

426 – Cowichan Performing Arts Centre

Cowichan Performing Arts Centre is a 731 seat, professional theatre with the largest stage on the Island. It has a nationally recognised presenting series with diverse performances of artistic excellence that enhance the cultural life of the Region. Main expenditure categories include admin, rentals, presented shows, tech, maintenance, capital improvements.

426 - DEPARTMENT: COWICHAN PERFORMING ARTS CENTRE

REQUISITION AMOUNT:	977,015	
PARTICIPATING AREAS:	FIGURES USED FOR APPORTIONMENT	MEMBERS SHARE
CITY OF DUNCAN	119,760,103	134,270
DISTRICT OF NORTH COWICHAN-S.E.	536,203,780	601,170
ELECTORAL AREA D	96,792,681	108,520
ELECTORAL AREA E	118,675,553	133,054
TOTAL	871,432,117	977,015
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)	0.1121	COST PER \$100,000 HOUSEHOLD 11.21

COWICHAN VALLEY REGIONAL DISTRICT

2020-2024 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Performing Arts Centre

Function: 426

TOTAL EXPENDITURE	2019	2020	2021	2022	2023	2024
Operational Costs	\$2,153,925	\$2,319,728	\$2,348,425	\$2,395,393	\$2,443,301	\$2,492,167
Long Term Debt						
Short Term Debt	74,474	74,474	74,474	74,474	68,678	
Capital	105,000		770,000	225,000		100,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	\$2,333,399	\$2,394,202	\$3,192,899	\$2,694,867	\$2,511,979	\$2,592,167
SOURCES OF FUNDS						
Requisition/Parcel Tax	982,173	977,015	982,629	1,164,340	950,841	999,806
User Fee	840,000	988,300	1,008,066	1,028,227	1,048,792	1,069,768
Transfer from Capital Reserve						
Other	476,795	428,887	817,204	502,300	512,346	522,593
Debt Proceeds	50,000		385,000			
Transfer from Operating Reserve	6,980	13,635				
Surplus/(Deficit)	(22,549)	(13,635)				
TOTAL SOURCE OF FUNDS	\$2,333,399	\$2,394,202	\$3,192,899	\$2,694,867	\$2,511,979	\$2,592,167

2020 Debt Short Term with Principal & Interest

Borrowed	Amount	Maturity	P & I
Equipment	\$277,302	2023	\$74,474
Total			<u>\$74,474</u>



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

Function Type : Selective

GENERAL REVENUE FUND
426 - COWICHAN PERFORMING ARTS CENTR

		2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDG
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-73	-62	-65	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-3,945	-3,685	-3,425	-3,500
Total GRANTS		-4,018	-3,747	-3,490	-3,500
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-808	-5,903	-13,688	-2,000
Total RECOVERY OF COSTS		-808	-5,903	-13,688	-2,000
4700 ADMISSIONS					
01-1-4700-3315	RENTAL ADMISSIONS - NON T/	-554,160	-467,008	-487,041	-450,000
01-1-4700-3320	CENTRE SPONSORED - TAXAE	-138,590	-183,767	-131,072	-150,000
01-1-4700-3321	CO-PRODUCTIONS - TAXABLE	-216,634	-194,879	-183,018	-200,000
01-1-4700-3325	CENTRE SPONSORED - NON T	-23,494	-19,870	-13,296	-20,000
Total ADMISSIONS		-932,879	-865,524	-814,426	-820,000
4705 TICKET USER FEE-THEATRE					
01-1-4705-0000	TICKET USER FEE - THEATRE	-64,993	-64,009	-68,112	-65,000
Total TICKET USER FEE-THEATRE		-64,993	-64,009	-68,112	-65,000
4740 PROGRAM FEES					
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	0	-10	0	0
Total PROGRAM FEES		0	-10	0	0
4750 ARENA TICKET USER FEE					
01-1-4750-0000	ARENA TICKET USER FEE	0	-8	0	0
Total ARENA TICKET USER FEE		0	-8	0	0
4771 SALES					
01-1-4771-2704	LIQUOR SALES	-18,813	-16,739	-21,431	-18,500
01-1-4771-2758	CONCESSION - THEATRE	-12,574	-11,999	-11,901	-14,800
Total SALES		-31,387	-28,738	-33,332	-33,300
5331 RENTAL INCOME					
01-1-5331-2719	THEATRE	-79,339	-67,308	-78,889	-70,000
01-1-5331-3205	EQUIPMENT	0	0	-150	0
01-1-5331-3266	HALL - ROOM GENERAL	-3,859	0	0	0
Total RENTAL INCOME		-83,198	-67,308	-79,039	-70,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-12,558	-12,260	-16,545	-6,000
01-1-5900-5022	COMMISSIONS - SOUVENIRS	-4,163	-4,330	-3,297	-4,000



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

Function Type : Selective

GENERAL REVENUE FUND
426 - COWICHAN PERFORMING ARTS CENTR

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
Total MISCELLANEOUS	-16,721	-16,590	-19,842	-10,000
7571 REQUISITION				
01-1-7571-0000 REQUISITION	-811,288	-996,344	-982,173	-977,015
Total REQUISITION	-811,288	-996,344	-982,173	-977,015
7585 CONTRIBUTIONS FROM OTHER AREAS				
01-1-7585-0000 CONTRIBUTIONS FROM OTHE	-362,520	-354,737	-406,296	-413,387
Total CONTRIBUTIONS FROM O	-362,520	-354,737	-406,296	-413,387
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	2,510	0	22,549	13,635
Total SURPLUS/DEFICIT - CURR	2,510	0	22,549	13,635
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	0	0	-6,980	-13,635
Total TRANSFER FROM OPERA	0	0	-6,980	-13,635
Total OPERATING REV	-2,305,302	-2,402,917	-2,404,829	-2,394,202
OPERATING EXP				
1120 GENERAL EXPENDITURES				
01-2-1120-1202 WAGES - CUPE	0	206	0	0
01-2-1120-1400 BENEFITS	0	69	0	0
Total GENERAL EXPENDITURES	0	275	0	0
7110 ADMIN EXPEND - I.S.C				
01-2-7110-1101 SALARIES/FULL TIME REGULA	200,645	200,474	165,841	203,857
01-2-7110-1202 WAGES - CUPE	91,982	107,715	104,810	114,516
01-2-7110-1204 WAGES - HOURLY	26,993	24,167	12,942	9,700
01-2-7110-1400 BENEFITS	82,496	84,376	76,940	90,308
01-2-7110-2110 CONFERENCES & SEMINARS	6,807	2,920	5,542	8,500
01-2-7110-2121 POSTAGE	559	614	441	330
01-2-7110-2131 TELEPHONE	2,316	1,653	1,656	4,625
01-2-7110-2210 ADVERTISING	18,468	27,185	26,011	27,000
01-2-7110-2330 CONSULTANTS	100	43	0	2,000
01-2-7110-2340 TRAINING & DEVELOPMENT	1,061	1,470	1,660	500
01-2-7110-2352 WEB PAGE	6,786	5,333	5,918	8,500
01-2-7110-2395 MEMBERSHIPS	3,310	2,334	4,377	2,700
01-2-7110-2475 MISCELLANEOUS EQUIPMENT	966	0	2,249	2,000
01-2-7110-2532 COMPUTER SOFTWARE UPGF	4,724	4,834	4,584	4,700
01-2-7110-2591 PURCHASED MTCE./COMPUTE	2,807	10,107	8,827	9,305
01-2-7110-2616 RENTALS - COPIER	3,295	2,354	3,036	2,600

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

GENERAL REVENUE FUND
426 - COWICHAN PERFORMING ARTS CENTR

		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
01-2-7110-2675	INTERNET	1,616	2,137	2,136	3,010
01-2-7110-4100	ALLOC - GENERAL GOVERNME	85,306	88,912	96,721	195,874
01-2-7110-4520	ALLOC - GM COM SERVICES	25,691	32,258	35,221	34,898
01-2-7110-4530	ALLOC - FACILITIES	1,793	2,141	2,155	4,920
01-2-7110-4540	ALLOC - INFO TECHNOLOGY	37,876	42,734	35,053	0
01-2-7110-4550	ALLOC - HUMAN RESOURCES	27,448	25,693	36,333	0
01-2-7110-4560	ALLOC - LIABILITY INSURANCE	7,780	11,435	8,655	11,038
01-2-7110-5110	SUNDRY EXPENSES	539	881	518	600
01-2-7110-5120	PROMOTION	3,669	7,282	4,701	5,000
01-2-7110-5920	SUPPLIES - OFFICE	2,229	2,995	2,441	3,500
01-2-7110-5940	SUPPLIES - EQUIPMENT	3,777	4,895	4,318	3,500
01-2-7110-8150	BANK CHARGES	1,263	883	14,076	18,000
01-2-7110-8930	VISA DISCOUNT	7,558	6,512	2,814	0
01-2-7110-8931	MASTERCARD DISCOUNT	5,195	5,443	2,366	0
01-2-7110-9190	CASH SHORT & OVER	20	447	42	0
01-2-7110-9910	CONTINGENCY	0	0	0	14,192
	Total ADMIN EXPEND - I.S.C	665,074	710,226	672,385	785,673
7113 PROGRAM EXPENDITURES					
01-2-7113-1202	WAGES - CUPE	280,188	314,972	441,056	352,930
01-2-7113-1204	WAGES - HOURLY	93,849	114,511	17,178	195,523
01-2-7113-1400	BENEFITS	99,659	97,176	125,097	118,373
01-2-7113-2111	TRAVEL	913	241	1,169	500
01-2-7113-2121	POSTAGE	277	170	0	250
01-2-7113-2340	TRAINING & DEVELOPMENT	933	243	794	3,000
01-2-7113-2475	MISCELLANEOUS EQUIPMENT	0	0	0	4,400
01-2-7113-2615	RENTALS - EVENTS	526,537	456,357	494,775	450,000
01-2-7113-2675	INTERNET	0	0	246	0
01-2-7113-5940	SUPPLIES - EQUIPMENT	30,308	36,786	49,358	35,600
	Total PROGRAM EXPENDITURE	1,032,665	1,020,456	1,129,672	1,160,576
7114 PERFORMANCE CONTRACTS					
01-2-7114-3001	PERFORMANCE CONTRACTS/	2,125	1,957	1,223	5,000
01-2-7114-3002	SOCAN	6,224	6,446	10,663	7,000
01-2-7114-3003	RE: SOUND	253	303	0	350
01-2-7114-3005	PERFORMANCE CONTRACTS/	2,441	6,702	2,757	2,500
	Total PERFORMANCE CONTRAC	11,043	15,408	14,643	14,850
7115 PERFORMANCE CONTRACTS/RECOVERY					
01-2-7115-3001	PERFORMANCE CONTRACTS/	-6,802	-7,455	-7,018	-5,000
01-2-7115-3002	SOCAN	-6,508	-7,293	-10,260	-7,000
01-2-7115-3003	RE: SOUND	-298	-612	-475	-350

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

GENERAL REVENUE FUND
426 - COWICHAN PERFORMING ARTS CENTR

		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
01-2-7115-3004	PERFORMANCE CONTRACTS/	-6,582	469	-6,656	-4,000
01-2-7115-3005	PERFORMANCE CONTRACTS/	-7,311	-6,185	-5,958	-7,500
01-2-7115-3006	PERFORMANCE CONTRACTS/	-124,485	-134,989	-136,783	-220,000
	Total PERFORMANCE CONTRAC	-151,986	-156,064	-167,150	-243,850
7116 SPECIAL EVENTS					
01-2-7116-1204	WAGES - HOURLY	0	1	0	0
01-2-7116-1400	BENEFITS	0	0	0	0
	Total SPECIAL EVENTS	0	1	0	0
7118 CENTRE SPONS/PERFORMANCES					
01-2-7118-3001	PERFORMANCE CONTRACTS./	40,877	48,413	43,384	39,000
01-2-7118-3002	SOCAN	8,820	7,597	7,393	8,500
01-2-7118-3003	RE: SOUND	57	66	0	200
01-2-7118-3005	PERFORMANCE CONTRACTS/	295,982	295,433	245,963	100,000
	Total CENTRE SPONS/PERFORMI	345,736	351,511	296,740	147,700
7124 FOOD SERVICES					
01-2-7124-1204	WAGES - HOURLY	6,188	8,265	16,565	18,060
01-2-7124-1400	BENEFITS	607	713	1,919	1,806
01-2-7124-5101	BEVERAGE PURCHASES	3,242	5,802	8,898	8,000
01-2-7124-5102	PURCHASES/CONCESSION/TH	5,130	4,774	5,052	6,500
01-2-7124-5106	PURCHASES - OTHER	1,023	1,021	691	1,000
01-2-7124-7550	LICENCES & FEES	497	455	455	2,500
	Total FOOD SERVICES	16,686	21,032	33,580	37,866
7125 COFFEE SHOP EXPENDITURES					
01-2-7125-1204	WAGES - HOURLY	0	90	0	0
01-2-7125-1400	BENEFITS	0	8	0	0
	Total COFFEE SHOP EXPENDITI	0	98	0	0
7145 OPERATING & MAINTENANCE EXPEND					
01-2-7145-1101	SALARIES/FULL TIME REGULA	0	4,317	4,732	4,984
01-2-7145-1203	WAGES	144,882	149,282	155,791	152,331
01-2-7145-1400	BENEFITS	43,391	43,477	44,655	44,048
01-2-7145-2110	CONFERENCES & SEMINARS	539	143	0	100
01-2-7145-2265	ASSET MANAGEMENT	2,000	0	0	0
01-2-7145-2340	TRAINING & DEVELOPMENT	0	33	107	400
01-2-7145-2379	SECURITY	0	26,539	30,573	25,500
01-2-7145-2397	LAUNDRY	0	779	0	0
01-2-7145-2410	R & M - BUILDINGS - GENERAL	25,848	19,968	32,446	28,750
01-2-7145-2414	R & M - BUILDINGS - GROUND	5,816	3,335	4,535	3,750
01-2-7145-2450	R & M - MACHINERY & EQUIPM	10,091	20,086	4,488	11,250

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

GENERAL REVENUE FUND
426 - COWICHAN PERFORMING ARTS CENTR

		2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	AMENDED BUDG
01-2-7145-2480	MINOR CAPITAL	0	0	0	61,000
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	2,717	2,484	2,304	2,250
01-2-7145-2620	RENTALS/MACHINERY & EQUII	0	0	908	500
01-2-7145-5410	UNIFORMS	143	120	382	600
01-2-7145-5510	WATER	1,394	1,507	1,661	1,800
01-2-7145-5512	FUEL	13,158	9,255	10,407	10,350
01-2-7145-5530	ELECTRICITY	59,306	59,677	61,596	60,000
01-2-7145-5550	GARBAGE DISPOSAL	1,923	2,296	2,556	2,300
01-2-7145-5924	SUPPLIES - JANITORIAL	4,239	5,165	6,980	7,000
Total OPERATING & MAINTENAN		315,447	348,462	364,121	416,913
7154 YOUTH AND CHILDREN					
01-2-7154-1204	WAGES - HOURLY	0	150	0	0
Total YOUTH AND CHILDREN		0	150	0	0
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	807	7,839	6,468
01-2-8115-8216	PRINCIPAL	0	5,399	66,635	68,006
Total SHORT TERM DEBT		0	6,206	74,474	74,474
Total OPERATING EXP		2,234,667	2,317,761	2,418,464	2,394,202
CAPITAL REV					
2000 GRANTS					
01-7-2000-2120	FEDERAL CONDITIONAL	0	0	-55,000	0
Total GRANTS		0	0	-55,000	0
4433 RECOVERY OF COSTS					
01-7-4433-2762	CAPITAL IMPROVEMENT FUNC	-47,900	0	0	0
Total RECOVERY OF COSTS		-47,900	0	0	0
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-59,000	-66,000	0	0
Total REQUISITION		-59,000	-66,000	0	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	-349,000	0	0
Total M.F.A. FUNDING		0	-349,000	0	0
8251 INTERNAL/INTERIM FINANCING					
01-7-8251-0000	INTERNAL/INTERIM FINANCIN	0	0	-50,000	0
Total INTERNAL/INTERIM FINAN		0	0	-50,000	0
9120 TRANSFER FROM OPERATING RESERVE					



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

Function Type : Selective

GENERAL REVENUE FUND
 426 - COWICHAN PERFORMING ARTS CENTR

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDG
01-7-9120-0000 TRANSFER FROM OPERATING	0	0	-18,033	0
Total TRANSFER FROM OPERAT	0	0	-18,033	0
Total CAPITAL REV	-106,900	-415,000	-123,033	0
CAPITAL EXP				
8331 TRANSFER/GENERAL CAP FUND-100% ITC				
01-8-8331-6113 FURNITURE, FIXTURES, EQUIF	111,557	403,265	123,033	0
01-8-8331-6122 BUILDING IMPROVEMENTS	0	119,442	0	0
Total TRANSFER/GENERAL CAP	111,557	522,706	123,033	0
Total CAPITAL EXP	111,557	522,706	123,033	0
Surplus/Deficit	-65,978	22,549	13,635	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	-2,305,302	-2,402,917	-2,404,829	-2,394,202
Summary Total Expenses	2,234,667	2,317,761	2,418,464	2,394,202
Summary Surplus/Deficit	-65,978	22,549	13,635	0
