



# Staff Report

## Finance and IT Services

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**Report To:** Committee of the Whole  
**Meeting Date:** December 4, 2017  
**Report Number:** FAF.17.144  
**Subject:** Monthly Financial Report – October 2017  
**Prepared by:** Sam Dinsmore, Deputy Treasurer/Manager of Accounting and Budgets

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### A. Recommendations

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THAT Council receive Staff Report FAF.17.144 entitled “Monthly Financial Report – October 2017” for information purposes.

### B. Overview

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This report outlines the Town’s financial activities as of October 31, 2017.

### C. Background

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On a monthly bases Finance staff provides Council with an update on the financial activities of the Town. This report is broken down into 3 sections; Taxation, which looks at all tax funded departments, Water and Wastewater, and the Building Department and the Harbour. Also attached are charts that highlight major areas of the Town; such as Development Charges collected, Salaries and Benefits and other important financial indicators.

Charts are also included to outline Bid Awards and Contract Extensions in excess of \$25,000, as awarded by Staff as per the Town’s Purchasing Policy. These charts will reflect the contracts awarded and extended within that particular month.

### D. Analysis

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#### Tax Supported Services

For the October month-ending, the taxation departments were operating on budget at 84%. Financial Expenses are trending over-budget which is due to the unbudgeted semi-annual payment made to Sobeys. This repayment is funded from Development Charges and therefore has no effect on the bottom line. At this time staff are forecasting a small surplus for taxation by year-end.

The Library has ended October on budget with a few accounts (salaries and benefits) running slightly over-budget. This has been offset by other expenses coming in under-budget as well as a revenues seeing a slight increase. At this time staff are expecting the Library to end the year either on-budget or slightly over-budget.

### **Water and Wastewater Operations**

Water and Wastewater are ending October in a similar fashion to September, hydro expenses are up but overall they are operating slightly under-budget and are both forecasted to end the year with surpluses.

### **User Fee Supported Operations (Building and Harbour)**

Harbour and Building also look similar to September with expenses coming in on budget but due to good years on the revenue side, both departments are forecasting a surplus with Building's being most of the \$765,692.

## **E. The Blue Mountains' Strategic Plan**

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Goal #4: Promote a Culture of Organizational and Operational Excellence

Objective #4: To Be a Financially Responsible Organization

## **F. Environmental Impacts**

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None.

## **G. Financial Impact**

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As per above.

## **H. In consultation with**

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Serena Wilgress, Manager of Purchasing and Risk Management

Debbie Brown, Budget Analyst

Vicky Bouwman, Financial Analyst

## **I. Attached**

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1. October 2017 Flash Report
2. October 2017 Budget Variance Report Tax Levy Summary
3. October 2017 Budget Variance Report Water and Wastewater Services Summary
4. October 2017 Budget Variance Report User Fee Summary

Respectfully Submitted,

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Sam Dinsmore  
Deputy Treasurer/Manager of Accounting and Budgets

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Ruth Prince  
Director of Finance and IT Services

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**October 2017 Flash Report – Operating**

**2017 Development Charges Collected**

| Month          | 2017 Monthly Actual | Year to Date Budget | 2016 Monthly Actuals |
|----------------|---------------------|---------------------|----------------------|
| January        | \$ 129,562          | \$ 19,870           | \$ 21,339            |
| February       | \$ 158,002          | \$ 39,740           | \$ 19,389            |
| March          | \$ 83,664           | \$ 79,480           | \$ 65,792            |
| April          | \$ -158,413         | \$ 178,831          | \$ 642,402           |
| May            | \$ 307,322          | \$ 973,634          | \$ 67,989            |
| June           | \$ 1,728,837        | \$ 1,967,137        | \$ 528,696           |
| July           | \$ 554,993          | \$ 2,960,641        | \$ 149,903           |
| August         | \$ 111,324          | \$ 3,358,043        | \$ 148,642           |
| September      | \$ 206,639          | \$ 3,596,484        | \$ 954,847           |
| <b>October</b> | <b>\$ 1,526,653</b> | <b>\$ 3,755,444</b> | <b>\$ 499,849</b>    |
| November       |                     | \$ 3,874,665        | \$ 966,576           |
| December       |                     | \$ 3,974,015        | \$ 157,638           |

**Commentary:**

The total amount of Development Charges collected in October was \$1,526,653. These were collected on Windfall Hard Services for Phase 2C – 57 Residential A Units, building permits and credits to Windfall for the Difference of “A” and “B” Dwellings.

October Year to Date 2017 has increased over October Year to Date 2016 by \$1,026,804.

|                            |                   |
|----------------------------|-------------------|
| <b>Soft Services Total</b> | <b>\$ 613,907</b> |
| General Government         | \$88,995          |
| Fire                       | \$138,010         |
| Police                     | \$ 24,819         |
| Public Works               | 68,342            |
| Parks and Recreation       | \$ 195,408        |
| Library                    | \$ 98,333         |

|                            |                   |
|----------------------------|-------------------|
| <b>Hard Services Total</b> | <b>\$ 912,746</b> |
| Roadways                   | \$ 591,698        |
| Water                      | \$ 135,311        |
| Wastewater                 | \$ 185,737        |

|   |              |
|---|--------------|
| <b>Estimated from the DC Background Study</b> | \$ 3,974,015 |
| <b>2017 Year to Date Actual</b>               | \$ 4,648,582 |
| <b>2016 Year to Date Actual</b>               | \$ 3,098,850 |
| <b>Percent of Budget</b>                      | 117 %        |

## October 2017 Flash Report – Operating

### 2017 Landfill Site Fees Collected

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| Month          | 2017 Monthly Actual | Year to Date Budget | 2016 Monthly Actuals |
|----------------|---------------------|---------------------|----------------------|
| January        | \$ 19,703           | \$ 3,765            | \$ 13,485            |
| February       | \$ 21,043           | \$ 14,465           | \$ 12,101            |
| March          | \$ 24,573           | \$ 28,923           | \$ 25,318            |
| April          | \$ 22,180           | \$ 75,830           | \$ 41,351            |
| May            | \$ 69,563           | \$ 116,379          | \$ 42,855            |
| June           | \$ 52,297           | \$ 148,969          | \$ 42,327            |
| July           | \$ 57,309           | \$ 191,727          | \$ 49,663            |
| August         | \$ 18,005           | \$ 226,025          | \$ 41,616            |
| September      | \$ 47,973           | \$ 278,262          | \$ 38,725            |
| <b>October</b> | <b>\$ 59,431</b>    | <b>\$ 296,668</b>   | <b>\$ 39,310</b>     |
| November       |                     | \$ 361,085          | \$ 45,875            |
| December       |                     | \$ 400,000          | \$ 21,551            |

#### Commentary:

The total amount of Landfill Site Fees collected in October 2017 was \$59,431.

October Year to Date 2017 has increased over October Year to Date 2016 by \$23,782.

|                                 |            |
|---------------------------------|------------|
| <b>Annual Budget</b>            | \$ 400,000 |
| <b>2017 Year to Date Actual</b> | \$ 437,957 |
| <b>2016 Year to Date Actual</b> | \$ 414,175 |
| <b>Percent of Budget</b>        | 109 %      |

## October 2017 Flash Report – Operating

### 2017 Building Permits Collected

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| Month          | 2017 Monthly Actual | Year to Date Budget | 2016 Monthly Actuals |
|----------------|---------------------|---------------------|----------------------|
| January        | \$ 65,503           | \$ 34,500           | \$ 30,540            |
| February       | \$ 17,479           | \$ 69,000           | \$ 23,205            |
| March          | \$ 62,864           | \$ 103,500          | \$ 33,746            |
| April          | \$ 115,728          | \$ 172,500          | \$ 94,265            |
| May            | \$ 138,001          | \$ 241,500          | \$ 102,256           |
| June           | \$ 183,659          | \$ 310,500          | \$ 97,480            |
| July           | \$ 185,551          | \$ 448,500          | \$ 103,157           |
| August         | \$ 70,182           | \$ 517,500          | \$ 66,887            |
| September      | \$ 123,321          | \$ 586,500          | \$ 165,092           |
| <b>October</b> | <b>\$ 243,128</b>   | <b>\$ 621,000</b>   | <b>\$ 57,911</b>     |
| November       |                     | \$ 655,500          | \$ 108,774           |
| December       |                     | \$ 690,000          | \$ 28,308            |

#### Commentary:

The total amount of Building Permit fees collected in October 2017 was \$243,128.

October Year to Date 2017 has increased over October Year to Date 2016 by \$293,798.

|                                 |              |
|---------------------------------|--------------|
| <b>Annual Budget</b>            | \$ 690,000   |
| <b>2017 Year to Date Actual</b> | \$ 1,205,417 |
| <b>2016 Year to Date Actual</b> | \$ 911,619   |
| <b>Percent of Budget</b>        | 175 %        |

## October Flash Report – Operating

### 2017 Interest Income

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| Month          | 2017 Monthly Actual | Year to Date Budget | 2016 Monthly Actuals |
|----------------|---------------------|---------------------|----------------------|
| January        | \$ 49,427           | \$ 39,583           | \$ 47,551            |
| February       | \$ 44,080           | \$ 79,167           | \$ 47,342            |
| March          | \$ 50,967           | \$ 118,750          | \$ 52,276            |
| April          | \$ 50,777           | \$ 158,333          | \$ 51,115            |
| May            | \$ 57,606           | \$ 197,917          | \$ 52,001            |
| June           | \$ 53,685           | \$ 237,500          | \$ 52,396            |
| July           | \$ 54,369           | \$ 277,083          | \$ 53,387            |
| August         | \$ 59,286           | \$ 316,667          | \$ 52,323            |
| September      | \$ 69,975           | \$ 356,250          | \$ 53,218            |
| <b>October</b> | <b>\$ 70,098</b>    | <b>\$ 395,833</b>   | <b>\$ 51,641</b>     |
| November       |                     | \$ 435,417          | \$ 53,734            |
| December       |                     | \$ 475,000          | \$ 52,576            |

#### Commentary:

This chart now includes all funds, Town General Fund, Reserve Funds and Investments.

The Town Operating Bank account balance at October 31, 2017 was \$20,081,286.

The Reserve Fund had a GIC from Meridian mature on October 28<sup>th</sup>, in the amount of \$ 1,020,000.

|                                 |            |
|---------------------------------|------------|
| <b>Annual Budget</b>            | \$ 475,000 |
| <b>2017 Year to Date Actual</b> | \$ 560,272 |
| <b>2016 Year to Date Actual</b> | \$ 513,250 |
| <b>Percent of Budget</b>        | 118 %      |

## October 2017 Flash Report – Operating

### 2017 Town Salaries and Benefits

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| Month          | 2017 Monthly Actual | Year to Date Budget | 2016 Monthly Actuals |
|----------------|---------------------|---------------------|----------------------|
| January        | \$ 812,049          | \$ 841,776          | \$ 767,602           |
| February       | \$ 796,055          | \$ 1,652,150        | \$ 825,779           |
| March          | \$ 924,110          | \$ 2,460,255        | \$ 869,278           |
| April          | \$ 859,673          | \$ 3,249,253        | \$ 823,987           |
| May            | \$ 981,854          | \$ 4,259,384        | \$ 899,017           |
| June           | \$ 976,887          | \$ 5,067,489        | \$ 915,184           |
| July           | \$ 898,749          | \$ 6,481,672        | \$ 858,170           |
| August         | \$ 1,018,843        | \$ 7,435,684        | \$ 1,051,295         |
| September      | \$ 894,973          | \$ 8,277,460        | \$ 879,197           |
| <b>October</b> | <b>\$ 1,002,532</b> | <b>\$ 9,540,123</b> | <b>\$ 815,450</b>    |
| November       |                     | \$ 10,381,899       | \$ 880,946           |
| December       |                     | \$ 11,223,675       | \$ 1,013,594         |

#### Commentary:

Salaries and Benefits for October 2017 totaled \$ 1,002,532. (3 pay periods)

|                                 |               |
|---------------------------------|---------------|
| <b>Annual Budget</b>            | \$ 11,223,675 |
| <b>2017 Year to Date Actual</b> | \$ 10,762,340 |
| <b>2016 Year to Date Actual</b> | \$ 9,165,726  |
| <b>Percent of Budget</b>        | 82 %          |



## October 2017 Flash Report – Operating

### 2017 Winter Control Costs

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| Month          | 2017 Monthly Actual | Year to Date Budget | 2016 Monthly Actuals |
|----------------|---------------------|---------------------|----------------------|
| January        | \$ 106,560          | \$ 110,000          | \$ 110,087           |
| February       | \$ 154,680          | \$ 273,905          | \$ 114,163           |
| March          | \$ 145,592          | \$ 559,761          | \$ 162,354           |
| April          | \$ 71,282           | \$ 600,737          | \$ 114,554           |
| May            | \$ 56,331           | \$ 611,566          | \$ 31,059            |
| June           | \$ 27,200           | \$ 619,762          | \$ 24,492            |
| July           | \$ 59,418           | \$ 627,957          | \$ 61,252            |
| August         | \$ 855              | \$ 636,152          | \$ 4,086             |
| September      | \$ 815              | \$ 755,660          | \$ 6,348             |
| <b>October</b> | <b>\$ 1,062</b>     | <b>\$ 762,325</b>   | <b>\$ 6,772</b>      |
| November       |                     | \$ 800,925          | \$ 42,858            |
| December       |                     | \$ 823,525          | \$ 187,673           |

#### Commentary:

The Winter Control budget is at 78 % of the budget at this time.

October year to date 2017 has increased over October Year to date 2016 by \$1,778.

|                                 |            |
|---------------------------------|------------|
| <b>Annual Budget</b>            | \$ 823,525 |
| <b>2017 Year to Date Actual</b> | \$ 636,948 |
| <b>2016 Year to Date Actual</b> | \$ 635,170 |
| <b>Percent of Budget</b>        | 78 %       |

## October 2017 Bid Awards

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### 2017 Bid Awards over \$25,000

| Bid Number           | Bid Name                                       | Awarded to         | Bid Amount                             |
|----------------------|--|--------------------|--|
| 2017-52-T-IPW        | Supply and Delivery of Allen Bradley PLC Parts | JTK Controls       | \$40,745                               |
| Negotiated Purchase  | Website Development Project                    | Running Tide       | \$67,250                               |
| 2017-25-P-COR        | General Insurance Program                      | Aon Reed Stenhouse | \$151,425 (including applicable taxes) |
| Cooperative Purchase | Enterprise Data Centre Equipment               | Dell Canada Inc.   | Approximately \$240,000 over 5 years   |

### October Contract Extensions

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| Contract for: | Vendor / Proponent | Amount |
|---------------|--------------------|--------|
| n/a           |                    |        |

**Town of The Blue Mountains  
2017 Budget Variance Report  
For the Ten Months Ending October 31, 2017**

FAF.17.144  
Attachment 2

Tax Levy Summary  
Revenue Fund

|                                       | <u>Oct</u>         | <u>YTD Actuals</u>  | <u>Committed</u> | <u>Total YTD</u>    | <u>Total Budget</u> | <u>Unexpended \$</u> | <u>% of Budget</u> |
|---------------------------------------|--------------------|---------------------|------------------|---------------------|---------------------|----------------------|--------------------|
| <b>EXPENSES</b>                       |                    |                     |                  |                     |                     |                      |                    |
| Salaries, Wages & Benefits            | \$780,884          | \$7,241,841         | \$0              | \$7,241,841         | \$8,980,490         | \$1,738,649          | 81%                |
| Administrative Expenses               | \$8,665            | \$134,025           | \$0              | \$134,025           | \$111,520           | (\$22,505)           | 120%               |
| Personel, Training and Travel         | \$11,158           | \$168,086           | \$0              | \$168,086           | \$263,810           | \$95,724             | 64%                |
| Operating Expenses                    | \$5,688            | \$633,425           | \$0              | \$633,425           | \$641,800           | \$8,375              | 99%                |
| Communications                        | \$13,633           | \$152,630           | \$7,330          | \$159,960           | \$186,705           | \$26,745             | 86%                |
| Utilities                             | \$31,388           | \$278,868           | \$0              | \$278,868           | \$413,415           | \$134,547            | 67%                |
| Equipment Related                     | \$40,005           | \$374,434           | \$24,511         | \$398,945           | \$511,670           | \$112,725            | 78%                |
| Vehicle Related                       | \$18,474           | \$218,486           | \$0              | \$218,486           | \$282,665           | \$64,179             | 77%                |
| Purchased Services                    | \$376,866          | \$4,009,263         | \$879,363        | \$4,888,626         | \$6,496,931         | \$1,608,306          | 75%                |
| Financial Expenses                    | \$313,244          | \$1,250,261         | \$0              | \$1,250,261         | \$1,059,920         | (\$190,341)          | 118%               |
| Premises and Site                     | \$35,407           | \$321,461           | \$47,499         | \$368,960           | \$405,725           | \$36,765             | 91%                |
| <b>TOTAL EXPENSES</b>                 | <b>\$1,635,411</b> | <b>\$14,782,781</b> | <b>\$958,702</b> | <b>\$15,741,484</b> | <b>\$19,354,651</b> | <b>\$3,613,168</b>   | <b>81%</b>         |
| <b>TRANSFERS</b>                      |                    |                     |                  |                     |                     |                      |                    |
| Transfers to Capital                  | \$7,978            | \$345,596           | \$0              | \$345,596           | \$544,350           | \$198,754            | 63%                |
| Transfers to Reserves                 | \$164,234          | \$1,380,996         | \$0              | \$1,380,996         | \$1,510,020         | \$129,024            | 91%                |
| Interfunctionals Transfers            | (\$96,484)         | (\$670,268)         | \$0              | (\$670,268)         | (\$847,978)         | (\$177,710)          | 79%                |
| <b>TOTAL TRANSFERS</b>                | <b>\$75,728</b>    | <b>\$1,056,324</b>  | <b>\$0</b>       | <b>\$1,056,324</b>  | <b>\$1,206,392</b>  | <b>\$150,068</b>     | <b>88%</b>         |
| <b>TOTAL TRANSFERS &amp; EXPENSES</b> | <b>\$1,711,138</b> | <b>\$15,839,105</b> | <b>\$958,702</b> | <b>\$16,797,808</b> | <b>\$20,561,043</b> | <b>\$3,763,236</b>   | <b>82%</b>         |
| <b>REVENUE</b>                        |                    |                     |                  |                     |                     |                      |                    |
| Grants & Donations                    | \$289,877          | \$1,367,279         | \$0              | \$1,367,279         | \$2,077,800         | \$710,521            | 66%                |
| External Revenue                      | \$462,493          | \$2,677,617         | \$0              | \$2,677,617         | \$2,745,415         | \$67,798             | 98%                |
| Internal Revenue                      | \$19,028           | \$396,966           | \$0              | \$396,966           | \$969,051           | \$572,085            | 41%                |
| <b>TOTAL REVENUE</b>                  | <b>\$771,398</b>   | <b>\$4,441,861</b>  | <b>\$0</b>       | <b>\$4,441,861</b>  | <b>\$5,792,266</b>  | <b>\$1,350,405</b>   | <b>77%</b>         |
| <b>NET COST OF SERVICE</b>            | <b>\$939,740</b>   | <b>\$11,397,244</b> | <b>\$958,702</b> | <b>\$12,355,946</b> | <b>\$14,768,777</b> | <b>\$2,412,831</b>   | <b>84%</b>         |

**Town of The Blue Mountains  
2017 Budget Variance Report  
For the Ten Months Ending October 31, 2017**

FAF.17.144  
Attachment 3

User Rates Summary  
Water and Wastewater Services Summary

|                                       | <u>Oct</u>       | <u>YTD Actuals</u> | <u>Committed</u> | <u>Total YTD</u>   | <u>Total Budget</u> | <u>Unexpended \$</u> | <u>% of Budget</u> |
|---------------------------------------|------------------|--------------------|------------------|--------------------|---------------------|----------------------|--------------------|
| <b>EXPENSES</b>                       |                  |                    |                  |                    |                     |                      |                    |
| Salaries, Wages & Benefits            | \$146,237        | \$1,323,848        | \$0              | \$1,323,848        | \$1,587,255         | \$263,407            | 83%                |
| Administrative Expenses               | \$210            | \$6,554            | \$0              | \$6,554            | \$8,950             | \$2,396              | 73%                |
| Personel, Training and Travel         | \$2,189          | \$28,258           | \$0              | \$28,258           | \$47,300            | \$19,042             | 60%                |
| Operating Expenses                    | \$21,005         | \$170,449          | \$9,267          | \$179,716          | \$255,600           | \$75,884             | 70%                |
| Communications                        | \$5,834          | \$41,944           | \$0              | \$41,944           | \$52,965            | \$11,021             | 79%                |
| Utilities                             | \$60,725         | \$549,945          | \$0              | \$549,945          | \$603,175           | \$53,230             | 91%                |
| Equipment Related                     | \$31,498         | \$265,362          | \$26,774         | \$292,136          | \$414,525           | \$122,389            | 70%                |
| Vehicle Related                       | \$17             | \$30,437           | \$0              | \$30,437           | \$62,930            | \$32,493             | 48%                |
| Purchased Services                    | \$14,226         | \$87,479           | \$411,376        | \$498,855          | \$853,800           | \$354,945            | 58%                |
| Financial Expenses                    | \$40,480         | \$376,776          | \$0              | \$376,776          | \$368,685           | (\$8,091)            | 102%               |
| Premises and Site                     | \$21,742         | \$85,977           | \$18,611         | \$104,587          | \$114,450           | \$9,863              | 91%                |
| <b>TOTAL EXPENSES</b>                 | <b>\$344,162</b> | <b>\$2,967,028</b> | <b>\$466,028</b> | <b>\$3,433,056</b> | <b>\$4,369,635</b>  | <b>\$936,579</b>     | <b>79%</b>         |
| <b>TRANSFERS</b>                      |                  |                    |                  |                    |                     |                      |                    |
| Transfers to Capital                  | \$200            | \$11,269           | \$0              | \$11,269           | \$34,500            | \$23,231             | 33%                |
| Transfers to Reserves                 | \$204,169        | \$2,048,997        | \$0              | \$2,048,997        | \$2,450,268         | \$401,271            | 84%                |
| Interfunctionals Transfers            | \$59,094         | \$502,321          | \$0              | \$502,321          | \$670,013           | \$167,692            | 75%                |
| <b>TOTAL TRANSFERS</b>                | <b>\$263,463</b> | <b>\$2,562,588</b> | <b>\$0</b>       | <b>\$2,562,588</b> | <b>\$3,154,781</b>  | <b>\$592,193</b>     | <b>81%</b>         |
| <b>TOTAL TRANSFERS &amp; EXPENSES</b> | <b>\$607,625</b> | <b>\$5,529,616</b> | <b>\$466,028</b> | <b>\$5,995,644</b> | <b>\$7,524,416</b>  | <b>\$1,528,772</b>   | <b>80%</b>         |
| <b>REVENUE</b>                        |                  |                    |                  |                    |                     |                      |                    |
| Grants & Donations                    | \$0              | \$0                | \$0              | \$0                | \$0                 | \$0                  | 0%                 |
| External Revenue                      | \$531,225        | \$5,662,969        | \$0              | \$5,662,969        | \$6,558,987         | \$896,018            | 86%                |
| Internal Revenue                      | \$15,937         | \$136,440          | \$0              | \$136,440          | \$965,429           | \$828,989            | 14%                |
| <b>TOTAL REVENUE</b>                  | <b>\$547,162</b> | <b>\$5,799,409</b> | <b>\$0</b>       | <b>\$5,799,409</b> | <b>\$7,524,416</b>  | <b>\$1,725,007</b>   | <b>77%</b>         |
| <b>NET COST OF SERVICE</b>            | <b>\$60,463</b>  | <b>(\$269,793)</b> | <b>\$466,028</b> | <b>\$196,235</b>   | <b>\$0</b>          | <b>(\$196,235)</b>   | <b>0%</b>          |

**Town of The Blue Mountains**  
**2017 Budget Variance Report**  
**For the Ten Months Ending October 31, 2017**

FAF.17.144  
Attachment 4

User Fees Summary  
User Fee Based

|                                       | <u>Oct</u>         | <u>YTD Actuals</u> | <u>Committed</u> | <u>Total YTD</u>   | <u>Total Budget</u> | <u>Unexpended \$</u> | <u>% of Budget</u> |
|---------------------------------------|--------------------|--------------------|------------------|--------------------|---------------------|----------------------|--------------------|
| <b>EXPENSES</b>                       |                    |                    |                  |                    |                     |                      |                    |
| Salaries, Wages & Benefits            | \$75,410           | \$600,036          | \$0              | \$600,036          | \$655,930           | \$55,894             | 91%                |
| Administrative Expenses               | \$11,423           | \$41,945           | \$0              | \$41,945           | \$60,800            | \$18,855             | 69%                |
| Personel, Training and Travel         | \$1,270            | \$28,009           | \$0              | \$28,009           | \$35,975            | \$7,966              | 78%                |
| Operating Expenses                    | \$184              | \$81,830           | \$0              | \$81,830           | \$85,585            | \$3,755              | 96%                |
| Communications                        | \$654              | \$11,236           | \$0              | \$11,236           | \$10,810            | (\$426)              | 104%               |
| Utilities                             | \$3,783            | \$15,568           | \$0              | \$15,568           | \$19,120            | \$3,552              | 81%                |
| Equipment Related                     | \$899              | \$6,265            | \$0              | \$6,265            | \$9,560             | \$3,295              | 66%                |
| Vehicle Related                       | \$1,106            | \$15,165           | \$0              | \$15,165           | \$23,375            | \$8,210              | 65%                |
| Purchased Services                    | \$648              | \$14,490           | \$47,913         | \$62,402           | \$87,520            | \$25,118             | 71%                |
| Financial Expenses                    | \$2,253            | \$22,529           | \$0              | \$22,529           | \$92,390            | \$69,861             | 24%                |
| Premises and Site                     | \$11,454           | \$108,549          | \$240            | \$108,789          | \$123,010           | \$14,221             | 88%                |
| <b>TOTAL EXPENSES</b>                 | <b>\$109,084</b>   | <b>\$945,621</b>   | <b>\$48,153</b>  | <b>\$993,774</b>   | <b>\$1,204,075</b>  | <b>\$210,301</b>     | <b>83%</b>         |
| <b>TRANSFERS</b>                      |                    |                    |                  |                    |                     |                      |                    |
| Transfers to Capital                  | \$0                | \$25,000           | \$0              | \$25,000           | \$105,000           | \$80,000             | 24%                |
| Transfers to Reserves                 | \$0                | \$5,380            | \$0              | \$5,380            | \$0                 | (\$5,380)            | 0%                 |
| Interfunctionals Transfers            | \$25,579           | \$156,135          | \$0              | \$156,135          | \$177,965           | \$21,830             | 88%                |
| <b>TOTAL TRANSFERS</b>                | <b>\$25,579</b>    | <b>\$186,515</b>   | <b>\$0</b>       | <b>\$186,515</b>   | <b>\$282,965</b>    | <b>\$96,450</b>      | <b>66%</b>         |
| <b>TOTAL TRANSFERS &amp; EXPENSES</b> | <b>\$134,663</b>   | <b>\$1,132,136</b> | <b>\$48,153</b>  | <b>\$1,180,289</b> | <b>\$1,487,040</b>  | <b>\$306,751</b>     | <b>79%</b>         |
| <b>REVENUE</b>                        |                    |                    |                  |                    |                     |                      |                    |
| Grants & Donations                    | \$0                | \$1,600            | \$0              | \$1,600            | \$0                 | (\$1,600)            | 0%                 |
| External Revenue                      | \$264,647          | \$1,896,228        | \$0              | \$1,896,228        | \$1,374,550         | (\$521,678)          | 138%               |
| Internal Revenue                      | \$0                | \$0                | \$0              | \$0                | \$112,490           | \$112,490            | 0%                 |
| <b>TOTAL REVENUE</b>                  | <b>\$264,647</b>   | <b>\$1,897,828</b> | <b>\$0</b>       | <b>\$1,897,828</b> | <b>\$1,487,040</b>  | <b>(\$410,788)</b>   | <b>128%</b>        |
| <b>NET COST OF SERVICE</b>            | <b>(\$129,984)</b> | <b>(\$765,692)</b> | <b>\$48,153</b>  | <b>(\$717,539)</b> | <b>\$0</b>          | <b>\$717,539</b>     | <b>0%</b>          |