



# Staff Report

## Finance and IT Services

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**Report To:** Committee of The Whole  
**Meeting Date:** December 5, 2016  
**Report Number:** FAF.16.106  
**Subject:** Monthly Financial Report – October 2016  
**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.16.106, entitled “Monthly Financial Report – October 2016” for information purposes.

### B. Overview

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Finance Staff provide regular financial reporting to the Finance and Administration Committee of the Whole for review and receipt by Council. The attached documentation provides Council with information on the financial activity of the Town as undertaken in relation to the 2016 Approved Budget. Staff have examined the financial position and activities of the Town’s operations to October 31, 2016.

#### Tax Supported Services

Overall, total expenses are running at 85% and revenues are at 93%.

Cost overruns are still being seen in Operating Expenses, Equipment and Premise and Site Maintenance, which will carry on until year end. Revenue includes the final property taxes that represent 100% of the property tax budget as well as three quarters of the OMPF Grant. Facility Rentals are currently running under budget at 72% but as the winter season is just getting under way, staff believe that this revenue item will see an increase by year end. At this point staff are forecasting a \$145,000 surplus for taxation for the 2016 year-end. However this may drastically change depending on the cost for the wind-storm repairs or if unforeseen expenses emerge (such as legal).

#### Water and Wastewater Operations

Overall, total expenses are running at 86% and revenues are at 96% of budget.

The following expenditures that are over budget this month and will be at year end are Utilities, Equipment Maintenance and Premises and Site maintenance, some savings will be covered in other categories such as Communications and Training and Travel. With the consumption of

Water at 102% and Wastewater usage at 97% at October 31<sup>st</sup>, staff are forecasting a surplus in Water Operations of \$254,000 and small surplus in Wastewater of \$82,000.

**User Fee Supported Operations (Building, Harbour and BIA)**

Overall, total expenses are running at 82% and revenues are at 108% of budget.

The Harbour operations are wrapping up for the season and the winter storage fees will be collected in November. The Harbour has a small surplus of \$27,100 at the end of October, and this is expected to be \$5,200 by year end, which will be transferred into the Harbour Reserve and will be reported back to Council.

The Building Department had a surplus of \$264,700 at October 31 and is expected to be over \$220,000 by year end. Any surplus at the end of the year will be transferred in the Building Department Rate Stabilization Reserve Fund and will be reported back to Council.

**C. 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

**D. Environmental Impacts**

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None.

**E. Financial Impact**

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As per above.

**F. In consultation with**

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Debbie Brown, Budget Analyst  
Vicky Bouwman, Financial Analyst

**G. Attached**

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1. October 2016 Flash Report
2. October 2016 Budget Variance Report Tax Levy Summary
3. October 2016 Budget Variance Report Water & Wastewater Services Summary
4. October 2016 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

For more information, please contact:  
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**October 2016 Flash Report – Operating**

**Development Charges Collected**

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 21,339	\$ 11,704	\$ -
February	\$ 40,729	\$ 23,409	\$ -
March	\$ 106,521	\$ 46,818	\$ 47,600
April	\$ 748,923	\$ 105,340	\$ 970,136
May	\$ 816,912	\$ 573,517	\$ 1,072,002
June	\$ 1,342,807	\$ 1,158,738	\$ 1,164,514
July	\$ 1,492,710	\$ 1,743,959	\$ 1,389,668
August	\$ 1,644,153	\$ 1,978,048	\$ 1,639,946
September	\$ 2,599,000	\$ 2,118,501	\$ 1,821,781
<b>October</b>	<b>\$ 3,098,850</b>	<b>\$ 2,212,136</b>	<b>\$ 1,882,242</b>
November		\$ 2,282,363	\$ 3,948,623
December		\$ 2,340,885	\$ 3,451,776

**Commentary:**

The total amount of Development Charges collected in October 2016 was \$499,850 This was collected on multiple Building Permits and Local Improvement for Grey Condo #27 and Peaks and Wensley Drive and a Credit to Sobey's for Town Wide Roads Development Charges.

October 2016 has increased over October 2015 by \$ 499,389.

<b>Soft Services Total</b>	<b>\$53,724</b>
General Government	\$ 8,259
Fire	\$12,801
Police	\$ 2,303
Public Works	\$ 6,336
Parks and Recreation	\$17,979
Library	\$ 9,046

<b>Hard Services Total</b>	<b>\$443,126</b>
Roadways	\$-135,312
Water	\$0
Wastewater	\$578,438

<b>Estimated from the DC Background Study</b>	\$ 2,340,885
<b>Year to Date Actual</b>	\$ 3,098,850
<b>Percent of Budget</b>	132%

## October 2016 Flash Report – Operating

### 2016 Landfill Site Fees Collected

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Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 13,485	\$ 2,990	\$ 10,949
February	\$ 25,586	\$ 16,529	\$ 19,043
March	\$ 50,904	\$ 33,358	\$ 39,925
April	\$ 92,255	\$ 61,027	\$ 63,510
May	\$ 135,110	\$ 92,541	\$ 105,541
June	\$ 177,437	\$ 132,034	\$ 140,970
July	\$ 227,100	\$ 170,500	\$ 177,031
August	\$ 268,716	\$ 268,786	\$ 203,005
September	\$ 307,441	\$ 238,492	\$ 236,830
<b>October</b>	<b>\$ 346,751</b>	<b>\$ 263,699</b>	<b>\$ 275,846</b>
November		\$ 295,185	\$ 309,725
December		\$ 315,000	\$ 342,800

#### Commentary:

The total amount of Landfill Site Fees collected in October 2016 was \$39,310.

October 2016 has increased over October 2015 by \$3,947.

<b>Annual Budget</b>	\$ 315,000
<b>Year to Date Actual</b>	\$ 346,751
<b>Percent of Budget</b>	110%

## October 2016 Flash Report – Operating

### 2016 Building Permits Collected

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Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 30,540	\$ 12,417	\$ 11,352
February	\$ 53,745	\$ 34,806	\$ 37,815
March	\$ 87,491	\$ 55,717	\$ 61,385
April	\$ 181,756	\$ 120,637	\$ 204,960
May	\$ 284,012	\$ 211,648	\$ 286,543
June	\$ 381,492	\$ 278,019	\$ 351,385
July	\$ 484,649	\$ 425,795	\$ 410,909
August	\$ 551,536	\$ 482,063	\$ 491,699
September	\$ 716,628	\$ 543,007	\$ 581,299
<b>October</b>	<b>\$ 774,359</b>	<b>\$ 599,450</b>	<b>\$ 627,861</b>
November		\$ 616,302	\$ 669,163
December		\$ 627,270	\$ 690,177

#### Commentary:

The total amount of Building Permit fees collected in October 2016 was \$57,911.

October 2016 has increased over October 2015 by \$146,678.

<b>Annual Budget</b>	\$ 627,270
<b>Year to Date Actual</b>	\$ 774,539
<b>Percent of Budget</b>	123%

## October 2016 Flash Report – Operating

### 2016 Interest Income

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Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 15,704	\$ 14,750	\$ 17,491
February	\$ 31,135	\$ 29,500	\$ 33,038
March	\$ 52,182	\$ 44,250	\$ 50,944
April	\$ 72,721	\$ 59,000	\$ 69,820
May	\$ 93,627	\$ 73,750	\$ 91,802
June	\$ 114,379	\$ 88,500	\$ 114,160
July	\$ 133,273	\$ 103,250	\$ 130,562
August	\$ 152,924	\$ 118,000	\$ 147,465
September	\$ 174,437	\$ 132,750	\$ 167,050
<b>October</b>	<b>\$ 193,697</b>	<b>\$ 147,500</b>	<b>\$ 184,077</b>
November		\$ 162,250	\$ 203,680
December		\$ 177,000	\$ 224,065

#### Commentary:

The Town Operating bank account balance at October 31, 2016 was \$18,968,586.

Interest is running above budget, as the Town has a higher bank balance and Local Improvement Interest which is averaging \$19,000/month.

<b>Annual Budget</b>	\$ 177,000
<b>Year to Date Actual</b>	\$ 193,697
<b>Percent of Budget</b>	109%

## October 2016 Flash Report – Operating

### 2016 Town Salaries and Benefits

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Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 767,602	\$ 930,016	\$ 742,280
February	\$ 1,593,382	\$ 1,734,860	\$ 1,435,058
March	\$ 2,462,660	\$ 2,568,904	\$ 2,216,613
April	\$ 3,286,647	\$ 3,434,267	\$ 3,105,665
May	\$ 4,185,665	\$ 4,526,109	\$ 3,892,357
June	\$ 5,100,849	\$ 5,342,878	\$ 4,680,595
July	\$ 5,959,018	\$ 6,336,817	\$ 5,551,990
August	\$ 7,010,314	\$ 7,234,587	\$ 6,447,104
September	\$ 7,889,511	\$ 8,088,956	\$ 6,776,638
<b>October</b>	<b>\$ 8,704,961</b>	<b>\$ 9,030,406</b>	<b>\$ 7,902,947</b>
November		\$ 9,865,300	\$ 8,660,182
December		\$ 10,767,340	\$ 9,517,928

#### Commentary:

Salaries and Benefits for October 2016 totaled \$ 815,450.

<b>Annual Budget</b>	\$ 10,767,340
<b>Year to Date Actual</b>	\$ 8,704,961
<b>Percent of Budget</b>	81%



## October 2016 Flash Report – Operating

### 2016 Winter Control Costs

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Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 110,087	\$ 70,313	\$ 141,992
February	\$ 224,250	\$ 241,433	\$ 268,619
March	\$ 386,604	\$ 445,772	\$ 458,256
April	\$ 501,158	\$ 551,467	\$ 547,774
May	\$ 532,218	\$ 564,555	\$ 572,372
June	\$ 556,710	\$ 563,549	\$ 601,930
July	\$ 617,962	\$ 584,396	\$ 607,725
August	\$ 622,050	\$ 624,652	\$ 605,451
September	\$ 628,398	\$ 646,272	\$ 606,995
<b>October</b>	<b>\$ 635,170</b>	<b>\$ 654,327</b>	<b>\$ 637,226</b>
November		\$ 697,970	\$ 661,902
December		\$ 832,960	\$ 747,878

#### Commentary:

The Winter Control budget is at 76% at October 31, 2016.

<b>Annual Budget</b>	\$ 832,960
<b>Year to Date Actual</b>	\$ 635,170
<b>Percent of Budget</b>	76%

**Town of The Blue Mountains**  
**2016 Budget Variance Report**  
For the Ten Months Ending October 31, 2016

	Oct	YTD Actuals	Committed	Total YTD	Budget	Budget Change	Total Budget	Unexpende...	% of Budget	2015		
										LYTD	Actuals	Budget
<b>EXPENSES</b>												
Salaries, Wages & Benefits	\$652,534	\$7,034,598	\$0	\$7,034,598	\$8,611,320	\$0	\$8,611,320	\$1,576,722	82%	\$6,455,932	\$7,687,014	\$8,338,420
Administrative Expenses	14,302	86,627	0	86,627	116,830	0	116,830	30,203	74%	111,029	136,355	169,135
Personnel, Training and Travel	16,116	173,014	0	173,014	272,135	3,000	275,135	102,121	63%	170,771	206,978	278,930
Operating Expenses	8,941	486,707	1,601	488,308	531,550	0	531,550	43,242	92%	448,534	477,596	499,435
Communications	12,645	121,970	260	122,230	201,010	0	201,010	78,780	61%	137,444	167,491	207,685
Utilities	23,536	276,609	0	276,609	402,340	0	402,340	125,731	69%	305,228	420,412	384,425
Equipment Related	44,457	328,407	24,375	352,782	368,735	5,000	373,735	20,953	94%	249,666	327,509	336,200
Vehicle Related	21,533	200,163	0	200,163	318,650	0	318,650	118,487	63%	232,012	273,890	320,825
Purchased Services	409,817	4,065,211	348,703	4,413,914	5,098,505	193,847	5,292,352	878,438	83%	3,581,541	4,673,693	5,100,147
Financial Expenses	25,341	774,376	0	774,376	1,045,835	0	1,045,835	271,459	74%	777,132	807,027	1,036,695
Premises and Site	35,134	328,707	76,972	405,679	448,405	0	448,405	42,726	90%	303,858	406,501	438,170
Minor Capital Work	9,211	31,558	0	31,558	25,500	0	25,500	(6,058)	124%	34,918	38,415	20,400
<b>TOTAL EXPENSES</b>	<b>1,273,567</b>	<b>13,907,947</b>	<b>451,911</b>	<b>14,359,858</b>	<b>17,440,815</b>	<b>201,847</b>	<b>17,642,662</b>	<b>3,282,804</b>	<b>81%</b>	<b>12,808,065</b>	<b>15,622,881</b>	<b>17,130,467</b>
<b>TRANSFERS</b>												
Transfers to Capital & Reserves	164,922	2,504,395	0	2,504,395	2,334,874	18,000	2,352,874	(151,521)	106%	2,579,193	3,852,209	2,408,177
Interfunctional Transfers	(79,671)	(684,612)	0	(684,612)	(969,515)	0	(969,515)	(284,903)	71%	(883,144)	(1,045,785)	(1,056,145)
Transfer To/From Unfinanced Capital	0	0	0	0	0	0	0	0	0%	88	11,375	0
<b>TOTAL TRANSFERS</b>	<b>85,251</b>	<b>1,819,783</b>	<b>0</b>	<b>1,819,783</b>	<b>1,365,359</b>	<b>18,000</b>	<b>1,383,359</b>	<b>(436,424)</b>	<b>132%</b>	<b>1,696,137</b>	<b>2,817,799</b>	<b>1,352,032</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>1,358,818</b>	<b>15,727,730</b>	<b>451,911</b>	<b>16,179,641</b>	<b>18,806,174</b>	<b>219,847</b>	<b>19,026,021</b>	<b>2,846,380</b>	<b>85%</b>	<b>14,504,202</b>	<b>18,440,680</b>	<b>18,482,499</b>
<b>REVENUE</b>												
Tax Revenues	(3,015)	14,205,997	0	14,205,997	14,325,311	0	14,325,311	119,314	99%	13,729,002	13,763,734	13,773,432
Grants & Donations	296,849	1,325,469	0	1,325,469	1,541,100	0	1,541,100	215,631	86%	1,327,081	1,391,431	1,728,418
Reserve Revenue	6,446	245,884	0	245,884	630,075	219,847	849,922	604,038	29%	500,572	571,642	770,214
Interest and Investment	58,982	579,444	0	579,444	859,488	0	859,488	280,044	67%	718,738	895,508	819,800
Sales	40,213	115,177	0	115,177	87,900	0	87,900	(27,277)	131%	68,361	72,276	72,200
Fee and Charges	(8,275)	1,136,873	0	1,136,873	1,147,800	0	1,147,800	10,927	99%	847,552	1,148,322	1,144,135
Facilities Rental	21,810	155,312	0	155,312	214,500	0	214,500	59,188	72%	122,794	178,584	238,500
<b>TOTAL REVENUE</b>	<b>413,010</b>	<b>17,764,156</b>	<b>0</b>	<b>17,764,156</b>	<b>18,806,174</b>	<b>219,847</b>	<b>19,026,021</b>	<b>1,261,865</b>	<b>93%</b>	<b>17,314,100</b>	<b>18,021,497</b>	<b>18,546,699</b>
<b>NET POSITION</b>	<b>(945,808)</b>	<b>2,036,426</b>	<b>(451,911)</b>	<b>1,584,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,584,515)</b>	<b>0%</b>	<b>2,809,898</b>	<b>(419,183)</b>	<b>64,200</b>

User Rates Summary  
Water and Wastewater Services Summary

**Town of The Blue Mountains**  
**2016 Budget Variance Report**  
For the Ten Months Ending October 31, 2016

FAF.16.106  
Attachment 13

	Oct	YTD Actuals	Committed	Total YTD	Budget	Budget Change	Total Budget	Unexpende...	% of Budget	2015		
										LYTD	Actuals	Budget
<b>EXPENSES</b>												
Salaries, Wages & Benefits	\$111,531	\$1,224,512	\$0	\$1,224,512	\$1,561,455	\$0	\$1,561,455	\$336,943	78%	\$1,191,920	\$1,423,094	\$1,451,465
Administrative Expenses	246	4,528	0	4,528	8,550	0	8,550	4,022	53%	5,983	7,354	8,500
Personnel, Training and Travel	3,587	27,261	0	27,261	42,575	0	42,575	15,314	64%	41,922	33,597	39,900
Operating Expenses	29,659	186,417	6,387	192,804	321,490	0	321,490	128,686	60%	178,111	207,775	370,500
Communications	2,494	40,193	0	40,193	52,575	0	52,575	12,382	76%	41,182	49,161	49,635
Utilities	46,745	520,501	0	520,501	528,650	0	528,650	8,149	98%	430,517	558,245	410,135
Equipment Related	22,365	782,333	17,898	800,231	408,825	0	408,825	(391,406)	196%	395,052	432,927	318,080
Vehicle Related	3,653	37,430	0	37,430	65,020	0	65,020	27,590	58%	35,955	48,659	65,100
Purchased Services	16,679	57,285	0	57,285	123,225	26,293	149,518	92,233	38%	93,789	207,109	170,725
Financial Expenses	15,510	301,455	0	301,455	363,220	0	363,220	61,765	83%	341,172	411,853	368,310
Premises and Site	747	59,061	22,826	81,887	64,375	0	64,375	(17,512)	127%	45,460	72,016	59,850
Minor Capital Work	0	5,060	0	5,060	0	0	0	(5,060)	0%	8,671	8,671	0
<b>TOTAL EXPENSES</b>	<b>253,216</b>	<b>3,246,036</b>	<b>47,111</b>	<b>3,293,147</b>	<b>3,539,960</b>	<b>26,293</b>	<b>3,566,253</b>	<b>273,106</b>	<b>92%</b>	<b>2,809,734</b>	<b>3,460,461</b>	<b>3,312,200</b>
<b>TRANSFERS</b>												
Transfers to Capital & Reserves	197,039	1,979,624	0	1,979,624	2,403,461	0	2,403,461	423,837	82%	1,711,387	2,346,109	2,326,063
Interfunctional Transfers	64,163	521,818	0	521,818	772,832	0	772,832	251,014	68%	697,456	825,347	835,215
Transfer To/From Unfinanced Capital	0	88,443	0	88,443	88,443	0	88,443	0	100%	172,500	345,000	345,000
<b>TOTAL TRANSFERS</b>	<b>261,202</b>	<b>2,589,885</b>	<b>0</b>	<b>2,589,885</b>	<b>3,264,736</b>	<b>0</b>	<b>3,264,736</b>	<b>674,851</b>	<b>79%</b>	<b>2,581,343</b>	<b>3,516,456</b>	<b>3,506,278</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>514,418</b>	<b>5,835,921</b>	<b>47,111</b>	<b>5,883,032</b>	<b>6,804,696</b>	<b>26,293</b>	<b>6,830,989</b>	<b>947,957</b>	<b>86%</b>	<b>5,391,077</b>	<b>6,976,917</b>	<b>6,818,478</b>
<b>REVENUE</b>												
User Rate Billings	511,528	5,912,734	0	5,912,734	6,573,126	0	6,573,126	660,392	90%	6,838,419	6,610,586	6,507,286
Grants & Donations	999	999	0	999	0	0	0	(999)	0%	0	269	0
Reserve Revenue	0	579,030	0	579,030	183,570	26,293	209,863	(369,167)	276%	144,461	300,341	264,082
Interest and Investment	3,624	17,820	0	17,820	20,000	0	20,000	2,180	89%	16,368	20,556	21,500
Sales	0	2,495	0	2,495	0	0	0	(2,495)	0%	9,596	7,248	0
Fee and Charges	2,970	30,459	0	30,459	28,000	0	28,000	(2,459)	109%	28,831	37,919	26,110
<b>TOTAL REVENUE</b>	<b>519,121</b>	<b>6,543,537</b>	<b>0</b>	<b>6,543,537</b>	<b>6,804,696</b>	<b>26,293</b>	<b>6,830,989</b>	<b>287,452</b>	<b>96%</b>	<b>7,037,675</b>	<b>6,976,919</b>	<b>6,818,978</b>
<b>NET POSITION</b>	<b>4,703</b>	<b>707,616</b>	<b>(47,111)</b>	<b>660,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(660,505)</b>	<b>0%</b>	<b>1,646,598</b>	<b>2</b>	<b>500</b>

**Town of The Blue Mountains**  
**2016 Budget Variance Report**  
For the Ten Months Ending October 31, 2016

	Oct	YTD Actuals	Committed	Total YTD	Budget	Budget Change	Total Budget	Unexpende...	% of Budget	2015		
										LYTD	Actuals	Budget
<b>EXPENSES</b>												
Salaries, Wages & Benefits	\$51,385	\$446,195	\$0	\$446,195	\$594,565	\$0	\$594,565	\$148,370	75%	\$372,183	\$426,800	\$421,210
Administrative Expenses	9,652	27,398	0	27,398	63,500	0	63,500	36,102	43%	27,688	46,902	47,950
Personnel, Training and Travel	3,822	18,813	0	18,813	31,500	0	31,500	12,687	60%	17,901	21,532	26,500
Operating Expenses	58	71,154	0	71,154	88,500	0	88,500	17,346	80%	97,270	89,304	80,000
Communications	2,131	16,381	0	16,381	15,800	0	15,800	(581)	104%	9,299	12,029	7,725
Utilities	2,037	20,273	0	20,273	18,585	0	18,585	(1,688)	109%	15,394	19,618	15,605
Equipment Related	408	6,690	0	6,690	8,200	0	8,200	1,510	82%	7,354	8,373	5,350
Vehicle Related	1,450	12,242	0	12,242	24,035	0	24,035	11,793	51%	14,876	18,253	20,465
Purchased Services	4,213	37,581	50,000	87,581	16,550	0	16,550	(71,031)	529%	36,716	54,846	48,900
Financial Expenses	1,939	23,962	0	23,962	25,470	0	25,470	1,508	94%	21,947	24,714	25,380
Premises and Site	11,840	90,587	190	90,777	112,280	0	112,280	21,503	81%	101,663	116,275	105,050
Minor Capital Work	0	1,983	0	1,983	10,000	0	10,000	8,017	20%	0	0	0
<b>TOTAL EXPENSES</b>	<b>88,935</b>	<b>773,259</b>	<b>50,190</b>	<b>823,449</b>	<b>1,008,985</b>	<b>0</b>	<b>1,008,985</b>	<b>185,536</b>	<b>82%</b>	<b>722,291</b>	<b>838,646</b>	<b>804,135</b>
<b>TRANSFERS</b>												
Transfers to Capital & Reserves	(369,154)	78,941	0	78,941	95,967	0	95,967	17,026	82%	42,528	104,417	135,378
Interfunctional Transfers	15,266	162,551	0	162,551	196,683	0	196,683	34,132	83%	185,688	220,438	220,930
<b>TOTAL TRANSFERS</b>	<b>(353,888)</b>	<b>241,492</b>	<b>0</b>	<b>241,492</b>	<b>292,650</b>	<b>0</b>	<b>292,650</b>	<b>51,158</b>	<b>83%</b>	<b>228,216</b>	<b>324,855</b>	<b>356,308</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>(264,953)</b>	<b>1,014,751</b>	<b>50,190</b>	<b>1,064,941</b>	<b>1,301,635</b>	<b>0</b>	<b>1,301,635</b>	<b>236,694</b>	<b>82%</b>	<b>950,507</b>	<b>1,163,501</b>	<b>1,160,443</b>
<b>REVENUE</b>												
User Rate Billings	1,760	13,755	0	13,755	7,000	0	7,000	(6,755)	197%	7,370	8,305	6,000
Grants & Donations	1,239	2,839	0	2,839	0	0	0	(2,839)	0%	0	679	0
Reserve Revenue	0	0	0	0	0	0	0	0	0%	0	37,072	30,000
Sales	3,185	98,940	0	98,940	124,450	0	124,450	25,510	80%	109,798	110,258	112,400
Fee and Charges	60,322	1,283,710	0	1,283,710	1,127,985	0	1,127,985	(155,725)	114%	1,095,861	1,166,934	865,760
Proceeds from Debt	0	(10,086)	0	(10,086)	0	0	0	10,086	0%	0	(197,789)	105,483
Facilities Rental	437	14,509	0	14,509	42,200	0	42,200	27,691	34%	32,890	38,042	40,800
<b>TOTAL REVENUE</b>	<b>66,943</b>	<b>1,403,667</b>	<b>0</b>	<b>1,403,667</b>	<b>1,301,635</b>	<b>0</b>	<b>1,301,635</b>	<b>(102,032)</b>	<b>108%</b>	<b>1,245,919</b>	<b>1,163,501</b>	<b>1,160,443</b>
<b>NET POSITION</b>	<b>331,896</b>	<b>388,916</b>	<b>(50,190)</b>	<b>338,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(338,726)</b>	<b>0%</b>	<b>295,412</b>	<b>0</b>	<b>0</b>