

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	2,793,058		
STATUTORY LIMITATION:		GREATER OF \$2,619,255 OR			
		1.99980 /1000 OF NET TAXABLE VALUE		6,533,320	
		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	938,127,150	99,972,256	722,934	1,180	724,115
ELECTORAL AREA F	932,004,815	126,319,257	913,459	(3,976)	909,482
ELECTORAL AREA I	1,396,854,575	159,951,507	1,156,665	2,796	1,159,461
TOTAL	3,266,986,540	386,243,020	2,793,058	-	2,793,058
RESIDENTIAL TAX RATE:		0.7231	COST PER \$100,000 HOUSEHOLD		
(PER \$1000 OF NET TAXABLE VALUE)			72.31		

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Lake Recreation

Function: 405

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$2,743,387	\$2,778,879	\$2,778,879	\$2,778,879	\$2,778,879	\$2,778,879
Long Term Debt	323,583	323,583	323,583	323,583	323,583	323,583
Short Term Debt	52,124	40,953	266,363	266,363	266,363	266,363
Capital		340,000	1,450,000	295,000	235,000	125,000
Transfer to Capital Reserve	133,300	133,400				
TOTAL APPLICATION OF FUNDS	\$3,252,394	\$3,616,815	\$4,818,825	\$3,663,825	\$3,603,825	\$3,493,825
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	2,794,368	2,793,058	2,793,058	2,793,058	2,793,058	2,793,058
User Fee	422,366	438,998	498,270	498,270	498,270	498,270
Transfer from Capital Reserve		115,000	350,000			
Other	25,660	27,259	77,497	372,497	312,497	202,497
Debt Proceeds		200,000	1,100,000			
Transfer from Operating Reserve		42,500				
Surplus/(Deficit)	10,000					
TOTAL SOURCE OF FUNDS	\$3,252,394	\$3,616,815	\$4,818,825	\$3,663,825	\$3,603,825	\$3,493,825

2021 Debt Long Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Expansion	\$1,367,762	2029	\$140,205
Expansion	\$2,208,211	2030	\$183,378

Total **\$323,583**

2021 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Chiller & Sign	\$51,259	2021	\$52,124

Total **\$52,124**

Cowichan Valley Regional District
Budget Report by Cost Center



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Function Type : Selective

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL	
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-1,222	-772	-1,000	-1,000
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-2,773	-2,740	-4,000	-4,000
01-1-2000-2110	FEDERAL GRANT	0	0	-1,400	-1,400
01-1-2000-2111	PROVINCIAL GRANT	0	0	-5,000	0
01-1-2000-2121	PROVINCIAL CONDITIONAL	-7,610	-2,400	-5,200	-4,900
01-1-2000-2126	BC HYDRO	-100	0	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-8,176	-14,985	-9,000	-15,959
	Total GRANTS	-19,881	-20,897	-25,600	-27,259
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-49,618	-4,495	-9,587	-9,634
	Total RECOVERY OF COSTS	-49,618	-4,495	-9,587	-9,634
4441 EVENT REVENUE					
01-1-4441-2614	MAJOR SPIELS	0	0	-3,360	-3,360
01-1-4441-2619	SOCAN	-353	-849	-1,000	-1,985
01-1-4441-3106	LAKE TO LAKE WALK	0	0	-9,000	-9,000
01-1-4441-6115	OTHER- TAXABLE	-57	-643	-1,000	-1,000
01-1-4441-6116	OTHER - NON - TAXABLE	0	-715	-2,100	-2,500
	Total EVENT REVENUE	-410	-2,207	-16,460	-17,845
4700 ADMISSIONS					
01-1-4700-2711	ICE SKATE RENTALS	-1,111	-1,766	-2,987	-2,744
01-1-4700-2712	SKATE SHARPENING	-149	-325	-1,339	-2,821
01-1-4700-3310	PUBLIC ICE	-4,664	-4,427	-8,755	-8,797
	Total ADMISSIONS	-5,924	-6,518	-13,081	-14,362
4740 PROGRAM FEES					
01-1-4740-2613	LEAGUE CURLING	-11,789	-5,733	-11,898	-13,322
01-1-4740-2715	TAXABLE	-18,142	-17,278	-30,900	-30,900
01-1-4740-2716	NON - TAXABLE	-8,831	-17,409	-18,540	-18,540
01-1-4740-2730	SUMMER	0	-3,114	-2,575	-3,664
01-1-4740-2732	BOWLING - TAXABLE	-3,222	-1,208	-10,609	-9,377
01-1-4740-2733	BOWLING - NON TAXABLE	-431	-69	-1,000	-1,021
01-1-4740-2740	PLAYSCHOOL	-1,016	-8,026	-16,000	-16,000
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	-80	-80	-50	-80
01-1-4740-3230	HOCKEY SCHOOL	-14,203	-20,395	-19,000	-19,000
	Total PROGRAM FEES	-57,712	-73,310	-110,572	-111,904
4748 TRANSIT					

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		GENERAL REVENUE FUND			
		405 - COWICHAN LAKE RECREATION			
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
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01-1-4748-4001	TICKETS & DAY PASSES	-20	-142	-500	-500
01-1-4748-4002	MONTHLY PASSES	-366	-456	-300	-500
01-1-4748-4003	COMMISSIONS	-16	-23	-100	-100
Total TRANSIT		-402	-621	-900	-1,100
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4763 BEVERAGE SALES					
01-1-4763-3050	CURLING LOUNGE	-9,503	-11,045	-27,645	-39,675
01-1-4763-3051	YOUBOU LANES	-2,746	-1,030	-9,280	-6,875
Total BEVERAGE SALES		-12,250	-12,076	-36,925	-46,550
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4764 FOOD SALES					
01-1-4764-2703	BANQUET/CATERING REVENU	-5,344	-8,995	-38,218	-38,200
01-1-4764-2708	COMMISSIONS - VENDING MA	0	0	-876	-885
01-1-4764-2759	CONCESSION - ARENA	-20,042	-21,900	-43,240	-44,800
01-1-4764-2761	YOUBOU LANES CONCESSION	-585	-263	-3,554	-3,500
01-1-4764-3040	VENDING MACHINE SALES	-1,729	-157	-6,236	-6,100
Total FOOD SALES		-27,700	-31,315	-92,124	-93,485
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5331 RENTAL INCOME					
01-1-5331-2617	LABOUR CHARGES	-686	-1,105	-2,000	-2,114
01-1-5331-3051	YOUBOU LANES	-1,019	-2,864	-3,387	-3,714
01-1-5331-3240	GENERAL ICE	-93,359	-124,688	-102,570	-102,570
01-1-5331-3243	CURLING RENTALS	-2,527	-2,085	-2,600	-2,600
01-1-5331-3266	HALL - ROOM GENERAL	-12,956	-18,083	-25,000	-25,000
01-1-5331-3271	POST OFFICE	0	0	0	0
01-1-5331-3287	FIELDS	-13	0	0	0
Total RENTAL INCOME		-110,560	-148,824	-135,557	-135,998
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5900 MISCELLANEOUS					
01-1-5900-2650	ADVERTISING	-6,100	-5,885	-6,000	-7,000
01-1-5900-2700	GENERAL	-366	-299	-800	-500
01-1-5900-2754	TAXABLE MERCHANDISE SALE	-78	-89	-360	-360
01-1-5900-5015	WCB RECOVERIES	-1,663	0	0	0
01-1-5900-5040	ELECTRIC VEHICLE CHARGIN	0	-328	0	-200
Total MISCELLANEOUS		-8,207	-6,602	-7,160	-8,060
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5921 DONATIONS					
01-1-5921-2700	GENERAL	-6	0	-60	-60
Total DONATIONS		-6	0	-60	-60
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7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,794,368	-2,794,368	-2,794,368	-2,793,058
Total REQUISITION		-2,794,368	-2,794,368	-2,794,368	-2,793,058



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GENERAL REVENUE FUND
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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	40,922	0	-10,000	0
Total SURPLUS/DEFICIT - CURR	40,922	0	-10,000	0
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	-40,922	0	0	-17,500
Total TRANSFER FROM OPERA	-40,922	0	0	-17,500
Total OPERATING REV	-3,087,039	-3,101,233	-3,252,394	-3,276,815
OPERATING EXP				
7009 ADMIN EXPEND				
01-2-7009-1101 SALARIES/FULL TIME REGULA	215,376	245,789	252,107	258,699
01-2-7009-1204 WAGES - HOURLY	5,298	11,928	16,218	15,968
01-2-7009-1400 BENEFITS	59,461	64,752	72,212	79,207
01-2-7009-2110 CONFERENCES & SEMINARS	3,535	315	6,000	6,000
01-2-7009-2111 TRAVEL	2,350	1,720	5,000	3,500
01-2-7009-2131 TELEPHONE	12,687	14,945	15,000	17,000
01-2-7009-2210 ADVERTISING	2,409	2,624	5,000	4,000
01-2-7009-2320 LEGAL SERVICES	5,094	88	5,000	5,000
01-2-7009-2330 CONSULTANTS	530	0	5,000	5,000
01-2-7009-2340 TRAINING & DEVELOPMENT	1,329	1,127	4,000	4,000
01-2-7009-2370 INSURANCE - PROPERTY	45,784	46,375	47,158	48,694
01-2-7009-2395 MEMBERSHIPS	454	500	1,000	1,000
01-2-7009-2450 R & M - MACHINERY & EQUIPM	20	1,005	500	500
01-2-7009-2475 MISCELLANEOUS EQUIPMENT	3,252	8,039	6,000	8,000
01-2-7009-2532 COMPUTER SOFTWARE UPGF	14,342	14,651	14,826	14,608
01-2-7009-2675 INTERNET	10,936	11,073	11,000	11,200
01-2-7009-3002 SOCAN	1,300	726	1,300	1,976
01-2-7009-4100 ALLOC - GENERAL GOVERNME	235,197	251,722	251,722	208,515
01-2-7009-4520 ALLOC - GM REC & CULTURE	63,980	63,980	63,980	74,736
01-2-7009-4530 ALLOC - FACILITIES	50,293	51,010	51,010	53,175
01-2-7009-4560 ALLOC - LIABILITY INSURANCE	10,844	12,091	12,091	12,695
01-2-7009-5120 PROMOTION	584	1,077	1,000	1,000
01-2-7009-5915 SUPPLIES & RENTAL - PHOTO	1,469	2,315	3,000	4,500
01-2-7009-5920 SUPPLIES - OFFICE	4,026	2,568	4,500	4,500
01-2-7009-5957 SUPPLIES - RESALE	109	3	500	500
01-2-7009-6115 OTHER	5,454	3,209	3,800	2,000
01-2-7009-7550 LICENCES & FEES	1,780	1,150	2,630	3,085
01-2-7009-8150 BANK CHARGES	5,231	7,002	6,100	6,100
01-2-7009-9190 CASH SHORT & OVER	-22	17	0	0
01-2-7009-9910 CONTINGENCY	0	0	58,268	5,000



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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total ADMIN EXPEND	763,103	821,803	925,922	860,158
7010 PROGRAM EXPEND				
01-2-7010-1101 Salaries/Full Time Regular	134,288	176,327	187,005	232,247
01-2-7010-1204 WAGES - HOURLY	57,617	71,925	152,749	142,634
01-2-7010-1400 BENEFITS	52,873	51,559	71,862	85,837
01-2-7010-1900 TERM EMPLOYEES	8,833	10,511	19,000	19,000
01-2-7010-1905 CONTRACT LABOUR	15,749	22,591	18,000	22,000
01-2-7010-2210 ADVERTISING	2,952	3,456	7,321	7,847
01-2-7010-2450 R & M - MACHINERY & EQUIPM	0	0	0	5,000
01-2-7010-2617 RENTALS	0	2,069	1,900	1,900
01-2-7010-5731 RECREATION PROGRAM - SUE	444	162	2,000	2,000
01-2-7010-5923 SUPPLIES	1,714	6,848	6,100	6,100
01-2-7010-5934 SUPPLIES - HOCKEY SCHOOL	612	1,844	1,800	2,000
01-2-7010-5940 SUPPLIES - EQUIPMENT	0	0	0	250
01-2-7010-5943 SKATE REPLACEMENT	300	0	500	500
01-2-7010-5959 SUPPLIES - LEAGUE & TOURN	1,522	161	1,000	1,000
Total PROGRAM EXPEND	276,904	347,452	469,237	528,315
7015 EVENTS EXPEND				
01-2-7015-3106 LAKE TO LAKE WALK	499	0	7,961	8,000
01-2-7015-4654 DEPARTMENTAL INITIATIVES	0	0	5,000	8,000
01-2-7015-6115 OTHER - TAXABLE	20	243	1,200	1,500
01-2-7015-6116 OTHER - NON - TAXABLE	915	4,483	5,400	5,400
Total EVENTS EXPEND	1,434	4,726	19,561	22,900
7020 FACILITY EXPEND				
01-2-7020-1101 SALARIES/FULL TIME REGULA	53,450	104,379	98,500	107,441
01-2-7020-1201 WAGES - USW	423,084	426,151	470,950	483,781
01-2-7020-1204 WAGES - HOURLY	4,251	0	0	0
01-2-7020-1400 BENEFITS	134,367	152,502	156,687	160,133
01-2-7020-2111 TRAVEL	675	1,233	2,000	2,000
01-2-7020-2131 TELEPHONE	1,356	1,323	2,000	2,060
01-2-7020-2134 ALARM SYSTEM	1,848	2,927	2,400	3,000
01-2-7020-2330 CONSULTANTS	1,734	6,000	10,000	27,500
01-2-7020-2340 TRAINING & DEVELOPMENT	5,385	2,313	4,000	4,000
01-2-7020-2410 R & M - BUILDINGS - GENERAL	108,462	99,541	112,500	112,500
01-2-7020-2413 R & M - GROUNDS	6,467	2,972	6,000	7,000
01-2-7020-2450 R & M - MACHINERY & EQUIPM	9,938	8,227	7,000	9,000
01-2-7020-2462 R & M - ICE PLANT	49,175	55,249	40,000	30,000
01-2-7020-2463 R & M - ICE SURFACE	5,240	14,777	6,000	6,000
01-2-7020-2475 MISCELLANEOUS EQUIPMENT	5,813	3,217	4,500	4,500

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		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7020-2480	MINOR CAPITAL	6,740	21,714	30,000	25,000
01-2-7020-4803	SEWER USER FEE	1,542	1,533	2,200	2,300
01-2-7020-5410	UNIFORMS	1,880	1,381	1,300	2,000
01-2-7020-5510	WATER	2,273	2,186	3,300	3,400
01-2-7020-5530	ELECTRICITY	130,427	133,230	144,200	144,200
01-2-7020-5535	PROPANE	44,425	43,033	45,000	45,000
01-2-7020-5550	GARBAGE DISPOSAL	6,698	6,430	8,200	8,500
01-2-7020-5924	SUPPLIES - JANITORIAL	6,746	10,644	7,000	7,200
	Total FACILITY EXPEND	1,011,974	1,100,961	1,163,737	1,196,515
7025 FOOD SERVICES EXPEND					
01-2-7025-1101	SALARIES/FULL TIME REGULA	20,684	27,485	36,635	40,827
01-2-7025-1204	WAGES - HOURLY	13,769	11,277	23,747	26,785
01-2-7025-1400	BENEFITS	10,643	8,572	12,633	14,726
01-2-7025-2450	R & M - MACHINERY & EQUIPM	288	290	550	578
01-2-7025-2475	MISCELLANEOUS EQUIPMENT	594	5,031	5,000	1,000
01-2-7025-5100	FOOD PURCHASES	15,948	18,381	37,246	40,000
01-2-7025-5110	SUNDRY EXPENSES	93	21	200	200
01-2-7025-5925	SUPPLIES - PAPER	0	42	50	50
	Total FOOD SERVICES EXPEND	62,018	71,098	116,061	124,166
7027 BAR SERVICES EXPEND					
01-2-7027-1204	WAGES - HOURLY	2,760	2,769	7,749	10,794
01-2-7027-1400	BENEFITS	2,006	266	775	1,079
01-2-7027-5101	BEVERAGE PURCHASES	5,040	4,644	12,660	12,652
01-2-7027-5114	BAR SUPPLIES	399	110	1,000	1,000
	Total BAR SERVICES EXPEND	10,205	7,789	22,184	25,525
7035 VEHICLE EXPEND					
01-2-7035-2373	INSURANCE/AUTOMOTIVE EQ	2,553	1,348	2,800	2,800
01-2-7035-2460	R & M ZAMBONI	3,261	1,552	6,000	6,000
01-2-7035-2470	PURCHASED REPAIRS - VEHIC	0	6,782	2,500	5,000
01-2-7035-5310	FUEL & LUBRICANTS	4,100	5,253	4,000	6,000
	Total VEHICLE EXPEND	9,914	14,935	15,300	19,800
7100 TRANSIT EXPEND					
01-2-7100-4001	TICKETS & DAY PASSES	-18	182	1,000	1,000
01-2-7100-4002	MONTHLY PASSES	404	456	385	500
	Total TRANSIT EXPEND	386	638	1,385	1,500
7109 ADMIN EXPEND - C.L.R.					
01-2-7109-1204	WAGES - HOURLY	67	0	0	0
01-2-7109-1400	BENEFITS	13	0	0	0

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405 - COWICHAN LAKE RECREATION				
	2020	2021	2021	2022
	ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
Total ADMIN EXPEND - C.L.R.	80	0	0	0
8115 SHORT TERM DEBT				
01-2-8115-8215 INTEREST	2,058	466	865	1,500
01-2-8115-8216 PRINCIPAL	90,162	51,258	51,259	39,453
Total SHORT TERM DEBT	92,220	51,724	52,124	40,953
8123 INTEREST/MFA OWN DEBENTURES				
01-2-8123-8232 INTEREST (CVRD)	135,761	103,610	103,610	103,610
Total INTEREST/MFA OWN DEBE	135,761	103,610	103,610	103,610
8133 PRINCIPAL/MFA OWN DEBENTURES				
01-2-8133-8332 PRINCIPAL (CVRD)	208,207	219,973	219,973	219,973
Total PRINCIPAL/MFA OWN DEB	208,207	219,973	219,973	219,973
8222 CONTRIBUTION TO THIRD PARTY CAPITAL				
01-2-8222-0000 CONTRIBUTION TO THIRD PAF	0	0	10,000	0
Total CONTRIBUTION TO THIRD	0	0	10,000	0
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	133,300	133,300	133,300	133,400
Total TRANSFER TO CAPITAL RE	133,300	133,300	133,300	133,400
Total OPERATING EXP	2,705,507	2,878,009	3,252,394	3,276,815
CAPITAL REV				
8250 M.F.A. FUNDING				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	0	0	0	-200,000
Total M.F.A. FUNDING	0	0	0	-200,000
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	0	0	-115,000
Total TRANSFER FROM CAPITAL	0	0	0	-115,000
9120 TRANSFER FROM OPERATING RESERVE				
01-7-9120-0000 TRANSFER FROM OPERATING	0	0	0	-25,000
Total TRANSFER FROM OPERA	0	0	0	-25,000
Total CAPITAL REV	0	0	0	-340,000
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6113 FURNITURE, FIXTURES, EQUIP	0	0	0	90,000
01-8-8221-6122 BUILDING IMPROVEMENTS	0	0	0	50,000



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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
01-8-8221-6126 VEHICLES & MACHINERY	0	0	0	200,000
Total TRANSFER/GENERAL CAP	0	0	0	340,000
Total CAPITAL EXP	0	0	0	340,000
Surplus/Deficit	-381,532	-223,224	0	0

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



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

Function Type : Selective

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-3,087,039	-3,101,233	-3,252,394	-3,276,815
Summary Total Expenses	2,705,507	2,878,009	3,252,394	3,276,815
Summary Surplus/Deficit	-381,532	-223,224	0	0
