



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: October 7, 2022

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

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

Point of Note

- Surplus is overstated due to outstanding expenditures and capital projects in progress. To date \$1,415,829 has been spent on municipal hall renovations.
- Two properties were sold in tax sale; one property was sold and one was acquired by the Town by default. The property sold has been subsequently redeemed.
- The current year business licence revenue includes uncollected receivables of \$6,600. Past due statements have been mailed.
- Lakeview Park and the Visitor Centre have been closed for the season.



Ronnie Gill, CGA, CPA

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

REVENUES	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Taxes	2,232,765	2,289,656	2,289,015	2,398,980	2,398,981	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	69,970	117%
Business Licences	18,525	18,750	19,900	19,500	27,275	140%
Building and Other Permits	49,275	24,700	132,828	44,000	117,684	267%
Storm Drain Connection Fees	330	-	2,495	-	2,610	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	3,130	116%
Interest on Investments	59,731	50,000	15,375	17,000	97,229	572%
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	418,396	100%
Lakeview Revenues	203,952	197,000	263,263	231,000	238,655	103%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	33,135	-	8,320	-
Fire Department Revenues	25,359	-	1,424	-	-	-
FD Display Building Donations	30,291	-	3,763	-	-	-
BC Wildfire - Recoveries	-	-	171,549	-	96,257	-
Other Revenue	36,279	9,400	57,903	30,000	10,290	34%
Ambulance Building Lease	48,125	48,000	48,125	48,200	36,094	75%
Public Health Lease	16,675	16,800	16,682	16,800	13,903	83%
Clec Revenues	44,701	120,000	232,768	216,000	263,390	122%
Unconditional Transfers	495,911	507,900	510,937	511,900	639,945	125%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	117,846	7%
Firesmart Community Grant	-	271,700	58,982	-	-	-
Transfers From Reserve Funds	27,538	430,000	347,118	125,000	-	0%
Transfers From Building Reserve	-	1,000,000	-	1,060,000	-	0%
Transfer From Fire Dept Reserves	-	-	-	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	199,951	100%
Library Levy	150,202	155,218	155,218	163,581	163,690	100%
Collections For Other Govts.	2,612,329	2,753,404	2,751,519	3,104,703	3,104,544	100%
	7,593,848	10,209,900	8,283,365	10,934,184	8,396,518	77%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	309,450	48%
Fire Department	439,064	486,200	487,237	526,100	440,488	84%
Police Force	182,477	187,778	187,756	199,950	182,864	91%
Bylaw Enforcement & Other	46,951	64,000	59,107	65,000	37,832	58%
Public Works Administration	86,294	43,500	70,534	90,000	(34,719)	-39%
Public Works Roads	433,957	445,000	383,007	445,000	215,983	49%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	(90,702)	-
Garbage Expenses	408,715	427,000	410,766	431,000	327,021	76%
Planning, Health & Other	51,838	459,200	425,186	61,500	77,303	126%
Visitor Information Centre	18,673	46,500	26,911	38,400	22,760	59%
Parks	263,723	260,000	242,647	260,000	181,399	70%
Lakeview Park	186,552	189,800	219,350	224,800	209,929	93%
CLEC Expense	223,603	267,600	326,854	352,700	305,440	87%
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	1,762,211	44%
Debt Charges - Interest	3,997	4,000	3,230	4,000	3,046	76%
Debt Payments - Fire	212,526	194,300	194,242	176,400	117,562	67%
Amortization	689,925	-	708,185	-	-	-
Transfers To Reserve Funds	146,054	138,000	3,198	140,000	-	0%
Transfer Equip. Recovery to Reserve	122,140	-	204,970	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,612,329	2,753,404	2,751,519	3,104,703	3,030,824	98%
	7,495,295	10,209,900	8,478,131	10,931,434	7,264,552	66%
Surplus(Deficit)	98,554	-	(194,765)	2,750	1,131,965	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	59,769	73%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	29,739	96%
Mildred Child Annex	2,308	2,500	2,430	2,500	2,671	107%
Municipal Hall	27,878	25,500	15,371	25,500	12,722	50%
Office Wages	476,772	480,000	469,767	485,000	332,857	69%
Office Expenses	34,494	50,000	55,154	60,000	54,462	91%
Data Processing	19,674	25,000	22,602	30,000	30,791	103%
Legal Expense	80,201	40,000	29,789	40,000	7,027	18%
Audit	18,398	25,000	19,436	26,000	9,975	38%
Elections	12,092	4,000	-	20,000	1,920	10%
Insurance	85,441	100,000	99,221	120,000	96,413	80%
Grants-in-aid	1,850	3,000	1,750	3,000	2,000	67%
Ohtaki expense	-	-	-	2,000	345	17%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	(49,541)	-
Insurance and administration recover	(278,600)	(277,000)	(277,000)	(281,700)	(281,700)	100%
	576,928	591,900	563,531	645,300	309,450	48%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	83,785	70%
Other Wage Costs	23,673	18,000	23,586	18,000	51,209	284%
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	56,847	82%
Miscellaneous Operations	126,130	124,300	124,990	145,000	48,121	33%
Training	15,013	28,000	15,561	28,000	18,727	67%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	99,269	82%
	423,240	476,200	432,397	516,100	372,657	72%
BC Wildfire Costs	-	-	44,266	-	33,343	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	34,488	345%
	15,823	10,000	54,840	10,000	67,831	678%
Total Fire Department	439,064	486,200	487,237	526,100	440,488	84%

Bylaw Enforcement & Other

Emergency Measures	-	5,000	5,658	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	9,828	49%
Building Inspection	31,393	40,000	35,361	40,000	28,005	70%
	46,951	64,000	59,107	65,000	37,832	58%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	34,954	64%
PW Admin Wages	210,744	195,000	242,966	240,000	166,887	70%
PW Admin Other	5,817	10,500	5,206	9,000	3,825	42%
Safety and Training	17,406	34,000	9,940	34,000	7,616	22%
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	(34,719)	-39%
Equipment Costs						
Equipment	159,547	-	169,555	-	119,155	-
Equipment Allocations	(281,669)	-	(288,072)	-	(190,846)	-
	(122,122)	-	(118,517)	-	(71,691)	-
Other Costs						
Billable Outside Jobs	-	-	14,686	-	14,907	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	(33,918)	-
	-	-	-	-	(19,011)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	28,001	70%
Crack Sealing	9,563	10,000	-	15,000	9,608	64%
Dangerous Trees	15,298	20,000	8,847	16,000	2,473	15%
Ditches & Culverts	8,831	10,000	5,450	10,000	-	0%
Dust Control	3,805	5,000	969	4,000	742	19%
Grading	-	-	-	-	47	-
Landscaping	10,574	10,000	8,813	9,000	2,887	32%
Litter Control	7,294	14,000	6,406	9,000	2,438	27%
Marking	12,042	10,000	6,327	8,000	190	2%
Mowing	7,481	10,000	8,585	9,000	5,636	63%
Patching	27,858	26,000	11,698	20,000	12,694	63%
Roads-other	15,590	11,000	12,686	9,000	1,027	11%
Seasonal decoration	10,594	12,000	6,722	10,000	1,490	15%
Shoulders	7,557	14,000	16,536	16,000	3,079	19%
Sidewalks	16,896	20,000	12,712	20,000	5,325	27%
Signs	9,306	16,000	20,284	18,000	6,865	38%
Snow removal	40,946	50,000	26,003	50,000	21,331	43%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	16,962	37%
Street Lighting	95,225	94,000	81,531	94,000	69,962	74%
Street Sweeping	11,787	11,000	7,466	11,000	3,226	29%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	433,957	445,000	383,007	445,000	215,983	49%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	367,978	104%
Toter rentals and sales	4,417	4,000	5,137	4,000	10,716	268%
Penalties	4,115	3,500	2,942	3,000	1,613	54%
Recycling	55,985	57,000	54,578	58,000	38,089	66%
	400,718	411,500	415,514	418,000	418,396	100%
Expenditures						
Regular collection costs	249,005	260,000	247,387	262,000	199,854	76%
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	51,962	65%
Recycling costs	40,891	42,000	41,247	43,000	29,204	68%
	408,715	427,000	410,766	431,000	327,021	76%
Net	(7,996)	(15,500)	4,748	(13,000)	91,375	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	36,094	75%
Public Health Lease	16,675	16,800	16,682	16,800	13,903	83%
Public Health Expenses	11,916	16,000	13,313	16,000	6,774	42%
NET	52,884	48,800	51,494	49,000	43,223	88%
Planning						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	20,330	51%
Other Functions						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	1,540	154%
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	-	45,135	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
	3,828	403,200	176,882	5,500	50,198	913%
Total Development Services Expenses	51,838	459,200	425,186	61,500	77,303	126%
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	3,724	124%
Other Expenses	4,560	6,500	4,506	5,000	2,996	60%
	19,873	56,500	36,911	53,400	37,760	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(15,000)	100%
Recoveries	(1,200)	-	-	-	-	-
	18,673	46,500	26,911	38,400	22,760	59%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	428	14%
Bell Tower School	1,988	2,500	1,249	2,000	815	41%
Centennial Park	53,368	23,500	44,432	23,000	29,724	129%
Central Park	15,432	18,500	13,714	16,000	13,152	82%
Civic Square	1,314	1,000	971	1,000	28	3%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	2,864	95%
Dashwood Park	1,134	1,000	418	1,000	600	60%
Entrance Sign	13,421	10,000	7,928	10,000	7,683	77%
Footbridge	1,399	2,000	2,443	2,000	1,739	87%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	569	38%
Heritage Garden	11,311	7,000	5,135	7,000	3,496	50%
Kaatza Museum	11,456	13,000	20,833	13,000	8,481	65%
Kates Park - King George	13,425	10,000	9,997	10,000	7,381	74%
Lakedays Preparation	53	1,000	-	1,000	28	3%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	2,133	43%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	7,693	64%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	2,992	30%
Park Bench Maintenance	546	6,000	3,803	6,000	(2,594)	-43%
Parks General	23,644	27,000	2,701	25,000	14,152	57%
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	2,534	63%
Rivers Edge Memorial Garden	10,957	5,000	5,993	5,000	5,490	110%
Riverside Park	6,249	5,000	5,764	6,000	14,089	235%
Sahtlam Park	9,279	3,000	2,433	3,000	1,077	36%
Saywell Park	16,460	20,000	23,674	26,000	14,932	57%
Seniors Centre	4,361	4,000	3,312	4,000	4,414	110%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	909	45%
Pickleball Courts	3,462	3,000	1,778	3,000	3,048	102%
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	146	3%
Washrooms	14,628	20,000	28,124	20,000	14,491	72%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	3,707	74%
Office Administration Charge	12,100	13,000	13,000	13,000	13,000	100%
	<u>263,723</u>	<u>260,000</u>	<u>242,647</u>	<u>260,000</u>	<u>181,399</u>	<u>70%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	192,707	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	30,046	116%
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>238,655</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	68,432	99%
Maintenance Wages	2,828	10,000	3,554	4,000	21,575	539%
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	3,384	42%
Materials and Supplies	23,754	15,000	19,161	19,000	18,586	98%
Other Expenses	7,398	8,000	12,931	13,000	9,101	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	1,258	42%
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>209,929</u>	<u>93%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>28,726</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	257,990	129%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	5,400	90%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>263,390</u>	<u>122%</u>
Expenditures - Variable						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	62,628	104%
Food Supplies	18,473	17,000	52,014	52,000	82,284	158%
Custodians	7,959	8,000	22,032	25,000	30,186	121%
Supplies	-	500	1,036	1,000	922	92%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>176,020</u>	<u>127%</u>
Expenditures - Fixed						
Admin Salaries	102,047	135,000	100,688	120,000	62,514	52%
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	14,979	75%
Heat	16,804	14,000	25,726	18,000	26,595	148%
Telephone & other Utilities	11,413	11,600	9,894	11,200	7,166	64%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	6,153	62%
Maintenance	32,162	31,000	31,033	33,000	14,252	43%
Public Works Charges	10,714	11,000	8,304	11,000	6,761	61%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,624</u>	<u>214,200</u>	<u>129,421</u>	<u>60%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,854</u>	<u>352,700</u>	<u>305,440</u>	<u>87%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(94,087)</u>	<u>(136,700)</u>	<u>(42,051)</u>	<u>31%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(50,174)</u>	<u>(130,500)</u>	<u>(13,325)</u>	<u>10%</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>(15,605)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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 man	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	27,671	77%
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	1,415,829	54%
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>1,443,500</u>	<u>51%</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	972	19%
	<u>9,034</u>	<u>58,000</u>	<u>5,582</u>	<u>70,000</u>	<u>49,222</u>	<u>70%</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%
Firehall repairs	13,346	16,000	11,783	16,000	-	0%
Training Ground Facilities	58,071	60,000	55,546	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	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>150,239</u>	<u>68%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	1,839	1%
Sidewalks	23,703	60,000	43,023	60,000	46	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	31,797	29%
	<u>177,816</u>	<u>960,000</u>	<u>606,941</u>	<u>650,000</u>	<u>34,210</u>	<u>5%</u>
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%
	<u>9,337</u>	<u>25,000</u>	<u>6,222</u>	<u>60,000</u>	<u>-</u>	<u>0%</u>
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	43,339	87%
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%
	<u>76,834</u>	<u>442,500</u>	<u>37,946</u>	<u>158,000</u>	<u>85,039</u>	<u>54%</u>
Total General Capital	<u>757,155</u>	<u>3,487,500</u>	<u>1,170,120</u>	<u>3,996,000</u>	<u>1,762,211</u>	<u>44%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	568,966	100%
Connection Fees	3,302	1,000	5,991	2,000	2,610	131%
Penalties And Other Interest	5,403	4,500	4,112	4,000	2,260	57%
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	-	-	-	-
	791,522	3,968,000	827,457	1,011,000	1,011,836	100%
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	63,650	71%
Connections Maintenance	1,789	9,000	1,029	8,000	3,612	45%
Chlorination	2,018	15,000	18,527	15,000	8,355	56%
New Connections	3,842	3,000	2,711	3,000	91	3%
Sewer Flushing	5,015	6,000	6,166	7,000	5,054	72%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	35,884	48%
Sewer Lagoon Maintenance	81,268	91,000	93,895	95,000	47,296	50%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	31,453	7%
	599,744	3,968,000	837,733	948,000	402,194	42%
Surplus(Deficit)	191,778	-	(10,276)	63,000	609,642	
SEWER CAPITAL						
Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	-	0%
Greendale Engineering	-	100,000	-	100,000	12,620	13%
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	-	-	-	-
	99,254	3,500,000	272,655	450,000	31,453	7%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	675,845	99%
Connection Fees	6,590	2,000	31,246	2,000	34,030	202%
Fire Hydrant Installation & other	8,100	4,000	14,922	4,000	5,469	137%
Other Penalties And Interest	6,486	5,500	5,194	5,000	2,841	57%
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>1,255,785</u>	<u>102%</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	1,474	33%
Chlorination	1,766	6,000	-	-	7,844	-
Flushing	12,336	13,000	12,246	14,000	13,191	94%
Reservoir	3,679	7,000	1,150	7,000	1,008	14%
General Maintenance	123,221	115,000	79,741	115,000	52,215	45%
Hydrants	20,453	22,500	22,030	22,500	9,978	44%
New Connections	5,751	10,000	4,506	10,000	1,361	14%
Connection Maintenance	62,787	75,000	49,962	75,000	38,512	51%
Water Meters	23,985	20,000	17,525	20,000	26,212	131%
Pump House Maintenance	52,869	49,000	62,102	60,000	25,076	42%
Small equipment	-	-	-	-	3,332	-
Booster Pumps Maintenance	8,535	12,100	7,466	12,000	7,314	61%
Slopes water pump station	24,460	9,000	11,838	10,000	5,552	56%
Water treatment plant	262,510	260,000	150,893	260,000	123,621	48%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,986	-	400,375	-	-	-
Capital	308,984	400,000	27,760	381,000	38,247	10%
	<u>1,443,988</u>	<u>1,293,000</u>	<u>1,144,706</u>	<u>1,287,400</u>	<u>654,546</u>	<u>51%</u>
Surplus(Deficit)	<u>(461,254)</u>	<u>-</u>	<u>(88,014)</u>	<u>(54,100)</u>	<u>601,239</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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 Upgrade	-	-	-	-	-	-
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	21,610	7%
Water metering	-	-	-	-	-	-
	<u>308,984</u>	<u>400,000</u>	<u>27,760</u>	<u>381,000</u>	<u>38,247</u>	<u>10%</u>