

405 – Cowichan Lake Recreation

The role of the Cowichan Lake Recreation function is to provide leisure services and facility rental opportunities for the Cowichan Lake area. Expenditure categories include operations (repairs and maintenance to five complexes, staffing, programs, special community events and catering services) and capital (equipment & machinery replacement and building improvements). The function is funded primarily through requisition and user fees. Capital expenditures are primarily funded through grants or borrowing.

405 - COWICHAN LAKE RECREATION		TOTAL REQUISITION	2,794,368		
STATUTORY LIMITATION:		GREATER OF \$2,619,255 OR			
		1.99980 /1000 OF NET TAXABLE VALUE		4,173,598	
		Bylaw 3410 - December 8, 2010			
BASIS OF APPORTIONMENT:		ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS			
PARTICIPATING AREAS:		FIGURES USED FOR APPORTIONMENT	MEMBERS SHARE	PRIOR YEAR ADJ	TOTAL
TOWN OF LAKE COWICHAN	603,187,450	65,004,973	666,493	534	667,027
ELECTORAL AREA F	659,682,998	103,411,084	1,060,269	(385)	1,059,884
ELECTORAL AREA I	824,137,159	104,126,670	1,067,606	(150)	1,067,456
TOTAL	2,087,007,607	272,542,727	2,794,368	0	2,794,368
RESIDENTIAL TAX RATE:		1.0253	COST PER \$100,000 HOUSEHOLD		
(PER \$1000 OF NET TAXABLE VALUE)			102.53		

COWICHAN VALLEY REGIONAL DISTRICT

2020-2024 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Lake Recreation

Function: 405

TOTAL EXPENDITURE	2019	2020	2021	2022	2023	2024
Operational Costs	\$2,482,150	\$2,584,814	\$2,588,570	\$2,640,342	\$2,693,148	\$2,747,011
Long Term Debt	477,957	430,957	430,957	430,957	430,957	430,957
Short Term Debt	93,259	92,828	52,124			
Capital	61,500		255,000	743,300	235,000	35,000
Transfer to Capital Reserve		133,300	313,600	102,124	50,000	50,000
TOTAL APPLICATION OF FUNDS	\$3,114,866	\$3,241,899	\$3,640,251	\$3,916,723	\$3,409,105	\$3,262,968
SOURCES OF FUNDS						
Requisition/Parcel Tax	2,617,835	2,794,368	2,900,811	2,900,911	2,767,511	2,767,511
User Fee	441,531	428,410	484,440	405,912	406,594	460,457
Transfer from Capital Reserve	26,500			533,200		
Other		19,121	255,000	76,700	235,000	35,000
Debt Proceeds						
Transfer from Operating Reserve	29,000	40,922				
Surplus/(Deficit)		-40,922				
TOTAL SOURCE OF FUNDS	\$3,114,866	\$3,241,899	\$3,640,251	\$3,916,723	\$3,409,105	\$3,262,968

2020 Debt Long Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Expansion	\$1,451,716	2029	\$140,204
Expansion	\$2,332,464	2030	\$290,753

Total

\$430,957

2020 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
HB sport floor	\$4,917	2020	\$4,991
Truck	\$6,824	2020	\$6,938
Dehumidifier	\$28,296	2020	\$28,774
Chiller & Sign	\$101,383	2021	\$52,125

Total

\$92,828

Cowichan Valley Regional District
Budget Report by Cost Center



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Function Type : Selective

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG	
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-992	-893	-838	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-170	-3,934	0	-4,000
01-1-2000-2110	FEDERAL GRANT	-1,700	-1,400	-1,400	-1,400
01-1-2000-2121	PROVINCIAL CONDITIONAL	-2,000	-2,200	-4,346	-7,900
01-1-2000-2126	BC HYDRO	0	-2,250	-1,850	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-3,192	-3,038	-5,821	-5,821
01-1-2000-2700	GENERAL	0	0	-200	0
	Total GRANTS	-8,054	-13,715	-14,456	-19,121
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-9,677	-9,250	-31,628	-12,587
	Total RECOVERY OF COSTS	-9,677	-9,250	-31,628	-12,587
4441 EVENT REVENUE					
01-1-4441-2614	MAJOR SPIELS	-1,905	0	-140	-3,360
01-1-4441-2619	SOCAN	-588	-981	-936	-1,000
01-1-4441-3106	LAKE TO LAKE WALK	-3,611	-4,915	-7,042	-9,000
01-1-4441-6115	OTHER- TAXABLE	-5,730	-333	-886	-1,000
01-1-4441-6116	OTHER - NON - TAXABLE	-1,416	-460	-1,823	-1,900
	Total EVENT REVENUE	-13,251	-6,689	-10,827	-16,260
4700 ADMISSIONS					
01-1-4700-2711	ICE SKATE RENTALS	-2,205	-2,392	-2,779	-2,575
01-1-4700-2712	SKATE SHARPENING	-1,352	-1,394	-592	-1,339
01-1-4700-3310	PUBLIC ICE	-7,261	-7,703	-8,541	-8,755
	Total ADMISSIONS	-10,818	-11,489	-11,912	-12,669
4740 PROGRAM FEES					
01-1-4740-2613	LEAGUE CURLING	-10,645	-14,384	-8,412	-12,360
01-1-4740-2715	TAXABLE	-26,404	-27,855	-35,870	-28,840
01-1-4740-2716	NON - TAXABLE	-14,267	-13,480	-10,566	-18,540
01-1-4740-2730	SUMMER	-2,053	-2,299	-2,466	-2,369
01-1-4740-2732	BOWLING - TAXABLE	-7,072	-9,136	-9,104	-10,609
01-1-4740-2733	BOWLING - NON TAXABLE	-821	-766	-991	-1,000
01-1-4740-2740	PLAYSCHOOL	-15,490	-23,702	-15,029	-16,000
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	0	-25	-55	-50
01-1-4740-3230	HOCKEY SCHOOL	-18,598	-15,486	-16,483	-19,000
	Total PROGRAM FEES	-95,350	-107,133	-98,974	-108,768
4748 TRANSIT					



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**GENERAL REVENUE FUND
 405 - COWICHAN LAKE RECREATION**

		2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDG
01-1-4748-4001	TICKETS & DAY PASSES	-728	-662	-405	-700
01-1-4748-4002	MONTHLY PASSES	-300	-502	-304	-300
01-1-4748-4003	COMMISSIONS	-36	-27	-68	-100
Total TRANSIT		-1,064	-1,191	-777	-1,100
4763 BEVERAGE SALES					
01-1-4763-3050	CURLING LOUNGE	-20,508	-17,067	-17,158	-27,645
01-1-4763-3051	YOUBOU LANES	-6,275	-7,630	-7,266	-9,280
Total BEVERAGE SALES		-26,783	-24,697	-24,424	-36,925
4764 FOOD SALES					
01-1-4764-2703	BANQUET/CATERING REVENU	-51,877	-29,806	-24,862	-38,218
01-1-4764-2708	COMMISSIONS - VENDING MA	-537	-519	-319	-876
01-1-4764-2759	CONCESSION - ARENA	-39,091	-37,669	-39,895	-43,240
01-1-4764-2761	YOUBOU LANES CONCESSION	-2,744	-1,972	-1,702	-3,554
01-1-4764-3040	VENDING MACHINE SALES	-5,280	-4,553	-2,794	-6,236
Total FOOD SALES		-99,528	-74,519	-69,572	-92,124
5331 RENTAL INCOME					
01-1-5331-2617	LABOUR CHARGES	-1,159	-766	-2,052	-2,000
01-1-5331-3051	YOUBOU LANES	-1,268	-3,279	-3,606	-3,387
01-1-5331-3240	GENERAL ICE	-97,655	-87,858	-106,498	-102,570
01-1-5331-3243	CURLING RENTALS	-1,738	-1,612	-1,051	-1,800
01-1-5331-3266	HALL - ROOM GENERAL	-36,169	-25,675	-24,366	-25,000
01-1-5331-3271	POST OFFICE	-120	0	-3,881	0
Total RENTAL INCOME		-138,109	-119,190	-141,454	-134,757
5900 MISCELLANEOUS					
01-1-5900-0000	MISCELLANEOUS	-114	0	0	0
01-1-5900-2650	ADVERTISING	-5,829	-5,594	-5,509	-5,500
01-1-5900-2700	GENERAL	-942	-541	-479	-800
01-1-5900-2754	TAXABLE MERCHANDISE SALE	-27	-41	-575	-360
01-1-5900-5015	WCB RECOVERIES	-6,892	-6,076	-14,824	-6,500
Total MISCELLANEOUS		-13,804	-12,253	-21,387	-13,160
5921 DONATIONS					
01-1-5921-2700	GENERAL	-315	-7	-90	-60
Total DONATIONS		-315	-7	-90	-60
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,417,714	-2,507,651	-2,582,835	-2,794,368
Total REQUISITION		-2,417,714	-2,507,651	-2,582,835	-2,794,368

Cowichan Valley Regional District
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**GENERAL REVENUE FUND
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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	-30,000	-7,017	0	40,922
Total SURPLUS/DEFICIT - CURR	-30,000	-7,017	0	40,922
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	-18,269	-70,624	-29,000	-40,922
Total TRANSFER FROM OPERA	-18,269	-70,624	-29,000	-40,922
Total OPERATING REV	-2,882,735	-2,965,424	-3,037,335	-3,241,899
OPERATING EXP				
1140 FACILITIES OPERATING COSTS				
01-2-1140-2410 R & M - BUILDINGS - GENERAL	0	4,410	0	0
Total FACILITIES OPERATING C	0	4,410	0	0
7009 ADMIN EXPEND				
01-2-7009-1101 SALARIES/FULL TIME REGULA	333,218	198,732	209,449	237,460
01-2-7009-1204 WAGES - HOURLY	21,954	41,248	39,549	16,257
01-2-7009-1400 BENEFITS	84,896	57,838	67,253	68,174
01-2-7009-2110 CONFERENCES & SEMINARS	2,895	2,036	4,622	4,550
01-2-7009-2111 TRAVEL	5,849	6,188	7,172	6,500
01-2-7009-2131 TELEPHONE	13,080	11,420	14,184	15,000
01-2-7009-2210 ADVERTISING	5,064	5,014	2,759	5,000
01-2-7009-2320 LEGAL SERVICES	0	0	211	2,000
01-2-7009-2330 CONSULTANTS	15,269	966	7,634	2,000
01-2-7009-2340 TRAINING & DEVELOPMENT	809	318	1,463	3,000
01-2-7009-2370 INSURANCE - PROPERTY	46,003	43,542	44,519	46,000
01-2-7009-2395 MEMBERSHIPS	655	224	832	1,000
01-2-7009-2450 R & M - MACHINERY & EQUIPM	60	0	440	500
01-2-7009-2475 MISCELLANEOUS EQUIPMENT	8,529	5,718	5,555	6,000
01-2-7009-2532 COMPUTER SOFTWARE UPGF	20,675	42,787	15,529	13,595
01-2-7009-2675 INTERNET	7,652	9,861	9,996	10,000
01-2-7009-3002 SOCAN	1,335	1,221	927	1,300
01-2-7009-4100 ALLOC - GENERAL GOVERNME	90,711	94,383	99,064	235,197
01-2-7009-4520 ALLOC - GM COM SERVICES	49,150	61,710	64,571	63,980
01-2-7009-4530 ALLOC - FACILITIES	28,688	34,268	34,472	50,293
01-2-7009-4540 ALLOC - INFO TECHNOLOGY	26,513	38,461	52,580	0
01-2-7009-4550 ALLOC - HUMAN RESOURCES	48,798	51,681	73,290	0
01-2-7009-4560 ALLOC - LIABILITY INSURANCE	8,571	11,435	8,881	10,844
01-2-7009-5120 PROMOTION	1,129	864	1,136	1,000
01-2-7009-5915 SUPPLIES & RENTAL - PHOTO	1,715	1,691	2,649	3,000
01-2-7009-5920 SUPPLIES - OFFICE	7,290	3,152	4,233	3,500



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		2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDG
01-2-7009-5957	SUPPLIES - RESALE	0	0	299	500
01-2-7009-6115	OTHER	5,615	3,463	3,060	3,966
01-2-7009-7550	LICENCES & FEES	2,570	1,114	970	2,464
01-2-7009-8150	BANK CHARGES	4,710	4,497	6,125	6,100
01-2-7009-8151	ONLINE REGISTRATION SURC	102	46	0	500
01-2-7009-9190	CASH SHORT & OVER	-131	-387	-86	0
01-2-7009-9910	CONTINGENCY	0	0	0	29,887
Total ADMIN EXPEND		843,375	733,491	783,337	849,567
7010 PROGRAM EXPEND					
01-2-7010-1101	Salaries/Full Time Regular	0	146,291	161,193	189,249
01-2-7010-1204	WAGES - HOURLY	148,823	123,584	152,590	136,976
01-2-7010-1400	BENEFITS	23,986	54,327	69,239	72,018
01-2-7010-1900	TERM EMPLOYEES	15,781	20,104	19,152	19,000
01-2-7010-1905	CONTRACT LABOUR	15,037	12,977	13,652	18,000
01-2-7010-2210	ADVERTISING	6,835	6,259	5,544	7,321
01-2-7010-2617	RENTALS	0	0	2,053	1,900
01-2-7010-5731	RECREATION PROGRAM - SUE	0	256	1,783	2,000
01-2-7010-5923	SUPPLIES	5,277	8,132	7,348	6,500
01-2-7010-5934	SUPPLIES - HOCKEY SCHOOL	1,627	1,659	1,483	1,800
01-2-7010-5943	SKATE REPLACEMENT	428	951	0	500
01-2-7010-5959	SUPPLIES - LEAGUE & TOURN	3,581	182	1,535	1,000
Total PROGRAM EXPEND		221,375	374,722	435,572	456,264
7015 EVENTS EXPEND					
01-2-7015-3106	LAKE TO LAKE WALK	4,014	3,722	6,369	7,961
01-2-7015-4654	DEPARTMENTAL INITIATIVES	2,367	167	4,688	5,000
01-2-7015-6115	OTHER - TAXABLE	5,113	2,150	484	1,500
01-2-7015-6116	OTHER - NON - TAXABLE	4,274	3,885	5,371	6,000
Total EVENTS EXPEND		15,768	9,924	16,911	20,461
7020 FACILITY EXPEND					
01-2-7020-1101	SALARIES/FULL TIME REGULA	104,343	104,289	109,486	106,668
01-2-7020-1201	WAGES - USW	426,790	444,761	457,221	459,160
01-2-7020-1400	BENEFITS	149,867	147,430	153,543	156,463
01-2-7020-2111	TRAVEL	2,300	1,883	977	2,500
01-2-7020-2131	TELEPHONE	1,820	1,424	1,862	2,000
01-2-7020-2134	ALARM SYSTEM	1,848	1,848	1,848	2,000
01-2-7020-2265	ASSET MANAGEMENT	17,850	0	0	0
01-2-7020-2330	CONSULTANTS	40	749	4,167	3,000
01-2-7020-2340	TRAINING & DEVELOPMENT	5,223	2,262	1,533	5,000
01-2-7020-2410	R & M - BUILDINGS - GENERAL	79,513	108,215	84,339	112,500

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		2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDG
01-2-7020-2413	R & M - GROUNDS	4,627	575	6,118	6,500
01-2-7020-2450	R & M - MACHINERY & EQUIPM	8,226	7,609	9,878	6,700
01-2-7020-2462	R & M - ICE PLANT	8,112	12,803	29,229	15,000
01-2-7020-2463	R & M - ICE SURFACE	7,280	8,365	5,733	7,500
01-2-7020-2475	MISCELLANEOUS EQUIPMENT	1,955	4,907	6,691	5,000
01-2-7020-2480	MINOR CAPITAL	11,472	3,536	50,417	10,000
01-2-7020-4803	SEWER USER FEE	2,468	1,472	1,762	2,700
01-2-7020-5410	UNIFORMS	1,644	1,658	70	2,000
01-2-7020-5510	WATER	3,137	2,031	2,801	3,300
01-2-7020-5530	ELECTRICITY	132,533	142,921	145,304	140,000
01-2-7020-5535	PROPANE	47,641	37,340	45,883	47,000
01-2-7020-5550	GARBAGE DISPOSAL	4,742	4,853	5,593	8,000
01-2-7020-5924	SUPPLIES - JANITORIAL	10,343	6,991	6,923	8,500
Total FACILITY EXPEND		1,033,775	1,047,920	1,131,377	1,111,491
7025 FOOD SERVICES EXPEND					
01-2-7025-1101	SALARIES/FULL TIME REGULA	0	40,515	46,128	35,917
01-2-7025-1204	WAGES - HOURLY	74,170	21,741	22,015	23,281
01-2-7025-1400	BENEFITS	18,623	15,687	17,745	12,385
01-2-7025-2450	R & M - MACHINERY & EQUIPM	809	264	560	550
01-2-7025-2475	MISCELLANEOUS EQUIPMENT	444	3	270	1,000
01-2-7025-5100	FOOD PURCHASES	46,100	37,747	33,560	36,516
01-2-7025-5110	SUNDRY EXPENSES	108	260	169	200
01-2-7025-5925	SUPPLIES - PAPER	0	0	4	50
Total FOOD SERVICES EXPEND		140,254	116,218	120,451	109,899
7027 BAR SERVICES EXPEND					
01-2-7027-1204	WAGES - HOURLY	11,425	8,662	6,128	7,451
01-2-7027-1400	BENEFITS	922	710	797	750
01-2-7027-5101	BEVERAGE PURCHASES	13,773	13,770	10,989	12,412
01-2-7027-5114	BAR SUPPLIES	1,124	540	310	519
Total BAR SERVICES EXPEND		27,243	23,682	18,224	21,132
7035 VEHICLE EXPEND					
01-2-7035-2373	INSURANCE/AUTOMOTIVE EQI	2,741	2,705	2,541	2,800
01-2-7035-2460	R & M ZAMBONI	3,605	5,463	3,200	5,000
01-2-7035-2470	PURCHASED REPAIRS - VEHIC	0	0	0	2,500
01-2-7035-5310	FUEL & LUBRICANTS	3,990	4,150	4,657	3,500
Total VEHICLE EXPEND		10,336	12,318	10,397	13,800
7100 TRANSIT EXPEND					
01-2-7100-4001	TICKETS & DAY PASSES	760	607	911	2,000
01-2-7100-4002	MONTHLY PASSES	300	502	354	200



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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
Total TRANSIT EXPEND	1,060	1,109	1,265	2,200
7108 ADMIN EXPEND - K.P.R.				
01-2-7108-9190 CASH SHORT & OVER	0	0	-95	0
Total ADMIN EXPEND - K.P.R.	0	0	-95	0
7110 ADMIN EXPEND - I.S.C				
01-2-7110-9190 CASH SHORT & OVER	0	0	-95	0
Total ADMIN EXPEND - I.S.C	0	0	-95	0
8115 SHORT TERM DEBT				
01-2-8115-8215 INTEREST	2,392	6,468	4,961	2,666
01-2-8115-8216 PRINCIPAL	91,809	86,215	88,166	90,162
Total SHORT TERM DEBT	94,201	92,683	93,127	92,828
8123 INTEREST/MFA OWN DEBENTURES				
01-2-8123-8232 INTEREST (CVRD)	269,750	269,750	259,577	222,750
Total INTEREST/MFA OWN DEBE	269,750	269,750	259,577	222,750
8133 PRINCIPAL/MFA OWN DEBENTURES				
01-2-8133-8332 PRINCIPAL (CVRD)	208,207	208,207	208,207	208,207
Total PRINCIPAL/MFA OWN DEB	208,207	208,207	208,207	208,207
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	0	30,000	0	133,300
Total TRANSFER TO CAPITAL RE	0	30,000	0	133,300
Total OPERATING EXP	2,865,343	2,924,433	3,078,258	3,241,899
CAPITAL REV				
7571 REQUISITION				
01-7-7571-0000 REQUISITION	0	0	-35,000	0
Total REQUISITION	0	0	-35,000	0
8250 M.F.A. FUNDING				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	-249,947	0	0	0
Total M.F.A. FUNDING	-249,947	0	0	0
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	0	-16,345	0
Total TRANSFER FROM CAPITAL	0	0	-16,345	0
Total CAPITAL REV	-249,947	0	-51,345	0



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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
CAPITAL EXP				
8331 TRANSFER/GENERAL CAP FUND-100% ITC				
01-8-8331-6112 BUILDINGS	227,323	0	0	0
01-8-8331-6113 FURNITURE, FIXTURES, EQUIF	22,620	0	0	0
01-8-8331-6122 BUILDING IMPROVEMENTS	0	0	51,345	0
01-8-8331-6126 VEHICLES & MACHINERY	10,379	0	0	0
Total TRANSFER/GENERAL CAP	260,322	0	51,345	0
Total CAPITAL EXP	260,322	0	51,345	0
Surplus/Deficit	-7,017	-40,992	40,922	0

**Cowichan Valley Regional District
Budget Report by Cost Center**



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
Summary Total Revenues	-2,882,735	-2,965,424	-3,037,335	-3,241,899
Summary Total Expenses	2,865,343	2,924,433	3,078,258	3,241,899
Summary Surplus/Deficit	-7,017	-40,992	40,922	0
