

## 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: 1,013,333

<b>PARTICIPATING AREAS:</b>	<b>FIGURES USED FOR APPORTIONMENT</b>	<b>MEMBERS SHARE</b>
CITY OF DUNCAN	156,087,909	128,367
DISTRICT OF NORTH COWICHAN-S.E.	771,106,938	634,161
ELECTORAL AREA D	139,160,419	114,446
ELECTORAL AREA E	165,805,537	136,359
<b>TOTAL</b>	<b>1,232,160,803</b>	<b>1,013,333</b>

RESIDENTIAL TAX RATE:  
(PER \$1000 OF NET TAXABLE VALUE)

0.0822

COST PER \$100,000 HOUSEHOLD  
8.22

**COWICHAN VALLEY REGIONAL DISTRICT**

**2022-2026 FINANCIAL EXPENDITURE PROGRAM**

Service: Cowichan Performing Arts Centre

Function: 426

<b>TOTAL EXPENDITURE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Operational Costs	\$2,319,728	\$2,338,600	\$2,400,896	\$2,448,914	\$2,497,892	\$2,497,892
Long Term Debt						
Short Term Debt	74,474	84,974	77,698	17,070		
Capital	905,000	949,815	260,000	150,000	202,000	
Transfer to Capital Reserve						
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$3,299,202</b>	<b>\$3,373,389</b>	<b>\$2,738,594</b>	<b>\$2,615,984</b>	<b>\$2,699,892</b>	<b>\$2,497,892</b>
<b><u>SOURCES OF FUNDS</u></b>						
<b>Requisition/Parcel Tax</b>	989,077	1,013,333	1,276,702	1,124,854	1,178,939	976,939
<b>User Fee</b>	988,300	1,001,000	1,028,227	1,048,792	1,069,768	1,069,768
<b>Transfer from Capital Reserve</b>	242,000	242,000				
<b>Other</b>	1,079,825	1,117,056	433,665	442,338	451,185	451,185
<b>Debt Proceeds</b>						
<b>Transfer from Operating Reserve</b>		35,213				
<b>Surplus/(Deficit)</b>		(35,213)				
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$3,299,202</b>	<b>\$3,373,389</b>	<b>\$2,738,594</b>	<b>\$2,615,984</b>	<b>\$2,699,892</b>	<b>\$2,497,892</b>

**2021 Debt Short Term with Principal & Interest**

Borrowed	Amount	Maturity	P & I
Equipment	\$208,960	2023	\$74,474
<b>Total</b>			<b><u>\$74,474</u></b>



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

Function Type : Selective

**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
<b>OPERATING REV</b>					
<b>2000 GRANTS</b>					
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-3,262	-3,280	-3,500	0
01-1-2000-2120	FEDERAL CONDITIONAL	0	-2,500	0	0
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	-45,000	0	0
Total GRANTS		-3,262	-50,780	-3,500	0
<b>4433 RECOVERY OF COSTS</b>					
01-1-4433-0000	GENERAL	-118,684	-23,515	-2,000	-2,000
Total RECOVERY OF COSTS		-118,684	-23,515	-2,000	-2,000
<b>4700 ADMISSIONS</b>					
01-1-4700-3315	RENTAL ADMISSIONS - NON T/	-125,967	-91,860	-450,000	-450,000
01-1-4700-3320	CENTRE SPONSORED - TAXAE	-50,494	-76,007	-150,000	-150,000
01-1-4700-3321	CO-PRODUCTIONS - TAXABLE	-69,057	8,910	-200,000	-200,000
01-1-4700-3325	CENTRE SPONSORED - NON T	0	0	-20,000	-20,000
Total ADMISSIONS		-245,518	-158,957	-820,000	-820,000
<b>4705 TICKET USER FEE-THEATRE</b>					
01-1-4705-0000	TICKET USER FEE - THEATRE	-10,251	-16,293	-65,000	-65,000
Total TICKET USER FEE-THEATRE		-10,251	-16,293	-65,000	-65,000
<b>4771 SALES</b>					
01-1-4771-2704	LIQUOR SALES	-7,125	-344	-18,500	-20,000
01-1-4771-2758	CONCESSION - THEATRE	-3,302	-62	-14,800	-14,000
Total SALES		-10,428	-406	-33,300	-34,000
<b>5331 RENTAL INCOME</b>					
01-1-5331-2719	THEATRE	-22,820	-18,292	-70,000	-70,000
Total RENTAL INCOME		-22,820	-18,292	-70,000	-70,000
<b>5900 MISCELLANEOUS</b>					
01-1-5900-2700	GENERAL	-2,255	-6,378	-6,000	-6,000
01-1-5900-5022	COMMISSIONS - SOUVENIRS	-781	0	-4,000	-4,000
Total MISCELLANEOUS		-3,036	-6,378	-10,000	-10,000
<b>7571 REQUISITION</b>					
01-1-7571-0000	REQUISITION	-977,015	-989,077	-989,077	-1,013,333
Total REQUISITION		-977,015	-989,077	-989,077	-1,013,333
<b>7585 CONTRIBUTIONS FROM OTHER AREAS</b>					
01-1-7585-0000	CONTRIBUTIONS FROM OTHE	-413,387	-401,325	-401,325	-409,241

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



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**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total CONTRIBUTIONS FROM O	-413,387	-401,325	-401,325	-409,241
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	13,635	0	0	35,213
Total SURPLUS/DEFICIT - CURR	13,635	0	0	35,213
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	-13,635	0	-10,500	-35,213
Total TRANSFER FROM OPERATI	-13,635	0	-10,500	-35,213
Total OPERATING REV	-1,804,402	-1,665,023	-2,404,702	-2,423,574
<b>OPERATING EXP</b>				
1120 GENERAL EXPENDITURES				
01-2-1120-5110 SUNDRY EXPENSES	0	-175	0	0
Total GENERAL EXPENDITURES	0	-175	0	0
7110 ADMIN EXPEND - I.S.C				
01-2-7110-1101 SALARIES/FULL TIME REGULA	111,921	112,552	207,574	273,794
01-2-7110-1202 WAGES - CUPE	82,231	78,379	113,701	113,078
01-2-7110-1204 WAGES - HOURLY	4,610	8,942	9,893	9,904
01-2-7110-1400 BENEFITS	55,850	56,388	91,145	121,118
01-2-7110-2110 CONFERENCES & SEMINARS	847	5,559	8,500	7,200
01-2-7110-2121 POSTAGE	234	145	330	375
01-2-7110-2131 TELEPHONE	1,991	1,552	2,500	2,500
01-2-7110-2210 ADVERTISING	13,180	12,786	27,000	27,000
01-2-7110-2330 CONSULTANTS	2,813	0	2,000	4,500
01-2-7110-2340 TRAINING & DEVELOPMENT	1,125	777	500	500
01-2-7110-2352 WEB PAGE	20,127	22,132	8,500	15,785
01-2-7110-2370 INSURANCE - PROPERTY	0	75	0	0
01-2-7110-2395 MEMBERSHIPS	3,222	1,514	2,700	2,700
01-2-7110-2475 MISCELLANEOUS EQUIPMENT	2,900	1,434	2,000	6,000
01-2-7110-2532 COMPUTER SOFTWARE UPGR	4,720	4,903	3,750	4,853
01-2-7110-2591 PURCHASED MTCE./COMPUTE	7,747	6,483	9,305	7,916
01-2-7110-2616 RENTALS - COPIER	1,106	2,658	2,600	2,680
01-2-7110-2675 INTERNET	1,968	1,823	3,010	1,935
01-2-7110-4100 ALLOC - GENERAL GOVERNME	195,874	197,994	197,994	129,387
01-2-7110-4520 ALLOC - GM REC & CULTURE	34,898	34,898	34,898	38,865
01-2-7110-4530 ALLOC - FACILITIES	4,920	4,262	4,262	4,413
01-2-7110-4560 ALLOC - LIABILITY INSURANCE	11,038	12,307	12,307	12,922
01-2-7110-5110 SUNDRY EXPENSES	152	914	600	600
01-2-7110-5120 PROMOTION	389	8,982	5,000	5,000
01-2-7110-5920 SUPPLIES - OFFICE	2,334	1,413	2,680	2,407



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**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

		2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
01-2-7110-5940	SUPPLIES - EQUIPMENT	6,731	2,514	3,500	3,500
01-2-7110-8150	BANK CHARGES	827	7,195	18,000	18,000
01-2-7110-9190	CASH SHORT & OVER	102	375	0	0
01-2-7110-9910	CONTINGENCY	0	0	13,500	0
	<b>Total ADMIN EXPEND - I.S.C</b>	<b>573,856</b>	<b>588,956</b>	<b>787,749</b>	<b>816,932</b>
<b>7113 PROGRAM EXPENDITURES</b>					
01-2-7113-1202	WAGES - CUPE	334,728	300,242	359,683	305,002
01-2-7113-1204	WAGES - HOURLY	19,284	38,055	223,178	209,374
01-2-7113-1400	BENEFITS	103,962	94,046	123,029	115,542
01-2-7113-2111	TRAVEL	58	-151	500	500
01-2-7113-2121	POSTAGE	0	0	250	250
01-2-7113-2340	TRAINING & DEVELOPMENT	342	578	3,000	4,000
01-2-7113-2475	MISCELLANEOUS EQUIPMENT	386	0	4,400	4,800
01-2-7113-2615	RENTALS - EVENTS	112,426	100,722	450,000	450,000
01-2-7113-2675	INTERNET	3,953	4,505	0	0
01-2-7113-5940	SUPPLIES - EQUIPMENT	32,300	103,878	49,172	43,285
	<b>Total PROGRAM EXPENDITURE</b>	<b>607,439</b>	<b>641,875</b>	<b>1,213,212</b>	<b>1,132,753</b>
<b>7114 PERFORMANCE CONTRACTS</b>					
01-2-7114-3001	PERFORMANCE CONTRACTS/	53	539	5,000	5,000
01-2-7114-3002	SOCAN	484	390	7,000	7,500
01-2-7114-3003	RE: SOUND	0	0	350	475
01-2-7114-3005	PERFORMANCE CONTRACTS/	0	125	2,500	3,500
	<b>Total PERFORMANCE CONTRAC</b>	<b>537</b>	<b>1,054</b>	<b>14,850</b>	<b>16,475</b>
<b>7115 PERFORMANCE CONTRACTS/RECOVERY</b>					
01-2-7115-3001	PERFORMANCE CONTRACTS/	-2,165	-190	-5,000	-5,000
01-2-7115-3002	SOCAN	-1,192	-706	-7,000	-7,500
01-2-7115-3003	RE: SOUND	-30	-15	-350	-475
01-2-7115-3004	PERFORMANCE CONTRACTS/	-1,521	-1,315	-4,000	-4,000
01-2-7115-3005	PERFORMANCE CONTRACTS/	-501	-4,965	-7,500	-7,500
01-2-7115-3006	PERFORMANCE CONTRACTS/	-34,691	-40,149	-216,947	-157,291
	<b>Total PERFORMANCE CONTRAC</b>	<b>-40,100</b>	<b>-47,341</b>	<b>-240,797</b>	<b>-181,766</b>
<b>7118 CENTRE SPONS/PERFORMANCES</b>					
01-2-7118-3001	PERFORMANCE CONTRACTS/	13,721	30,871	39,000	40,000
01-2-7118-3002	SOCAN	0	477	8,500	8,500
01-2-7118-3003	RE: SOUND	0	0	200	200
01-2-7118-3005	PERFORMANCE CONTRACTS/	90,557	83,779	100,000	100,000
	<b>Total CENTRE SPONS/PERFORI</b>	<b>104,277</b>	<b>115,128</b>	<b>147,700</b>	<b>148,700</b>

7124 FOOD SERVICES

Cowichan Valley Regional District  
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**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

		2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
01-2-7124-1204	WAGES - HOURLY	4,527	2,570	18,060	19,500
01-2-7124-1400	BENEFITS	527	485	1,806	1,950
01-2-7124-5101	BEVERAGE PURCHASES	6,213	-591	8,000	8,000
01-2-7124-5102	PURCHASES/CONCESSION/TF	2,343	804	6,500	6,500
01-2-7124-5106	PURCHASES - OTHER	334	0	1,000	1,000
01-2-7124-7550	LICENCES & FEES	770	580	2,500	2,500
	Total FOOD SERVICES	14,714	3,848	37,866	39,450
7145 OPERATING & MAINTENANCE EXPEND					
01-2-7145-1101	SALARIES/FULL TIME REGULA	4,808	4,762	5,083	5,236
01-2-7145-1203	WAGES	144,447	158,483	155,520	159,998
01-2-7145-1400	BENEFITS	43,688	48,447	44,968	51,222
01-2-7145-2110	CONFERENCES & SEMINARS	0	0	100	100
01-2-7145-2340	TRAINING & DEVELOPMENT	0	0	400	300
01-2-7145-2379	SECURITY	9,681	25,935	25,500	20,400
01-2-7145-2410	R & M - BUILDINGS - GENERAL	26,833	15,308	31,750	31,250
01-2-7145-2414	R & M - BUILDINGS - GROUND	4,541	2,015	3,750	5,000
01-2-7145-2450	R & M - MACHINERY & EQUIPM	6,531	7,424	9,250	13,250
01-2-7145-2480	MINOR CAPITAL	56,755	0	0	0
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	2,351	2,964	2,250	2,350
01-2-7145-2620	RENTALS/MACHINERY & EQUIP	0	14	500	500
01-2-7145-5410	UNIFORMS	0	0	450	450
01-2-7145-5510	WATER	1,573	1,110	1,800	1,900
01-2-7145-5512	FUEL	12,595	12,236	10,350	13,800
01-2-7145-5530	ELECTRICITY	50,117	42,551	60,000	51,000
01-2-7145-5550	GARBAGE DISPOSAL	3,172	1,329	2,300	2,300
01-2-7145-5924	SUPPLIES - JANITORIAL	5,691	4,286	7,000	7,000
	Total OPERATING & MAINTENAN	372,782	326,863	360,971	366,056
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	4,277	1,615	5,145	1,341
01-2-8115-8216	PRINCIPAL	70,197	72,859	78,006	83,633
	Total SHORT TERM DEBT	74,474	74,474	83,151	84,974
	Total OPERATING EXP	1,707,979	1,704,681	2,404,702	2,423,574
CAPITAL REV					
2000 GRANTS					
01-7-2000-2121	PROVINCIAL CONDITIONAL	0	0	-663,000	-663,000
	Total GRANTS	0	0	-663,000	-663,000
4433 RECOVERY OF COSTS					
01-7-4433-0000	GENERAL	0	0	0	-44,815



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GENERAL REVENUE FUND  
 426 - COWICHAN PERFORMING ARTS CENTR

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total RECOVERY OF COSTS	0	0	0	-44,815
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	0	-242,000	-242,000
Total TRANSFER FROM CAPITAL	0	0	-242,000	-242,000
Total CAPITAL REV	0	0	-905,000	-949,815
<b>CAPITAL EXP</b>				
8331 TRANSFER/GENERAL CAP FUND-100% ITC				
01-8-8331-6122 BUILDING IMPROVEMENTS	0	0	905,000	949,815
Total TRANSFER/GENERAL CAP	0	0	905,000	949,815
Total CAPITAL EXP	0	0	905,000	949,815
<b>Surplus/Deficit</b>	<b>-96,424</b>	<b>39,658</b>	<b>0</b>	<b>0</b>

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



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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-1,804,402	-1,665,023	-2,404,702	-2,423,574
Summary Total Expenses	1,707,979	1,704,681	2,404,702	2,423,574
Summary Surplus/Deficit	-96,424	39,658	0	0

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