%
Amortization	689,925	-	708,185	-	-	-
Transfers To Reserve Funds	146,054	138,000	3,198	140,000	139,000	99%
Transfer Equip. Recovery to Reserve	122,140	-	204,970	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,612,329	2,753,404	2,751,519	3,104,703	3,030,824	98%
	7,495,295	10,209,900	8,478,131	10,931,434	8,091,084	74%
Surplus(Deficit)	98,554	-	(194,765)	2,750	592,663	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	74,168	90%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	33,296	107%
Mildred Child Annex	2,308	2,500	2,430	2,500	2,823	113%
Municipal Hall	27,878	25,500	15,371	25,500	14,194	56%
Office Wages	476,772	480,000	469,767	485,000	405,552	84%
Office Expenses	34,494	50,000	55,154	60,000	67,230	112%
Data Processing	19,674	25,000	22,602	30,000	31,393	105%
Legal Expense	80,201	40,000	29,789	40,000	7,303	18%
Audit	18,398	25,000	19,436	26,000	9,975	38%
Elections	12,092	4,000	-	20,000	9,594	48%
Insurance	85,441	100,000	99,221	120,000	115,017	96%
Grants-in-aid	1,850	3,000	1,750	3,000	3,250	108%
Ohtaki expense	-	-	-	2,000	2,360	118%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	(49,384)	-
Insurance and administration recovery	(278,600)	(277,000)	(277,000)	(281,700)	(281,700)	100%
	576,928	591,900	563,531	645,300	445,071	69%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	107,131	89%
Other Wage Costs	23,673	18,000	23,586	18,000	72,840	405%
Town Administration	14,000	14,000	14,000	14,700	14,700	100%
Fire Hall Operations and Maint.	64,985	67,000	57,548	69,000	68,137	99%
Miscellaneous Operations	126,130	124,300	124,990	145,000	54,212	37%
Training	15,013	28,000	15,561	28,000	33,676	120%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	111,081	92%
	423,240	476,200	432,397	516,100	461,777	89%
BC Wildfire Costs	-	-	44,266	-	33,666	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	34,488	345%
	15,823	10,000	54,840	10,000	68,154	682%
Total Fire Department	439,064	486,200	487,237	526,100	529,931	101%

Bylaw Enforcement & Other

Emergency Measures	-	5,000	5,658	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	11,750	59%
Building Inspection	31,393	40,000	35,361	40,000	34,306	86%
	46,951	64,000	59,107	65,000	46,056	71%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	42,105	77%
PW Admin Wages	210,744	195,000	242,966	240,000	210,262	88%
PW Admin Other	5,817	10,500	5,206	9,000	4,083	45%
Safety and Training	17,406	34,000	9,940	34,000	9,365	28%
Office Administration Charge	14,000	14,000	14,000	17,000	17,000	100%
Recovery from Utilities	(233,000)	(260,000)	(260,000)	(265,000)	(265,000)	100%
	86,294	43,500	70,534	90,000	17,814	20%
Equipment Costs						
Equipment	159,547	-	169,555	-	143,773	-
Equipment Allocations	(281,669)	-	(288,072)	-	(226,401)	-
	(122,122)	-	(118,517)	-	(82,627)	-
Other Costs						
Billable Outside Jobs	-	-	14,686	-	16,636	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	(39,518)	-
	-	-	-	-	(22,883)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	31,258	78%
Crack Sealing	9,563	10,000	-	15,000	9,608	64%
Dangerous Trees	15,298	20,000	8,847	16,000	3,673	23%
Ditches & Culverts	8,831	10,000	5,450	10,000	29	0%
Dust Control	3,805	5,000	969	4,000	742	19%
Grading	-	-	-	-	47	-
Landscaping	10,574	10,000	8,813	9,000	3,203	36%
Litter Control	7,294	14,000	6,406	9,000	2,499	28%
Marking	12,042	10,000	6,327	8,000	8,076	101%
Mowing	7,481	10,000	8,585	9,000	5,636	63%
Patching	27,858	26,000	11,698	20,000	20,530	103%
Roads-other	15,590	11,000	12,686	9,000	1,027	11%
Seasonal decoration	10,594	12,000	6,722	10,000	3,481	35%
Shoulders	7,557	14,000	16,536	16,000	4,930	31%
Sidewalks	16,896	20,000	12,712	20,000	5,484	27%
Signs	9,306	16,000	20,284	18,000	7,810	43%
Snow removal	40,946	50,000	26,003	50,000	21,964	44%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	24,262	53%
Street Lighting	95,225	94,000	81,531	94,000	83,416	89%
Street Sweeping	11,787	11,000	7,466	11,000	4,001	36%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	433,957	445,000	383,007	445,000	263,678	59%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	368,447	104%
Toter rentals and sales	4,417	4,000	5,137	4,000	11,106	278%
Penalties	4,115	3,500	2,942	3,000	2,992	100%
Recycling	55,985	57,000	54,578	58,000	48,881	84%
	400,718	411,500	415,514	418,000	431,426	103%
Expenditures						
Regular collection costs	249,005	260,000	247,387	262,000	230,432	88%
Office Administration Charges	18,000	19,000	19,000	19,000	19,000	100%
PW Administration Charges	25,500	26,000	26,000	27,000	27,000	100%
Tipping Fees	75,318	80,000	77,133	80,000	67,577	84%
Recycling costs	40,891	42,000	41,247	43,000	36,345	85%
	408,715	427,000	410,766	431,000	380,354	88%
Net	(7,996)	(15,500)	4,748	(13,000)	51,072	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	48,125	100%
Public Health Lease	16,675	16,800	16,682	16,800	16,684	99%
Public Health Expenses	11,916	16,000	13,313	16,000	7,489	47%
NET	52,884	48,800	51,494	49,000	57,321	117%
Planning						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	24,973	62%
Other Functions						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	2,020	202%
Heritage Advisory	-	500	-	500	-	0%
Community Services	-	100,000	-	-	-	-
Cowichan Aquatic Centre	3,400	4,000	3,437	4,000	3,523	88%
CRI Firesmart Project	-	271,700	148,494	-	57,452	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
	3,828	403,200	176,882	5,500	62,996	1145%
Total Development Services Expenses	51,838	459,200	425,186	61,500	95,457	155%
Visitor Information Centre						
PW Labour	313	47,200	29,002	44,500	30,226	68%
Water, Sewer & Garbage	-	800	777	900	815	91%
Contracted Services	15,000	2,000	2,626	3,000	4,167	139%
Other Expenses	4,560	6,500	4,506	5,000	3,493	70%
	19,873	56,500	36,911	53,400	38,701	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(17,005)	113%
Recoveries	(1,200)	-	-	-	-	-
	18,673	46,500	26,911	38,400	21,696	56%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	480	16%
Bell Tower School	1,988	2,500	1,249	2,000	815	41%
Centennial Park	53,368	23,500	44,432	23,000	32,562	142%
Central Park	15,432	18,500	13,714	16,000	14,333	90%
Civic Square	1,314	1,000	971	1,000	28	3%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	2,934	98%
Dashwood Park	1,134	1,000	418	1,000	906	91%
Entrance Sign	13,421	10,000	7,928	10,000	8,216	82%
Footbridge	1,399	2,000	2,443	2,000	2,107	105%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	692	46%
Heritage Garden	11,311	7,000	5,135	7,000	3,775	54%
Kaatza Museum	11,456	13,000	20,833	13,000	8,833	68%
Kates Park - King George	13,425	10,000	9,997	10,000	8,050	81%
Lakedays Preparation	53	1,000	-	1,000	28	3%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	2,511	50%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	8,173	68%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	3,452	35%
Park Bench Maintenance	546	6,000	3,803	6,000	(2,529)	-42%
Parks General	23,644	27,000	2,701	25,000	14,636	59%
Parkstone Park	1,525	2,000	1,757	2,000	1,625	81%
Joginder Bains Park - Point Ideal	4,087	4,000	4,617	4,000	2,842	71%
Rivers Edge Memorial Garden	10,957	5,000	5,993	5,000	6,035	121%
Riverside Park	6,249	5,000	5,764	6,000	19,913	332%
Sahtlam Park	9,279	3,000	2,433	3,000	1,162	39%
Saywell Park	16,460	20,000	23,674	26,000	21,352	82%
Seniors Centre	4,361	4,000	3,312	4,000	4,808	120%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	909	45%
Pickleball Courts	3,462	3,000	1,778	3,000	3,953	132%
Rhododendrum Park Com. in Bloom	-	2,000	302	2,000	-	0%
Town Square	591	5,000	1,671	4,000	398	10%
Trans Canada Trail	1,462	4,000	1,164	3,000	176	6%
Vandalism	-	5,000	480	5,000	151	3%
Washrooms	14,628	20,000	28,124	20,000	15,496	77%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	4,519	90%
Office Administration Charge	12,100	13,000	13,000	13,000	13,000	100%
	263,723	260,000	242,647	260,000	206,342	79%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	193,151	99%
Walk Ins and extra adults	7,895	7,000	7,585	6,000	10,173	170%
Power Fees	22,924	23,000	28,398	26,000	30,025	115%
Wood and ice sales	2,243	2,000	3,871	2,000	1,705	85%
Operating Grant	4,088	-	15,821	-	-	-
Moorage	6,614	7,000	7,544	2,000	4,023	201%
	<u>203,952</u>	<u>197,000</u>	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>103%</u>
Office Administration Charge	5,000	8,000	8,000	8,000	8,000	100%
CLEC Admin Charges	31,000	31,000	31,000	31,000	31,000	100%
Summer Student Wages	64,709	65,000	67,957	69,000	68,648	99%
Maintenance Wages	2,828	10,000	3,554	4,000	26,085	652%
Contracted Services	9,695	10,000	10,690	10,000	5,656	57%
PW Labour	2,227	2,500	1,730	2,500	4,040	162%
Hydro and Electricity	6,920	9,000	5,743	8,000	5,974	75%
Materials and Supplies	23,754	15,000	19,161	19,000	19,636	103%
Other Expenses	7,398	8,000	12,931	13,000	9,139	70%
Water, Sewer & Garbage	9,898	8,000	9,898	10,000	10,383	104%
Park Attendant/ Security	18,448	18,000	45,577	45,000	26,722	59%
Public Works Charges	1,275	1,300	976	1,300	1,792	138%
Telephone	2,031	3,000	2,132	3,000	1,557	52%
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>218,632</u>	<u>97%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>20,446</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	325,311	163%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	6,600	110%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>331,911</u>	<u>154%</u>
Expenditures - Variable						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	75,866	126%
Food Supplies	18,473	17,000	52,014	52,000	99,472	191%
Custodians	7,959	8,000	22,032	25,000	37,364	149%
Supplies	-	500	1,036	1,000	1,965	196%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>214,667</u>	<u>155%</u>
Expenditures - Fixed						
Admin Salaries	102,047	135,000	100,688	120,000	80,539	67%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	100%
Housing Allowance	2,500	-	-	-	-	-
Town Administration	8,000	22,000	22,000	22,000	22,000	100%
Electricity	17,310	22,000	17,614	20,000	17,646	88%
Heat	16,804	14,000	25,726	18,000	35,182	195%
Telephone & other Utilities	11,413	11,600	9,894	11,200	8,605	77%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	9,165	92%
Maintenance	32,162	31,000	31,033	33,000	16,258	49%
Public Works Charges	10,714	11,000	8,304	11,000	8,703	79%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,624</u>	<u>214,200</u>	<u>167,098</u>	<u>78%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,854</u>	<u>352,700</u>	<u>381,765</u>	<u>108%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(94,087)</u>	<u>(136,700)</u>	<u>(49,854)</u>	<u>36%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(50,174)</u>	<u>(130,500)</u>	<u>(29,408)</u>	<u>23%</u>
Lakeview Park Road						
Road maintenance	4,314	9,000	3,079	7,000	2,280	33%
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(53,252)</u>	<u>(137,500)</u>	<u>(31,688)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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 manag	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	30,456	85%
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	1,513,950	58%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	<u>383,882</u>	<u>1,865,000</u>	<u>420,799</u>	<u>2,836,000</u>	<u>1,544,406</u>	<u>54%</u>
CLEC						
Carpet / Flooring	-	5,000	-	5,000	-	0%
Exterior Building Paint	-	3,000	-	-	-	-
Hot Water on Demand	-	5,000	5,582	-	-	-
Clec Renovations	-	40,000	-	60,000	48,250	80%
Water system	9,034	5,000	-	5,000	1,761	35%
	<u>9,034</u>	<u>58,000</u>	<u>5,582</u>	<u>70,000</u>	<u>50,011</u>	<u>71%</u>
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%
Trailer Purchase	-	-	-	-	10,574	-
ATV Truck Pump	-	-	-	10,000	14,200	142%
Firehall repairs	13,346	16,000	11,783	16,000	8,346	52%
Training Ground Facilities	58,071	60,000	55,546	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	-	-	40,000	41,923	105%
Truck purchase	-	-	-	95,000	91,005	96%
Tools and Equipment	-	3,000	-	3,000	3,112	104%
Hoses and valving	3,531	8,000	15,101	8,000	-	0%
	<u>100,252</u>	<u>137,000</u>	<u>92,629</u>	<u>222,000</u>	<u>169,159</u>	<u>76%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	6,679	5%
Sidewalks	23,703	60,000	43,023	60,000	-	0%
Small tools	4,038	5,000	3,193	5,000	528	11%
Stormwater planning study	-	15,000	-	15,000	-	0%
Storm Upgrades - Arbutus	-	35,000	-	35,000	-	0%
Transit Shelter Upgrades	-	125,000	8,230	110,000	56,532	51%
	177,816	960,000	606,941	650,000	63,739	10%
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	51,878	104%
River's Edge Memorial Garden	64,834	20,000	-	-	-	-
Saywell Park Improvements	-	24,000	-	33,000	41,700	126%
Town Square Restaining	-	-	-	10,000	-	0%
	76,834	442,500	37,946	158,000	93,578	59%
Total General Capital	757,155	3,487,500	1,170,120	3,996,000	1,920,895	48%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	587,144	104%
Connection Fees	3,302	1,000	5,991	2,000	2,700	135%
Penalties And Other Interest	5,403	4,500	4,112	4,000	4,217	105%
Sewer Facilities Grant	-	2,200,000	-	-	-	-
Parcel Tax	250,200	253,600	257,850	438,000	438,000	100%
Contribution from others	7,335	-	5,297	-	-	-
Transfer From Surplus	-	978,900	-	-	-	-
	<u>791,522</u>	<u>3,968,000</u>	<u>827,457</u>	<u>1,011,000</u>	<u>1,032,060</u>	<u>102%</u>
Expenditures						
Administration	2,297	3,000	4,143	3,000	2,090	70%
Office Administration	68,000	68,000	68,000	69,000	69,000	100%
PW Administration	90,000	90,000	90,000	92,000	92,000	100%
Discounts	37,491	38,000	40,898	41,000	43,710	107%
General Maintenance	68,380	70,000	87,472	90,000	76,627	85%
Connections Maintenance	1,789	9,000	1,029	8,000	7,076	88%
Chlorination	2,018	15,000	18,527	15,000	9,228	62%
New Connections	3,842	3,000	2,711	3,000	1,392	46%
Sewer Flushing	5,015	6,000	6,166	7,000	5,054	72%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	40,625	54%
Sewer Lagoon Maintenance	81,268	91,000	93,895	95,000	59,801	63%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	38,508	9%
	<u>599,744</u>	<u>3,968,000</u>	<u>837,733</u>	<u>948,000</u>	<u>445,112</u>	<u>47%</u>
Surplus(Deficit)	<u>191,778</u>	<u>-</u>	<u>(10,276)</u>	<u>63,000</u>	<u>586,949</u>	
SEWER CAPITAL						
Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	328	0%
Greendale Engineering	-	100,000	-	100,000	19,348	19%
Sewer I&I	-	250,000	208,358	250,000	18,833	8%
Sewer Treatment Plant Upgrades	-	3,000,000	9,223	-	-	-
Sewer Lagoon	66,155	50,000	11,438	-	-	-
Riverside Force Main	-	50,000	-	-	-	-
	<u>99,254</u>	<u>3,500,000</u>	<u>272,655</u>	<u>450,000</u>	<u>38,508</u>	<u>9%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 2022
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues						
User Rates	620,158	629,000	653,731	685,000	694,854	101%
Connection Fees	6,590	2,000	31,246	2,000	40,320	202%
Fire Hydrant Installation & other	8,100	4,000	14,922	4,000	8,049	201%
Other Penalties And Interest	6,486	5,500	5,194	5,000	5,195	104%
Contribution from Others	-	-	-	-	-	-
Parcel Tax	341,400	346,000	351,600	537,300	537,600	100%
Transfer From Surplus	-	306,500	-	-	-	-
	<u>982,734</u>	<u>1,293,000</u>	<u>1,056,692</u>	<u>1,233,300</u>	<u>1,286,018</u>	<u>104%</u>
Expenditures						
Administration	1,459	3,400	1,793	3,400	3,336	98%
Office Administration	117,500	119,000	119,000	119,000	119,000	100%
PW Administration	117,500	122,000	122,000	124,000	124,000	100%
Discounts	46,045	46,000	50,013	50,000	53,272	107%
Safety and Training	1,161	4,000	4,306	4,500	1,573	35%
Chlorination	1,766	6,000	-	-	10,418	-
Flushing	12,336	13,000	12,246	14,000	13,191	94%
Reservoir	3,679	7,000	1,150	7,000	1,136	16%
General Maintenance	123,221	115,000	79,741	115,000	60,809	53%
Hydrants	20,453	22,500	22,030	22,500	10,966	49%
New Connections	5,751	10,000	4,506	10,000	2,243	22%
Connection Maintenance	62,787	75,000	49,962	75,000	48,031	64%
Water Meters	23,985	20,000	17,525	20,000	29,100	145%
Pump House Maintenance	52,869	49,000	62,102	60,000	31,152	52%
Small equipment	-	-	-	-	3,332	-
Booster Pumps Maintenance	8,535	12,100	7,466	12,000	8,103	68%
Slopes water pump station	24,460	9,000	11,838	10,000	6,597	66%
Water treatment plant	262,510	260,000	150,893	260,000	147,473	57%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,986	-	400,375	-	-	-
Capital	308,984	400,000	27,760	381,000	62,453	16%
	<u>1,443,988</u>	<u>1,293,000</u>	<u>1,144,706</u>	<u>1,287,400</u>	<u>736,184</u>	<u>57%</u>
Surplus(Deficit)	<u>(461,254)</u>	<u>-</u>	<u>(88,014)</u>	<u>(54,100)</u>	<u>549,835</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 2022
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<u>WATER CAPITAL</u>						
Fire Hydrant Upgrades	-	100,000	27,760	61,000	16,637	27%
Greendale Trestle Watermain Upgrad	-	-	-	-	-	-
North Shore Pump Station upgrades	138,555	-	-	20,000	-	0%
River Road Water Main	22,112	-	-	-	-	-
Water Modelling	-	-	-	-	-	-
Water Treatment Upgrade	148,317	-	-	-	-	-
Watermain Upgrades	-	300,000	-	300,000	45,816	15%
Water metering	-	-	-	-	-	-
	308,984	400,000	27,760	381,000	62,453	16%