

**City of Port Alberni**

**AUDIT COMMITTEE MEETING**

**Monday, November 22, 2010 at 4:00 pm in the City Hall Committee Room**

**PRESENT:** \_\_\_\_\_

**A. Adoption of Agenda**

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**B. Minutes**

from the meeting held July 26, 2010.

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**C. Response to Questions of July 26, 2010 Audit Committee Meeting**

Report dated August 31, 2010 from the Director of Finance responding to questions arising from the July 26, 2010 meeting.

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**D. Correspondence**

**1. Duncan Sabine Collyer Partners LLP – Independence Letter**

Letter dated August 20, 2010 providing comments regarding independence matters.

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**E. Reports (ending September 30, 2010)**

**1. General Revenue Fund by Department (pages 1 to 21)**

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**2. Water Revenue Fund (pages 22 to 24)**

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3. Sewer Revenue Fund *(pages 25 to 28)*

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4. Capital Revenue Fund *(pages 29 to 38)*

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**E. Other Competent Business**

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**F. Question Period**

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**G. Next Meeting**

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**H. Adjournment**

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**City of Port Alberni  
Audit Committee  
Minutes from a Meeting held Monday, July 26, 2010 at 4:00 pm  
in the City Hall Committee Room**

**Present:** Councillor Hira Chopra  
Councillor Ike Patterson  
Councillor John Douglas

**Regrets:** Councillor Cindy Solda  
Scott Kenny, Director of Parks & Recreation

**Resource Staff:** Ken Watson, City Manager  
Cathy Rothwell, Director of Finance  
Guy Cicon, City Engineer

**A. Adoption of Agenda**

*Patterson/Douglas  
That the agenda be adopted as circulated.*

*Carried*

**B. Minutes**

*Patterson/Douglas  
That the minutes of the April 26, 2010 Audit Committee Meeting be adopted as circulated.*

*Carried*

**C. Response to Questions of April 26, 2010 Audit Committee Meeting**

*No questions from April 26, 2010 meeting.*

**D. Reports**

***General Administration***

*The City Manager and Director of Finance discussed with the Committee procedural changes to the reporting – highlighting out of the ordinary items on the financial statements and the Director of Finance to prepare a brief summary on same.*

*There was discussion on line item Refund of previous year's revenue on page 3 of financial statements around what the \$1,403,000 consists of. The Director of Finance will provide that information.*

*There was discussion on line item Marine Commercial Building and Port Building on page 15 of the financial statements with regards to identifying which building is which. The Director of Finance will provide that information.*

*There was discussion around transferring the 1989 Ford Van from Public Works assets to McLean Mill as McLean Mill pays its operating costs. The Director of*

*Finance will investigate making the transfer.*

**Water Revenue Fund**

*Water rates – There was discussion on water rates and a request from the Committee to the Director of Finance to calculate the increase from 2009 to 2010. The City Engineer advised that rates have not changed since 2004.*

*Patterson/Douglas  
That the audit committee report be received.*

*Carried*

**E. Other Competent Business**

*There was none.*

**F. Question Period**

*There were none.*

**G. Next Meeting**

*Patterson/Douglas  
The next meeting will be on Monday, November 22, 2010 at 4:00 pm in the Committee Room.*

*Carried*

**H. Adjournment**

*Patterson/Douglas  
The meeting adjourned at 4:45 pm.*

*Carried*

Respectfully submitted,

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Councillor Hira Chopra, Chair

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Russell Dyson, City Clerk



## **CITY OF PORT ALBERNI**

### **M E M O R A N D U M**

To: Ken Watson, City Manager

From: Cathy Rothwell, Director of Finance

Copy: Mayor and Council

Date: August 31, 2010

<p>Subject: Responses to questions arising from the July 26, 2010 Audit Committee Meeting</p>
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The following is in response to questions raised by the Committee at the July 26, 2010 Audit Committee Meeting:

1. The Audit Committee requested detail on \$1,403,000 on page 3 of the financial statements.

*This amount appears in GL account 01.028920.9210 (Refund of Previous Year's Revenue) and consists of 2 entries, \$1,200,000 and \$203,000. Both of these amounts were transfers made to General Revenue Operating Surplus after Catalyst paid their 2008 taxes. The \$203,000 is the amount that the Equipment Replacement Reserve Fund was depleted by in 2009, and not replaced per Council's direction May 26, 2010.*

2. The Audit Committee requested details on the descriptors Marine Commercial Building and Port Building on page 15 of the financial statements.

*This is rental revenue. The Marine Commercial Building houses retail operations between the donut shop and the gallery, and the Port building houses the restaurant.*

3. The Audit Committee requested details on the allocation of the asset 1989 Ford Van.

*The 1989 Ford Van is in Public Works assets and its operating expenses are charged to McLean Mill (Page 18 financial statements). The department allocation will be changed.*

4. The Audit Committee requested details on the water rate increase in % from 2009 to 2010.

*There has been no increase in water rates since November 2004.*

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Cathy Rothwell".

Cathy Rothwell  
Director of Finance



CERTIFIED GENERAL ACCOUNTANTS  
MANAGEMENT CONSULTANTS

WWW.DSCP.CA

5155 ARGYLE STREET  
PORT ALBERNI BC CANADA V9Y 1V3

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August 20, 2010

City of Port Alberni  
4850 Argyle Street  
Port Alberni B.C. V9Y 1V8

 RAN-ONE member  
building business value

Attention: The Audit Committee

Dear Audit Committee Members:

We have been engaged to audit the financial statements of City of Port Alberni for the year ending December 31, 2009.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the City of Port Alberni and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider relevant rules and related interpretations prescribed by the Certified General Accountants Association of British Columbia and applicable legislation, covering such matters as:

- a) holding a financial interest, either directly or indirectly, in a client;
- b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- d) economic dependence on a client; and
- e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since April 7, 2009, the date of our last letter.

ROBERT J. DUNCAN\* CGA CAFM      DONALD H. JONES\* BCOM CGA CAFM

DEBRA NIXON BAccS CGA CAFM  
ASSOCIATE

\* DENOTES PROFESSIONAL CORPORATION

We are aware of the following relationships between the City of Port Alberni and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from April 7, 2009 to August 20, 2010.

The partner in charge of the City of Port Alberni audit has been performing this audit for nineteen years and consequently there exists a familiarity threat of independence. This perceived lack of independence has been mitigated by using a qualified Chartered Accountant to complete approximately 50% of the audit engagement. In addition, the City of Port Alberni working paper file is reviewed by the auditor's partner who is totally independent from the City of Port Alberni audit.

The total fees, exclusive of GST, charged to the City of Port Alberni for audit services were \$23,350 during the period from January 1, 2009 to December 31, 2009. The appendix provides an analysis of these services according to the types of services and dollar ranges agreed with you.

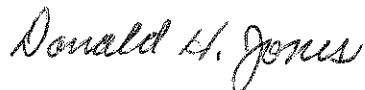
Canadian generally accepted standards for audit engagements require that we confirm our independence to the audit committee in the context of the Code of Ethical Principles and Rules of Conduct of the Certified General Accountants Association of British Columbia. Accordingly, we hereby confirm that we are independent with respect to the City of Port Alberni within the meaning of the Code of Ethical Principles and Rules of Conduct of the Certified General Accountants Association of British Columbia as of August 20, 2010.

This report is intended solely for the use of the audit committee, Mayor and Council, management, and others within the City of Port Alberni and should not be used for any other purpose.

Should you wish to discuss this matter with us further, please contact us at your earliest convenience. Thank you again for the opportunity of providing our services to the City of Port Alberni.

Yours truly,

DUNCAN SABINE COLLYER PARTNERS LLP



Donald H. Jones, BCom, CGA, CAFM  
Partner





Appendix to the Independence Letter  
Services Provided to City of Port Alberni  
Period from January 1, 2009 to December 31, 2009

Audit Services

• final audit billing, 2008 year	\$ 9,500
• review of client prepared December 31, 2008 financial statement and related schedules	2,600
• accounting system internal controls audit, 2009 year	11,250
• Details of service	<hr/>
Total of audit services provided	<u>\$ 23,350</u>

*DSCP*



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>GENERAL ADMINISTRATION</b>						
<b>General Administration Revenues</b>						
General Purposes - Taxes	(17,384,005.05)	(17,386,982.00)	(18,949,585.12)	(18,955,730.00)	(6,144.88)	(0.03)
Debt Purposes - Taxes	(245,341.76)	(245,448.00)	(245,373.21)	(245,448.00)	(74.79)	(0.03)
Local Improvements	(186.06)	(186.00)	(186.06)	(186.00)	0.06	0.03
Special Area Levy	(4,237.27)	(4,600.00)	(4,527.59)	(4,600.00)	(72.41)	(1.57)
Utility Tax	(133,943.68)	(133,944.00)	(139,709.09)	(133,944.00)	5,765.09	4.30
Federal Building Grant In Lieu of Taxes	(23,435.22)	(31,770.00)	(17,246.98)	(31,770.00)	(14,523.02)	(45.71)
CBC Grant In Lieu of Taxes	(3,020.42)	(2,939.00)	(2,432.24)	(2,939.00)	(506.76)	(17.24)
Provincial Government Grant In Lieu of Taxes	0.00	(56,719.00)	0.00	(56,719.00)	(56,719.00)	(100.00)
BC Hydro Utility Tax	(397,579.48)	(399,125.00)	(412,505.25)	(399,125.00)	13,380.25	3.35
Public Housing Grant In Lieu of Taxes	(38,488.23)	(35,231.00)	(48,413.01)	(35,231.00)	13,182.01	37.42
University of Victoria Grant In Lieu of Taxes	0.00	(224.00)	0.00	(224.00)	(224.00)	(100.00)
Administration Service Charges	(61,636.88)	(90,125.00)	(96,265.25)	(110,000.00)	(13,734.75)	(12.49)
Economic Development Services	0.00	0.00	(59,000.00)	(18,000.00)	41,000.00	227.78
Professional & Business Licence Fees	(114,114.56)	(120,000.00)	(129,405.16)	(132,000.00)	(2,594.84)	(1.97)
Municipal Vehicle Licence Fees	0.00	0.00	0.00	0.00	0.00	0.00
Dog Licence Fees	(9,272.50)	(8,500.00)	(9,665.00)	0.00	9,665.00	0.00
Bylaw Fines	(6,987.50)	(18,500.00)	(3,360.00)	(18,500.00)	(15,140.00)	(81.84)
Interest on Investments	(55,330.83)	(150,000.00)	(20,522.26)	(75,000.00)	(54,477.74)	(72.64)
Other Interest	(7,274.78)	(30,000.00)	(6,970.80)	(10,000.00)	(3,029.20)	(30.29)
Current Tax Penalties	(237,149.17)	(75,000.00)	(75,085.53)	(75,000.00)	85.53	0.11
Arrears & Delinquent Tax Interest	(18,010.58)	(39,000.00)	(81,041.38)	(39,000.00)	42,041.38	107.80
Miscellaneous Other Revenue	(132,912.61)	(113,360.00)	(114,380.94)	(113,727.00)	653.94	0.58
Municipal Equalization Grant	0.00	0.00	0.00	0.00	0.00	0.00
Small Community Protection Grant	(214,669.00)	(200,000.00)	(218,297.00)	(214,734.00)	3,563.00	1.66
Revenue Sharing - Traffic Fines	(375,729.50)	(350,000.00)	(372,101.50)	(375,844.00)	(3,742.50)	(1.00)
Federal Grants - Other	(22,367.34)	0.00	0.00	0.00	0.00	0.00
Provincial Grants - Conditional	(487,936.19)	0.00	0.00	0.00	0.00	0.00
Grants - Other Organizations	(43,165.66)	(18,000.00)	0.00	(30,000.00)	(30,000.00)	(100.00)

**GENERAL REV. FUND -**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
Grants - Community Gaming Funds	0.00	(500,000.00)	0.00	(430,000.00)	(430,000.00)	(100.00)
Grants - UBCM Emergency Planning	0.00	0.00	0.00	0.00	0.00	0.00
Grants - UBCM Community Tourism Funding	(64,130.77)	0.00	(134,413.84)	0.00	134,413.84	0.00
<b>Total General Administration Revenues</b>	<b>(20,080,925.04)</b>	<b>(20,009,653.00)</b>	<b>(21,140,487.21)</b>	<b>(21,507,721.00)</b>	<b>(367,233.79)</b>	<b>(1.71)</b>
<b>General Administration Expenditures</b>						
Mayor - Indemnity	23,606.19	32,329.00	23,307.14	32,329.00	9,021.86	27.91
Councillors - Indemnity	55,777.28	77,480.00	55,570.40	77,480.00	21,909.60	28.28
Receptions & Other Services	48,230.18	32,773.00	17,610.30	22,728.00	5,117.70	22.52
City Manager	161,125.28	227,433.00	160,112.24	231,982.00	71,869.76	30.98
Municipal Clerk	263,822.42	375,731.00	241,668.00	351,749.00	110,081.00	31.30
Legal Services	49,037.13	43,697.00	39,125.23	44,571.00	5,445.77	12.22
By-law Prosecution Services	849.89	7,283.00	4,729.36	7,429.00	2,699.64	36.34
Financial Management Administration	495,597.06	694,583.00	513,248.96	655,977.00	142,728.04	21.76
Administration Vehicles	6,040.63	9,056.00	6,348.88	5,737.00	(611.88)	(10.67)
External Audit	7,381.00	13,138.00	18,849.11	13,401.00	(5,448.11)	(40.65)
Purchasing Administration	144,235.21	214,368.00	142,346.37	212,781.00	70,434.63	33.10
Other Financial Management	17,385.59	26,375.00	4,264.33	26,903.00	22,638.67	84.15
City Hall Building Maintenance	59,058.46	91,409.00	50,929.47	86,523.00	35,593.53	41.14
Other Common Services	295,562.06	276,761.00	206,993.31	232,336.00	25,342.69	10.91
Information Services Administration	344,928.29	491,645.00	364,416.80	485,034.00	120,617.20	24.87
Appraisals (City owned assets - excluding land)	0.00	0.00	0.00	0.00	0.00	0.00
Personnel	151,425.86	208,214.00	150,866.26	212,387.00	61,520.74	28.97
Employee and Family Assistance Program	8,834.68	12,500.00	8,332.63	11,750.00	3,417.37	29.08
Admin/Accounting Services Recoveries	(181,113.03)	(246,854.00)	(195,753.69)	(276,005.00)	(80,251.31)	(29.08)
Election/Referendum Expenses	779.39	300.00	0.00	300.00	300.00	100.00
Training and Development	64,521.99	153,806.00	57,788.47	125,882.00	68,093.53	54.09
Council Travel and Development	33,801.90	30,571.00	12,877.57	25,083.00	12,205.43	48.66
Public Liability Insurance	98,499.42	126,900.00	83,858.50	129,438.00	45,579.50	35.21
Damage Claims	34,880.84	25,000.00	32,174.38	25,500.00	(6,674.38)	(26.17)
Grants in Aid	28,604.99	31,000.00	11,770.24	10,000.00	(1,770.24)	(17.70)

**GENERAL REV. FUND -**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
Grant Funded Projects	552,677.42	0.00	386,434.10	0.00	(386,434.10)	0.00
Other General Services	0.00	0.00	0.00	0.00	0.00	0.00
Animal Pound Operation	84,994.95	114,203.00	85,284.23	114,153.00	28,868.77	25.29
Property Development	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	107,374.93	157,518.00	88,924.60	160,668.00	71,743.40	44.65
Community Forest	2,472.01	0.00	(5,960.92)	250,000.00	255,960.92	102.38
Business Development	0.00	0.00	0.00	0.00	0.00	0.00
Business Improvement Area	0.00	0.00	0.00	0.00	0.00	0.00
Travel Bureau	63,000.00	84,000.00	51,320.00	69,000.00	17,680.00	25.62
City Tourism Initiative	0.00	0.00	0.00	0.00	0.00	0.00
Promotion of Tourism	0.00	2,346.00	54,531.23	2,393.00	(52,138.23)	(2,178.78
Chartered Banks	0.00	5,000.00	0.00	5,000.00	5,000.00	100.00
Interest on Prepaid Taxes	2,477.67	15,000.00	47.91	15,000.00	14,952.09	99.68
Interest on Own Debentures	82,985.71	161,625.00	82,985.71	161,625.00	78,639.29	48.66
Principal Installments on Own Debentures	84,009.31	84,009.00	84,009.31	84,009.00	(0.31)	0.00
Banking Service Charges	2,117.14	1,800.00	600.24	1,800.00	1,199.76	66.65
Refund of Previous Years Revenue	0.00	0.00	1,403,000.00	0.00	(1,403,000.00)	0.00
<b>Total General Administration Expenditures</b>	<b>3,194,981.85</b>	<b>3,580,999.00</b>	<b>4,242,610.67</b>	<b>3,614,943.00</b>	<b>(627,667.67)</b>	<b>(17.36</b>
<b>NET GENERAL ADMINISTRATION</b>	<b>(16,885,943.19)</b>	<b>(16,428,654.00)</b>	<b>(16,897,876.54)</b>	<b>(17,892,778.00)</b>	<b>(994,901.46)</b>	<b>(5.56</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>POLICE PROTECTION</b>						
<b>Police Protection Revenues</b>						
Recovered Prisoner Expenses	(45,507.42)	(100,000.00)	(38,879.06)	(110,000.00)	(71,120.94)	(64.66)
Law Enforcement Service Charges	(107,199.36)	(143,000.00)	(123,803.72)	(150,148.00)	(26,344.28)	(17.55)
<b>Total Police Protection Revenues</b>	<b>(152,706.78)</b>	<b>(243,000.00)</b>	<b>(162,682.78)</b>	<b>(260,148.00)</b>	<b>(97,465.22)</b>	<b>(37.47)</b>
<b>Police Protection Expenditures</b>						
RCMP Contract	1,697,855.67	4,149,745.00	1,069,175.54	4,169,664.00	3,100,488.46	74.36
Police Service Administration	568,624.42	749,968.00	528,814.59	751,967.00	223,152.41	29.68
Invest/Prevent/Community Policing	11,012.36	39,950.00	12,173.34	26,450.00	14,276.66	53.98
Commissionaire Services	23,485.25	34,006.00	11,286.42	19,686.00	8,399.58	42.67
Police Building Maintenance	97,229.06	128,064.00	89,102.74	135,516.00	46,413.26	34.25
Detention & Custody of Prisoners	308,740.78	396,538.00	305,025.47	404,469.00	99,443.53	24.59
<b>Total Police Protection Expenditures</b>	<b>2,706,947.54</b>	<b>5,498,271.00</b>	<b>2,015,578.10</b>	<b>5,507,752.00</b>	<b>3,492,173.90</b>	<b>63.40</b>
<b>NET POLICE PROTECTION</b>	<b>2,554,240.76</b>	<b>5,255,271.00</b>	<b>1,852,895.32</b>	<b>5,247,604.00</b>	<b>3,394,708.68</b>	<b>64.69</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>FIRE PROTECTION</b>						
<b>Fire Protection Revenue</b>						
Fire Department Service Charges	(123,029.70)	(105,212.00)	(130,375.08)	(115,920.00)	14,455.08	12.47
<b>Total Fire Protection Revenue</b>	<b>(123,029.70)</b>	<b>(105,212.00)</b>	<b>(130,375.08)</b>	<b>(115,920.00)</b>	<b>14,455.08</b>	<b>12.47</b>
<b>Fire Protection Expenditures</b>						
Fire Protection Administration	202,653.33	243,533.00	187,495.09	254,265.00	66,769.91	26.26
Fire Crew	1,233,514.08	1,911,826.00	1,213,337.52	1,903,361.00	690,023.48	36.25
Personnel Expense	26,627.24	39,321.00	33,020.22	25,835.00	(7,185.22)	(27.81)
Communication System	6,538.61	8,390.00	7,565.88	9,943.00	2,377.12	23.91
Fire Investigation	9.57	848.00	0.00	865.00	865.00	100.00
Fire Prevention	77,692.95	107,439.00	75,194.77	114,870.00	39,675.23	34.54
Fire Hall Building Maintenance	30,394.34	65,973.00	32,824.97	63,011.00	30,186.03	47.91
Fire Boat Shed Maintenance	190.13	1,003.00	263.79	219.00	(44.79)	(20.45)
Vehicle Repair & Maintenance	112,287.09	176,851.00	123,601.26	148,111.00	24,509.74	16.55
Sundry Tools & Equipment Maintenance/Repair	8,877.68	13,212.00	11,164.04	10,387.00	(777.04)	(7.48)
Firefighting Tools/Supplies Purchases	7,672.62	14,294.00	11,811.97	14,579.00	2,767.03	18.98
Emergency Program Administration	100.29	2,731.00	3,701.19	2,550.00	(1,151.19)	(45.14)
<b>Total Fire Protection Expenditures</b>	<b>1,706,557.93</b>	<b>2,585,421.00</b>	<b>1,699,980.70</b>	<b>2,547,996.00</b>	<b>848,015.30</b>	<b>33.28</b>
<b>NET FIRE PROTECTION</b>	<b>1,583,528.23</b>	<b>2,480,209.00</b>	<b>1,569,605.62</b>	<b>2,432,076.00</b>	<b>862,470.38</b>	<b>35.46</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
<b>ENGINEERING &amp; PUBLIC WORKS</b>						
<b>Engineering &amp; Public Works Revenue</b>						
Public Works Service Charges	(20,635.45)	(53,600.00)	(56,345.84)	(64,672.00)	(8,326.16)	(12.87)
Public Transit Revenue	(182,599.37)	(250,000.00)	(148,889.87)	(262,421.00)	(113,531.13)	(43.26)
<b>Total Engineering &amp; Public Works Revenue</b>	<b>(203,234.82)</b>	<b>(303,600.00)</b>	<b>(205,235.71)</b>	<b>(327,093.00)</b>	<b>(121,857.29)</b>	<b>(37.25)</b>
<b>Engineering &amp; Public Works Expenditures</b>						
Engineering Administration	408,955.54	517,695.00	385,187.96	460,049.00	74,861.04	16.27
Engineering Consulting Services	14,849.96	10,000.00	10,138.05	25,000.00	14,861.95	59.45
Clerical & Reception - Operations	68,378.39	98,898.00	69,027.15	94,898.00	25,870.85	27.26
Supervision Operations	279,299.90	340,000.00	242,960.95	340,000.00	97,039.05	28.54
Small Tools/Equipment/Supplies	28,284.41	33,740.00	31,494.95	33,740.00	2,245.05	6.65
Works Yard Maintenance	47,159.85	51,000.00	31,877.80	51,000.00	19,122.20	37.49
Main Building Maintenance	82,485.75	125,000.00	88,391.38	120,833.00	32,441.62	26.85
Automotive Shop Overhead	61,616.50	85,300.00	55,280.99	87,500.00	32,219.01	36.82
General Equipment Maintenance	439,538.22	617,305.00	424,996.32	629,561.00	204,564.68	32.49
Engineering Vehicle Maintenance & Repair	8,522.91	13,754.00	11,638.02	8,029.00	(3,609.02)	(44.95)
Supervisors Vehicle Maintenance & Repair	13,035.52	24,218.00	20,930.48	24,218.00	3,287.52	13.57
Streets & Drainage - Administration	0.00	0.00	151.33	0.00	(151.33)	0.00
Small Tools/Supplies - Streets	2,213.43	3,570.00	3,677.63	3,570.00	(107.63)	(3.01)
Customer Service Requests - Streets	18,075.80	30,000.00	12,618.87	30,000.00	17,381.13	57.94
Streets Inspections	17,367.40	33,762.00	27,768.49	33,762.00	5,993.51	17.75
Roadway Surfaces Maintenance	296,042.69	420,000.00	282,458.73	420,400.00	137,941.27	32.81
Road Allowance Maintenance	197,319.73	228,000.00	155,489.16	197,560.00	42,070.84	21.30
New Driveway Crossings	2,419.81	20,400.00	18,634.55	20,400.00	1,765.45	8.65
Street Sweeping	99,908.14	130,000.00	72,333.70	117,600.00	45,266.30	38.49
Snow & Ice Removal	305,165.20	380,000.00	14,546.28	210,000.00	195,453.72	93.07
Bridges & Retaining Walls	16,248.81	20,000.00	19,768.17	20,000.00	231.83	1.16
Overhead & Decorative Lighting	139,670.56	234,400.00	170,174.56	235,088.00	64,913.44	27.61

**GENERAL REV. FUND -**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
Signs & Traffic Marking	144,726.46	197,000.00	117,754.49	196,940.00	79,185.51	40.21
Traffic & Railroad Signals	12,676.21	40,000.00	14,969.61	40,000.00	25,030.39	62.58
Off-street Parking	3,446.36	7,902.00	6,837.58	7,902.00	1,064.42	13.47
Gravel, Sand, Rock	70,036.97	135,000.00	123,761.75	125,000.00	1,238.25	0.99
Ditch/Creek & Dyke Maintenance	114,290.92	221,250.00	80,372.48	154,005.00	73,632.52	47.81
Storm Drainage Maintenance	112,968.60	168,895.00	78,831.95	171,335.00	92,503.05	53.99
Storm Drainage Pump Station	5,942.52	11,300.00	7,507.23	11,300.00	3,792.77	33.56
Storm Drainage Connections	19,157.07	65,500.00	72,546.33	60,500.00	(12,046.33)	(19.91)
Public Transit	509,763.00	731,617.00	569,325.00	753,670.00	184,345.00	24.46
Union Grievance/Negotiations	0.00	500.00	0.00	510.00	510.00	100.00
Training Program	65,729.32	73,000.00	38,125.19	73,000.00	34,874.81	47.77
Safety	21,444.03	28,000.00	11,590.98	28,000.00	16,409.02	58.60
Week-end Standby	0.00	500.00	0.00	0.00	0.00	0.00
Public Works - Cost of Sales	17,798.85	30,600.00	16,970.01	30,600.00	13,629.99	44.54
General Overhead Recovery	(465,043.12)	(719,969.00)	(467,635.12)	(706,218.00)	(238,582.88)	(33.78)
Works Yard - Purchasing Recovery	(23,491.37)	(22,625.00)	(18,054.72)	(21,871.00)	(3,816.28)	(17.45)
Shop Overhead Recovery	(32,147.48)	(85,500.00)	(48,800.84)	(87,860.00)	(39,059.16)	(44.46)
Equipment Charges Recovery	(317,964.81)	(600,000.00)	(293,813.75)	(544,561.00)	(250,747.25)	(46.05)
Gravel Cost Recovery	(64,348.40)	(180,000.00)	(53,836.97)	(150,000.00)	(96,163.03)	(64.11)
Asphalt & Concrete Products Cost Recovery	(94.24)	0.00	0.00	0.00	0.00	0.00
<b>Total Engineering &amp; Public Works Expenditures</b>	<b>2,741,449.41</b>	<b>3,520,012.00</b>	<b>2,405,996.72</b>	<b>3,305,460.00</b>	<b>899,463.28</b>	<b>27.21</b>
<b>NET ENGINEERING &amp; PUBLIC WORKS</b>	<b>2,538,214.59</b>	<b>3,216,412.00</b>	<b>2,200,761.01</b>	<b>2,978,367.00</b>	<b>777,605.99</b>	<b>26.11</b>





Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>GARBAGE &amp; WASTE COLLECTION</b>						
<b>Garbage &amp; Waste Collection Revenue</b>						
Commercial Garbage Collection Fees	(285,411.69)	(516,315.00)	(234,750.04)	(508,398.00)	(273,647.96)	(53.83)
Residential Garbage Collection Fees	(718,663.00)	(713,230.00)	(279,807.49)	(411,840.00)	(132,032.51)	(32.06)
<b>Total Garbage &amp; Waste Collection Revenue</b>	<b>(1,004,074.69)</b>	<b>(1,229,545.00)</b>	<b>(514,557.53)</b>	<b>(920,238.00)</b>	<b>(405,680.47)</b>	<b>(44.08)</b>
<b>Garbage &amp; Waste Collection Expenditures</b>						
Residential Waste Collection	277,978.21	410,000.00	260,353.27	206,500.00	(53,853.27)	(26.08)
Commercial Waste Collection	198,552.29	281,000.00	184,831.51	237,500.00	52,668.49	22.18
Solid Waste Container Purchase/Maintenance	22,798.02	45,000.00	13,795.77	45,000.00	31,204.23	69.34
Solid Waste Disposal	365,663.22	546,400.00	304,347.15	500,600.00	196,252.85	39.20
Special Solid Waste - Recycling	923.92	10,000.00	639.70	5,000.00	4,360.30	87.21
<b>Total Garbage &amp; Waste Collection Expenditures</b>	<b>865,915.66</b>	<b>1,292,400.00</b>	<b>763,967.40</b>	<b>994,600.00</b>	<b>230,632.60</b>	<b>23.19</b>
<b>NET GARBAGE &amp; WASTE COLLECTION</b>	<b>(138,159.03)</b>	<b>62,855.00</b>	<b>249,409.87</b>	<b>74,362.00</b>	<b>(175,047.87)</b>	<b>(235.40)</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>CEMETERY</b>						
<b>Cemetery Revenue</b>						
Cemeteries Sales & Service Charges	(32,555.09)	(30,600.00)	(34,861.25)	(31,212.00)	3,649.25	11.69
Contribution from Cemetery Care Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cemetery Revenue</b>	<b>(32,555.09)</b>	<b>(30,600.00)</b>	<b>(34,861.25)</b>	<b>(31,212.00)</b>	<b>3,649.25</b>	<b>11.69</b>
<b>Cemetery Expenditures</b>						
Cemetery Maintenance	11,642.41	13,656.00	11,007.73	12,631.00	1,623.27	12.85
Interments	16,165.99	29,100.00	21,415.61	29,100.00	7,684.39	26.41
Memorial Marker Installation	3,677.40	6,000.00	9,377.61	6,000.00	(3,377.61)	(56.29)
<b>Total Cemetery Expenditures</b>	<b>31,485.80</b>	<b>48,756.00</b>	<b>41,800.95</b>	<b>47,731.00</b>	<b>5,930.05</b>	<b>12.42</b>
<b>NET CEMETERY</b>	<b>(1,069.29)</b>	<b>18,156.00</b>	<b>6,939.70</b>	<b>16,519.00</b>	<b>9,579.30</b>	<b>57.99</b>



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	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
<b>BUILDING INSPECTION</b>						
<b>Building Inspection Revenue</b>						
Building/Plumbing Permit Fees	(40,523.35)	(77,000.00)	(114,376.50)	(82,000.00)	32,376.50	39.48
Other Construction/Demolition Permit Fees	(40.00)	(100.00)	(280.00)	(100.00)	180.00	180.00
<b>Total Building Inspection Revenue</b>	<b>(40,563.35)</b>	<b>(77,100.00)</b>	<b>(114,656.50)</b>	<b>(82,100.00)</b>	<b>32,556.50</b>	<b>39.65</b>
<b>Building Inspection Expenditures</b>						
Building/Plumbing Inspection	79,585.65	104,700.00	74,583.42	108,087.00	33,503.58	31.00
Building Inspector's Vehicle	3,336.02	4,666.00	3,606.85	4,666.00	1,059.15	22.70
<b>Total Building Inspection Expenditures</b>	<b>82,921.67</b>	<b>109,366.00</b>	<b>78,190.27</b>	<b>112,753.00</b>	<b>34,562.73</b>	<b>30.65</b>
<b>NET BUILDING INSPECTION</b>	<b>42,358.32</b>	<b>32,266.00</b>	<b>(36,466.23)</b>	<b>30,653.00</b>	<b>67,119.23</b>	<b>218.96</b>



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	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>PLANNING SERVICES</b>						
<b>Planning Services Revenue</b>						
Planning Services Service Charges	(19,250.00)	(16,200.00)	(13,600.00)	(19,200.00)	(5,600.00)	(29.17
Planning Grants	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Planning Services Revenue</b>	<b>(19,250.00)</b>	<b>(16,200.00)</b>	<b>(13,600.00)</b>	<b>(19,200.00)</b>	<b>(5,600.00)</b>	<b>(29.17</b>
<b>Planning Services Expenditures</b>						
Planning Administration	134,178.98	188,826.00	129,217.75	187,501.00	58,283.25	31.08
Consulting Services - Community Plan	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Planning Services Expenditures</b>	<b>134,178.98</b>	<b>188,826.00</b>	<b>129,217.75</b>	<b>187,501.00</b>	<b>58,283.25</b>	<b>31.08</b>
<b>NET PLANNING SERVICES</b>	<b>114,928.98</b>	<b>172,626.00</b>	<b>115,617.75</b>	<b>168,301.00</b>	<b>52,683.25</b>	<b>31.30</b>



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	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
<b>PARKS &amp; RECREATION SERVICES</b>						
<b>Parks &amp; Recreation Revenues</b>						
Gyro Youth Center	(2,965.20)	(4,500.00)	(4,075.10)	(4,500.00)	(424.90)	(9.44)
Echo '67 Centre	(140,428.38)	(183,719.00)	(138,428.32)	(193,271.00)	(54,842.68)	(28.38)
Glenwood Centre	(22,500.55)	(44,100.00)	(31,777.71)	(38,300.00)	(6,522.29)	(17.03)
Echo Aquatic Centre	(50,149.47)	(69,000.00)	(40,562.23)	(60,400.00)	(19,837.77)	(32.84)
AV Multiplex	(427,096.48)	(704,100.00)	(428,723.44)	(688,600.00)	(259,876.56)	(37.74)
Stadium & Athletic Fields	(22,001.95)	(29,300.00)	(25,122.32)	(30,600.00)	(5,477.68)	(17.90)
Glenwood Centre Programs	(579.06)	(4,100.00)	(1,653.71)	(2,318.00)	(664.29)	(28.66)
Echo Aquatic Centre Programs	(220,796.21)	(257,510.00)	(206,440.54)	(267,000.00)	(60,559.46)	(22.68)
AV Multiplex Programs	(23,286.07)	(37,700.00)	(23,896.07)	(35,200.00)	(11,303.93)	(32.11)
Children's Programs	(110,927.71)	(133,000.00)	(107,700.16)	(118,880.00)	(11,179.84)	(9.40)
Youth Programs & Services	(1,634.50)	(1,500.00)	(275.28)	(1,500.00)	(1,224.72)	(81.65)
Adult Programs	(91,953.36)	(69,000.00)	(109,186.27)	(90,000.00)	19,186.27	21.32
Special Events	(1,993.48)	(1,500.00)	(1,980.90)	(3,000.00)	(1,019.10)	(33.97)
Community Services Misc. Revenue	(1,316.85)	(8,500.00)	(7,979.95)	(3,500.00)	4,479.95	128.00
Contributions & Grants	(135,367.25)	(115,817.00)	(131,369.03)	(122,288.00)	9,081.03	7.43
<b>Total Parks &amp; Recreation Revenues</b>	<b>(1,252,996.52)</b>	<b>(1,663,346.00)</b>	<b>(1,259,171.03)</b>	<b>(1,659,357.00)</b>	<b>(400,185.97)</b>	<b>(24.12)</b>
<b>Parks &amp; Recreation Services Expenditures</b>						
Parks & Recreation Management Services	350,433.60	498,680.00	302,024.93	458,600.00	156,575.07	34.14
Gyro Youth Centre Maintenance	17,478.29	32,316.00	11,287.84	28,709.00	17,421.16	60.68
Glenwood Concession	2,307.75	10,900.00	2,802.49	7,150.00	4,347.51	60.80
Glenwood Skate Shop	855.50	5,000.00	792.23	4,000.00	3,207.77	80.19
Glenwood Centre Maintenance	36,241.69	54,202.00	34,516.68	52,589.00	18,072.32	34.37
Bob Dailey Stadium	8,774.59	16,184.00	5,154.23	14,235.00	9,080.77	63.79
Echo Activity Centre Maintenance	200,499.18	235,263.00	158,330.51	222,458.00	64,127.49	28.83
Echo Aquatic Concession	1,963.09	3,000.00	0.00	0.00	0.00	0.00
Echo Aquatic Maintenance	345,867.11	429,875.00	261,600.75	393,255.00	131,654.25	33.48

## GENERAL REV. FUND -

City of Port Alberni



November 12, 2010

WCRYSTAL

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	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
AV Multiplex Concession	92,314.40	209,500.00	108,749.60	207,600.00	98,850.40	47.62
AV Multiplex Skate Shop	6,779.53	8,600.00	5,020.23	8,500.00	3,479.77	40.94
AV Multiplex Maintenance	577,066.91	732,600.00	433,919.07	692,460.00	258,540.93	37.34
Parks Buildings & Fieldhouses	58,574.41	95,563.00	72,905.14	92,693.00	19,787.86	21.35
Echo Park Complex	35,123.31	47,358.00	26,603.61	47,069.00	20,465.39	43.48
Glenwood Centre Programs	3,806.79	9,500.00	5,468.57	8,500.00	3,031.43	35.66
Echo Aquatic Programs	402,649.94	534,365.00	345,232.06	569,748.00	224,515.94	39.41
AV Multiplex Programs	186,409.03	207,640.00	135,588.84	209,413.00	73,824.16	35.25
Leisure Services	161,689.21	227,000.00	144,271.81	192,500.00	48,228.19	25.05
Youth Services & Programs	14,155.83	23,700.00	14,129.81	19,700.00	5,570.19	28.28
Children's Programs	162,662.22	191,000.00	124,726.10	136,000.00	11,273.90	8.29
Adult Programs	41,116.12	48,000.00	56,626.54	61,000.00	4,373.46	7.17
Special Events	4,499.20	7,000.00	5,876.78	9,500.00	3,623.22	38.14
Vans - Maintenance & Repairs	9,216.39	17,798.00	8,574.01	14,315.00	5,740.99	40.10
Parks & Facility Management Services	148,123.77	188,668.00	149,138.69	191,578.00	42,439.31	22.15
Parks Maintenance	305,976.96	523,442.00	298,789.74	475,828.00	177,038.26	37.21
Horticultural Services	209,409.23	274,454.00	201,612.51	266,896.00	65,283.49	24.46
Parks Vehicle & Equipment Maintenance/Repair	86,317.49	135,419.00	89,179.59	124,936.00	35,756.41	28.62
Parks Upgrading	68,330.29	109,885.00	89,069.26	99,088.00	10,018.74	10.11
Equipment Recovery - Parks	(58,036.88)	(80,000.00)	(57,653.31)	(70,000.00)	(12,346.69)	(17.64)
<b>Total Parks &amp; Recreation Services Expenditures</b>	<b>3,480,604.95</b>	<b>4,796,912.00</b>	<b>3,034,338.31</b>	<b>4,538,320.00</b>	<b>1,503,981.69</b>	<b>33.14</b>
<b>NET PARKS &amp; RECREATION SERVICES</b>	<b>2,227,608.43</b>	<b>3,133,566.00</b>	<b>1,775,167.28</b>	<b>2,878,963.00</b>	<b>1,103,795.72</b>	<b>38.34</b>



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	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>ALBERNI HARBOUR QUAY</b>						
<b>Alberni Harbour Quay Revenue</b>						
Marine Commercial Building	(52,855.20)	(66,667.00)	(52,855.20)	(66,244.00)	(13,388.80)	(20.21)
Port Building	(16,118.73)	(18,320.00)	(16,118.73)	(24,000.00)	(7,881.27)	(32.84)
Market Square	(10,023.44)	(27,762.00)	(7,612.74)	(15,000.00)	(7,387.26)	(49.25)
AHQ Miscellaneous Revenue	(325.00)	(510.00)	(270.00)	(300.00)	(30.00)	(10.00)
<b>Total Alberni Harbour Quay Revenue</b>	<b>(79,322.37)</b>	<b>(113,259.00)</b>	<b>(76,856.67)</b>	<b>(105,544.00)</b>	<b>(28,687.33)</b>	<b>(27.18)</b>
<b>Alberni Harbour Quay Expenditures</b>						
AHQ Admin Utilities/Services	18,488.41	21,136.00	18,670.60	21,939.00	3,268.40	14.90
AHQ Buildings Maintenance	40,549.63	82,442.00	69,177.23	74,858.00	5,680.77	7.59
<b>Total Alberni Harbour Quay Expenditures</b>	<b>59,038.04</b>	<b>103,578.00</b>	<b>87,847.83</b>	<b>96,797.00</b>	<b>8,949.17</b>	<b>9.25</b>
<b>NET ALBERNI HARBOUR QUAY</b>	<b>(20,284.33)</b>	<b>(9,681.00)</b>	<b>10,991.16</b>	<b>(8,747.00)</b>	<b>(19,738.16)</b>	<b>(225.66)</b>



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	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>MUSEUM SERVICES</b>						
<b>Museum Services Revenue</b>						
Museum Sales & Services	(45,558.16)	(30,440.00)	(25,901.84)	(23,000.00)	2,901.84	12.62
Museum - Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00
Museum - Provincial Grants	(70,000.00)	(64,000.00)	(12,500.00)	(70,000.00)	(57,500.00)	(82.14)
<b>Total Museum Services Revenue</b>	<b>(115,558.16)</b>	<b>(94,440.00)</b>	<b>(38,401.84)</b>	<b>(93,000.00)</b>	<b>(54,598.16)</b>	<b>(58.71)</b>
<b>Museum Services Expenditures</b>						
Museum Services	267,175.99	371,375.00	225,358.65	324,494.00	99,135.35	30.55
Museum Programs - Curatorial	5,462.79	15,686.00	17,598.47	14,943.00	(2,655.47)	(17.77)
Museum Programs - Permanent Exhibits	366.79	9,230.00	5,004.84	8,500.00	3,495.16	41.12
Museum Programs - Temporary Exhibits	34,181.64	46,370.00	22,259.43	45,671.00	23,411.57	51.26
Industrial Collections	35,582.79	42,248.00	26,812.05	41,367.00	14,554.95	35.18
Museum Maintenance	39,192.56	63,818.00	32,432.18	64,721.00	32,288.82	49.89
<b>Total Museum Services Expenditures</b>	<b>381,962.56</b>	<b>548,727.00</b>	<b>329,465.62</b>	<b>499,696.00</b>	<b>170,230.38</b>	<b>34.07</b>
<b>NET MUSEUM SERVICES</b>	<b>266,404.40</b>	<b>454,287.00</b>	<b>291,063.78</b>	<b>406,696.00</b>	<b>115,632.22</b>	<b>28.43</b>





Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>MCLEAN MILL OPERATIONS</b>						
<b>McLean Mill Operations Revenue</b>						
McLean Mill Sales & Service	(177,212.17)	(269,050.00)	(183,065.10)	(281,605.00)	(98,539.90)	(34.99)
<b>Total McLean Mill Operations Revenue</b>	<b>(177,212.17)</b>	<b>(269,050.00)</b>	<b>(183,065.10)</b>	<b>(281,605.00)</b>	<b>(98,539.90)</b>	<b>(34.99)</b>
<b>McLean Mill Operations Expenditures</b>						
McLean Mill Operations	519,948.61	559,650.00	471,408.40	517,205.00	45,796.60	8.85
<b>Total McLean Mill Operations Expenditures</b>	<b>519,948.61</b>	<b>559,650.00</b>	<b>471,408.40</b>	<b>517,205.00</b>	<b>45,796.60</b>	<b>8.85</b>
<b>CONTRIBUTION TO MCLEAN MILL OPERATIONS</b>	<b>342,736.44</b>	<b>290,600.00</b>	<b>288,343.30</b>	<b>235,600.00</b>	<b>(52,743.30)</b>	<b>(22.39)</b>

**GENERAL REV.FUND - INCOME STATEMENT BY DEPT**

McLean Mill Operations Revenue



Period End Date: September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
Miscellaneous Revenue	(21.12)	(5,650.00)	(22.60)	(42,770.00)	(42,747.40)	99.95
Custom Wood Cutting	(133.92)	-	(8,079.36)	-	8,079.36	-
Lumber Sales	(9,027.44)	(29,600.00)	(3,425.58)	(13,500.00)	(10,074.42)	74.63
Concessions	(20,634.19)	(28,900.00)	(37,427.02)	(40,785.00)	(3,357.98)	8.23
Admissions	(144,200.15)	(179,300.00)	(130,707.77)	(157,950.00)	(27,242.23)	17.25
Contributions & Grants	(1,635.00)	(23,200.00)	(2,902.76)	(24,500.00)	(21,597.24)	88.15
Regional District Contribution			-	-	-	-
Building Rentals	(1,560.35)	(3,400.00)	(500.01)	(2,100.00)	(1,599.99)	76.19
<b>Total McLean Mill Revenues</b>	<b>(177,212.17)</b>	<b>(270,050.00)</b>	<b>(183,065.10)</b>	<b>(281,605.00)</b>	<b>(98,539.90)</b>	<b>34.99</b>

**GENERAL REVENUE FUND - INCOME STATEMENT BY DEPT.**

McLean Mill Operations Expenditures



11/12/2010

Period End Date: September 30, 2010

		Last Year		This Year		Variance	% Var
		Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
7710	McLean Mill - Overhead Management Contract	49,994.16	65,000.00	52,554.33	61,000.00	8,445.67	13.85
7711	McLean Mill - Overhead Office Supplies	15,501.91	23,577.00	17,723.47	20,345.00	2,621.53	12.89
7713	McLean Mill - Overhead Marketing	28,806.14	31,560.00	27,522.99	24,300.00	(3,222.99)	(13.26)
7714	McLean Mill - Overhead Insurance	54,883.00	53,070.00	22,541.13	56,900.00	34,358.87	60.38
7720	McLean Mill - Retail Contract Wages	10,818.47	11,170.00	13,413.09	9,659.00	(3,754.09)	(38.87)
7721	McLean Mill - Retail Inventory	11,295.37	13,756.00	10,269.20	11,629.00	1,359.80	11.69
7722	McLean Mill - Cookhouse Inventory	5,422.85	8,083.00	13,397.44	20,018.00	6,620.56	33.07
7729	McLean Mill - Sawmill Repair Services	2,735.21	3,293.00	3,595.86	3,222.00	(373.86)	(11.60)
7730	McLean Mill - Mill Operations Wages Contract	72,542.82	57,178.00	54,717.49	60,305.00	5,587.51	9.27
7731	McLean Mill - Interpretive Troupe Contract	65,417.70	54,536.00	38,443.58	26,305.00	(12,138.58)	(46.15)
7732	McLean Mill - Mill Operations Utilities	35,640.17	58,920.00	28,950.16	44,100.00	15,149.84	34.35
7733	McLean Mill - Mill Operations Repair Services	4,779.85	7,822.00	8,544.78	9,278.00	733.22	7.90
7734	McLean Mill - Mill Operations Equipment Rental	-	900.00	-	-	-	
7735	McLean Mill - Mill Operations City Equipment Charge	-	-	-	-	-	
7736	McLean Mill - Mill Operations Fibre Supply	3,086.61	4,113.00	23.33	3,087.00	3,063.67	99.24
7737	McLean Mill - Mill Operations Janitor	1,686.73	2,750.00	1,307.71	2,012.00	704.29	35.00
7738	McLean Mill - Mill Operations Small Tools/Auto Supplies	50.84	810.00	665.86	211.00	(454.86)	(215.57)
7740	McLean Mill - Train Operations Wages Contract	45,049.35	51,941.00	55,120.53	44,448.00	(10,672.53)	(24.01)
7741	McLean Mill - Train Maintenance	9,882.63	25,303.00	9,413.20	9,961.00	547.80	5.50
7742	McLean Mill - Train Track Usage	12,475.34	15,280.00	4,373.80	12,750.00	8,376.20	65.70
7744	McLean Mill - Train Fuel	40,502.17	38,698.00	38,582.40	35,606.00	(2,976.40)	(8.36)
7745	McLean Mill - Train Fire Watch	10,736.68	16,406.00	9,122.50	9,140.00	17.50	0.19
7750	McLean Mill - Maintenance - City Crews	994.35	-	505.07	1,495.00	989.93	66.22
7752	McLean Mill - Prior years shortfall	-	-	31,030.42	30,205.00	(825.42)	(2.73)
7754	McLean Mill - Safety	9,882.54	5,220.00	4,653.92	9,883.00	5,229.08	52.91
7755	McLean Mill - Volunteer	2,617.60	4,264.00	2,022.21	2,891.00	868.79	30.05
7756	McLean Mill - Fundraising	114.65	500.00	140.44	115.00	(25.44)	(22.12)
7757	McLean Mill - Programming/Special Events	4,038.49	2,760.00	2,032.15	4,288.00	2,255.85	52.61
7758	McLean Mill - Train Station/Roundhouse	2,192.98	1,840.00	1,508.13	2,237.00	728.87	32.58
7759	McLean Mill - 1989 Ford Van	1,401.53	900.00	1,158.21	1,815.00	656.79	36.19
<b>Total McLean Mill Expenditures</b>		<b>502,550.14</b>	<b>559,650.00</b>	<b>453,333.40</b>	<b>517,205.00</b>	<b>62,485.94</b>	<b>12.08</b>
<b>CONTRIBUTION TO MCLEAN MILL OPERATIONS</b>		<b>325,337.97</b>	<b>289,600.00</b>	<b>270,268.30</b>	<b>235,600.00</b>	<b>(36,053.96)</b>	<b>(15.30)</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
<b>LAND &amp; BUILDING RENTALS</b>						
<b>Land &amp; Buildings Rentals Revenue</b>						
Land & Building Rentals	(56,609.81)	(55,026.00)	(75,023.24)	(101,030.00)	(26,006.76)	(25.74)
<b>Total Land &amp; Buildings Rentals Revenue</b>	<b>(56,609.81)</b>	<b>(55,026.00)</b>	<b>(75,023.24)</b>	<b>(101,030.00)</b>	<b>(26,006.76)</b>	<b>(25.74)</b>
<b>Land &amp; Buildings Rentals Expenditures</b>						
Other City Buildings	6,058.39	5,413.00	7,217.15	7,471.00	253.85	3.40
Plywood Plant Site	7,566.00	7,566.00	7,566.00	7,566.00	0.00	0.00
Health Unit Maintenance/Repair	30,207.61	30,156.00	12,829.36	6,730.00	(6,099.36)	(90.63)
<b>Total Land &amp; Buildings Rentals Expenditures</b>	<b>43,832.00</b>	<b>43,135.00</b>	<b>27,612.51</b>	<b>21,767.00</b>	<b>(5,845.51)</b>	<b>(26.85)</b>
<b>NET LAND &amp; BUILDING RENTALS</b>	<b>(12,777.81)</b>	<b>(11,891.00)</b>	<b>(47,410.73)</b>	<b>(79,263.00)</b>	<b>(31,852.27)</b>	<b>(40.19)</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
<b>TRANSFERS TO OTHER AGENCIES</b>						
<b>Collections for Other Agencies</b>						
Non-Residential School Taxes	(2,448,012.16)	(2,681,647.00)	(2,442,924.64)	(2,681,647.00)	(238,722.36)	(8.90)
Residential School Taxes	(3,042,923.97)	(3,353,782.00)	(3,046,240.68)	(3,353,782.00)	(307,541.32)	(9.17)
Regional Hospital District Levy	(911,710.96)	(937,016.00)	(818,365.32)	(911,855.00)	(93,489.68)	(10.25)
Regional District Levy	(703,973.47)	(711,000.00)	(583,212.31)	(704,156.00)	(120,943.69)	(17.18)
Parcel Tax	(231,534.35)	(231,545.00)	(154,565.15)	(231,545.00)	(76,979.85)	(33.25)
Municipal Finance Authority	(453.25)	(354.00)	(449.67)	(453.00)	(3.33)	(0.74)
BC Assessment Authority	(185,414.51)	(179,220.00)	(187,214.39)	(185,446.00)	1,768.39	0.95
<b>Total Collections for Other Agencies</b>	<b>(7,524,022.67)</b>	<b>(8,094,564.00)</b>	<b>(7,232,972.16)</b>	<b>(8,068,884.00)</b>	<b>(835,911.84)</b>	<b>(10.36)</b>
<b>Transfers to Other Agencies</b>						
Library Services	386,913.00	515,882.00	385,095.00	526,200.00	141,105.00	26.82
Regional District of Alberni-Clayoquot	935,701.00	942,545.00	738,037.00	935,701.00	197,664.00	21.12
Non-Residential School	2,375,454.92	2,681,647.00	2,404,740.57	2,681,647.00	276,906.43	10.33
Residential School	2,991,460.50	3,353,782.00	2,939,127.35	3,353,782.00	414,654.65	12.36
Hospital District	911,855.00	937,016.00	818,594.00	911,855.00	93,261.00	10.23
Municipal Finance Authority	453.34	354.00	449.89	453.00	3.11	0.69
BC Assessment Authority	185,445.20	179,220.00	187,298.44	185,446.00	(1,852.44)	(1.00)
<b>Total Transfers to Other Agencies</b>	<b>7,787,282.96</b>	<b>8,610,446.00</b>	<b>7,473,342.25</b>	<b>8,595,084.00</b>	<b>1,121,741.75</b>	<b>13.05</b>
<b>NET TRANSFERS TO OTHER AGENCIES</b>	<b>263,260.29</b>	<b>515,882.00</b>	<b>240,370.09</b>	<b>526,200.00</b>	<b>285,829.91</b>	<b>54.32</b>



Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year		Variance	% Var
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget		
<b>TRANSFERS &amp; RESERVES</b>						
<b>Transfers &amp; Reserves Funding</b>						
Reserve for Purchases & Projects	0.00	(60,400.00)	0.00	0.00	0.00	0.00
Reserve for Bad Debts - Taxation	0.00	0.00	(3,300,000.00)	0.00	3,300,000.00	0.00
Contribution from General Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00
Surplus from Previous Years	0.00	(856,400.00)	0.00	(500,000.00)	(500,000.00)	(100.00)
<b>Total Transfers &amp; Reserves Funding</b>	<b>0.00</b>	<b>(916,800.00)</b>	<b>(3,300,000.00)</b>	<b>(500,000.00)</b>	<b>2,800,000.00</b>	<b>560.00</b>
<b>Transfers &amp; Reserves Expenditures</b>						
Transfer to Reserves & Allowances	0.00	0.00	1,351,000.00	1,644,236.00	293,236.00	17.83
Transfer to General Capital	0.00	1,477,001.00	0.00	864,300.00	864,300.00	100.00
Transfer to Water Revenue Fund	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Sewer Revenue Fund	0.00	0.00	0.00	0.00	0.00	0.00
Debt Reserve Transfer	0.00	9,000.00	0.00	9,000.00	9,000.00	100.00
Contingency Funds	0.00	248,895.00	25,000.00	967,911.00	942,911.00	97.42
Excess of Revenue Over Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Transfers &amp; Reserves Expenditures</b>	<b>0.00</b>	<b>1,734,896.00</b>	<b>1,376,000.00</b>	<b>3,485,447.00</b>	<b>2,109,447.00</b>	<b>60.52</b>
<b>NET TRANSFERS &amp; RESERVES</b>	<b>0.00</b>	<b>818,096.00</b>	<b>(1,924,000.00)</b>	<b>2,985,447.00</b>	<b>4,909,447.00</b>	<b>164.45</b>

End of Report

**WATER REVENUE FUND -**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Water Revenue Fund Revenue</b>						
<b>Revenue From Operations</b>						
<b>Sales of Service</b>						
Metered Sales	(1,397,171.98)	(2,000,000.00)	(1,311,862.94)	(2,010,000.00)	(698,137.06)	(34.73)
Connections	0.00	(30,000.00)	(57,083.69)	(30,600.00)	26,483.69	86.55
Turn-on Charges	(440.00)	(300.00)	(570.00)	(306.00)	264.00	86.27
Service Charges - Sundry	(859.16)	(7,500.00)	(2,589.44)	(7,650.00)	(5,060.56)	(66.15)
	<b>(1,398,471.14)</b>	<b>(2,037,800.00)</b>	<b>(1,372,106.07)</b>	<b>(2,048,556.00)</b>	<b>(676,449.93)</b>	<b>(33.02)</b>
<b>Other Revenue</b>						
Other Interest	(216.84)	(5,475.00)	0.00	(5,475.00)	(5,475.00)	(100.00)
Water Penalty	(12,450.56)	(20,000.00)	(12,468.11)	(20,000.00)	(7,531.89)	(37.66)
	<b>(12,667.40)</b>	<b>(25,475.00)</b>	<b>(12,468.11)</b>	<b>(25,475.00)</b>	<b>(13,006.89)</b>	<b>(51.06)</b>
<b>TOTAL REVENUE FROM OPERATIONS</b>	<b>(1,411,138.54)</b>	<b>(2,063,275.00)</b>	<b>(1,384,574.18)</b>	<b>(2,074,031.00)</b>	<b>(689,456.82)</b>	<b>(33.24)</b>
<b>Other Transfers</b>						
Transfer of Water Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Reserve For Projects & Purchases	0.00	0.00	0.00	0.00	0.00	0.00
Contribution from Water Capital	0.00	0.00	0.00	0.00	0.00	0.00
Surplus From Prior Years	0.00	(583,334.00)	0.00	0.00	0.00	0.00
<b>TOTAL OTHER TRANSFERS</b>	<b>0.00</b>	<b>(583,334.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL WATER FUND REVENUE</b>	<b>(1,411,138.54)</b>	<b>(2,646,609.00)</b>	<b>(1,384,574.18)</b>	<b>(2,074,031.00)</b>	<b>(689,456.82)</b>	<b>(33.24)</b>

**WATER REVENUE FUND -**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Water Revenue Fund Expenditure</b>						
<b>Water Supply System</b>						
<b>Administration</b>						
Water Administration & Other	137,895.31	186,500.00	138,144.18	186,500.00	48,355.82	25.93
<b>Engineering Services</b>						
Engineering Consulting Services	249.60	20,000.00	204.75	20,000.00	19,795.25	98.98
<b>Water System Administration</b>						
Customer Service Requests	64,861.68	92,000.00	46,259.38	92,000.00	45,740.62	49.72
Small Tools/Equipment/Supplies	4,577.84	8,000.00	5,799.15	8,000.00	2,200.85	27.51
<b>Service of Supply</b>						
Supply Inspection & Operation	130,114.15	199,750.00	118,108.69	189,800.00	71,691.31	37.77
<b>Pumping</b>						
Pumping Inspection & Operations	138,697.12	180,500.00	164,892.15	189,700.00	24,807.85	13.08
<b>Transmission &amp; Distribution</b>						
Transmission & Distribution System	204,860.43	280,000.00	173,396.31	280,000.00	106,603.69	38.07
Connections	58,102.46	98,000.00	134,784.76	94,000.00	(40,784.76)	(43.39)
Meters	94,224.81	144,500.00	106,421.40	140,000.00	33,578.60	23.98
Hydrants	46,762.53	50,550.00	26,823.33	50,550.00	23,726.67	46.94



**WATER REVENUE FUND -**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Other Common Services</b>						
Cost of Sales - Water	11,522.12	7,500.00	48,860.91	7,500.00	(41,360.91)	(551.48)
<b>TOTAL WATER SUPPLY SYSTEM</b>	<b>891,868.05</b>	<b>1,267,300.00</b>	<b>963,695.01</b>	<b>1,258,050.00</b>	<b>294,354.99</b>	<b>23.40</b>
<b>Fiscal Services</b>						
<b>Debt</b>						
Interest	0.00	0.00	0.00	0.00	0.00	0.00
Principal Installments on Own Debentures	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers to Funds &amp; Reserves</b>						
Transfer to Reserves	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Water Capital Fund	0.00	1,132,385.00	0.00	343,800.00	343,800.00	100.00
Debt Reserve Transfer	0.00	5,475.00	0.00	5,475.00	5,475.00	100.00
	<b>0.00</b>	<b>1,137,860.00</b>	<b>0.00</b>	<b>349,275.00</b>	<b>349,275.00</b>	<b>100.00</b>
<b>TOTAL FISCAL SERVICES</b>	<b>0.00</b>	<b>1,137,860.00</b>	<b>0.00</b>	<b>349,275.00</b>	<b>349,275.00</b>	<b>100.00</b>
Excess of Revenue Over Expenditure	0.00	241,449.00	0.00	466,706.00	466,706.00	100.00
<b>TOTAL WATER FUND EXPENDITURE</b>	<b>891,868.05</b>	<b>2,646,609.00</b>	<b>963,695.01</b>	<b>2,074,031.00</b>	<b>1,110,335.99</b>	<b>53.54</b>

End of Report

## SEWER REVENUE FUND -

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Sewer Revenue Fund Revenue</b>						
<b>Revenue From Operations</b>						
<b>Sales of Service</b>						
<b>Sales</b>						
Sewer Fees	(744,666.78)	(1,243,000.00)	(782,209.31)	(1,249,215.00)	(467,005.69)	(37.38)
<b>Connections - Service Charges</b>						
Sewer Connections	0.00	(25,140.00)	(43,916.50)	(25,643.00)	18,273.50	71.26
Service Charges - Sundry	(1,343.96)	(2,500.00)	(4,016.07)	(2,550.00)	1,466.07	57.49
User Charges	(19,516.30)	(11,500.00)	(20,147.60)	(11,730.00)	8,417.60	71.76
<b>Other Services</b>						
Sewage Disposal Fees	(7,880.00)	(8,160.00)	(4,690.00)	(8,323.00)	(3,633.00)	(43.65)
	<b>(773,407.04)</b>	<b>(1,290,300.00)</b>	<b>(854,979.48)</b>	<b>(1,297,461.00)</b>	<b>(442,481.52)</b>	<b>(34.10)</b>
<b>Other Revenue</b>						
Sewer Penalty	(6,003.12)	(7,000.00)	(7,645.98)	(7,000.00)	645.98	9.23
MFA Debt Reserve Income	0.00	(13,705.00)	0.00	(13,705.00)	(13,705.00)	(100.00)
Local Improvement Charges	(33,964.53)	(33,961.00)	(33,964.53)	(33,965.00)	(0.47)	0.00
	<b>(39,967.65)</b>	<b>(54,666.00)</b>	<b>(41,610.51)</b>	<b>(54,670.00)</b>	<b>(13,059.49)</b>	<b>(23.89)</b>
<b>TOTAL REVENUE FROM OPERATIONS</b>	<b>(813,374.69)</b>	<b>(1,344,966.00)</b>	<b>(896,589.99)</b>	<b>(1,352,131.00)</b>	<b>(455,541.01)</b>	<b>(33.69)</b>
<b>Other Transfers</b>						
Transfer From Capital Reserve-Gas Tax	0.00	(40,000.00)	0.00	(40,000.00)	(40,000.00)	(100.00)
Contribution From General Revenue	0.00	0.00	0.00	(50,000.00)	(50,000.00)	(100.00)
Reserve For Projects & Purchases	0.00	0.00	0.00	0.00	0.00	0.00
Contribution from Sewer Capital	0.00	0.00	0.00	0.00	0.00	0.00
Surplus From Previous Years	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER TRANSFERS</b>	<b>0.00</b>	<b>(40,000.00)</b>	<b>0.00</b>	<b>(90,000.00)</b>	<b>(90,000.00)</b>	<b>(100.00)</b>

## City of Port Alberni



WCRYSTAL

Report Year : 2010      Report Period : 009      Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
TOTAL SEWER FUND REVENUE	(813,374.69)	(1,384,966.00)	(896,589.99)	(1,442,131.00)	(545,541.01)	(37.83)

## SEWER REVENUE FUND -

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Sewer Revenue Fund Expenditures</b>						
<b>Sewer System</b>						
<b>Administration</b>						
Sewer Administration & Other	120,943.95	137,000.00	119,502.01	137,000.00	17,497.99	12.77
<b>Sewer System Administration</b>						
Contract Services	7,095.90	40,000.00	18,507.23	40,000.00	21,492.77	53.73
Customer Service Requests	77,712.61	105,000.00	88,709.18	107,000.00	18,290.82	17.09
Small Tools/Equipment/Supplies	5,809.41	5,100.00	7,894.34	6,100.00	(1,794.34)	(29.42)
<b>Sewer Collection System</b>						
Sewage Collection System Main	139,854.37	185,120.00	90,673.47	185,750.00	95,076.53	51.19
Sewer Service Connections	70,565.11	135,640.00	162,008.61	135,640.00	(26,368.61)	(19.44)
<b>Sewer Lift Stations</b>						
Sewage Lift Stations	134,640.41	169,320.00	120,521.16	169,320.00	48,798.84	28.82
<b>Sewer Treatment &amp; Disposal</b>						
Sewage Treatment	156,354.47	165,950.00	145,161.33	180,000.00	34,838.67	19.35
<b>Other Common Services</b>						
Cost of Sales - Sewer	1,478.39	2,500.00	4,091.59	2,500.00	(1,591.59)	(63.66)
<b>TOTAL SEWER SYSTEM</b>	<b>714,454.62</b>	<b>945,630.00</b>	<b>757,068.92</b>	<b>963,310.00</b>	<b>206,241.08</b>	<b>21.41</b>

## SEWER REVENUE FUND -



November 12, 2010

City of Port Alberni

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	Last Year		This Year			
	Y-T-D Actual	Annual Budget	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Fiscal Services</b>						
<b>Debt</b>						
Interest on Own Debentures	34,875.80	83,611.00	57,880.64	79,775.00	21,894.36	27.45
Principal Installment on Own Debentures	107,383.05	241,383.00	107,383.05	241,383.00	133,999.95	55.51
Banking Service Charges	0.00	0.00	0.00	0.00	0.00	0.00
	<b>142,258.85</b>	<b>324,994.00</b>	<b>165,263.69</b>	<b>321,158.00</b>	<b>155,894.31</b>	<b>48.54</b>
<b>Transfer to Funds &amp; Reserves</b>						
Transfer to Reserves & Allowances	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Sewer Capital Fund	0.00	15,500.00	0.00	136,317.00	136,317.00	100.00
Debt Reserve Transfer	0.00	13,705.00	0.00	13,705.00	13,705.00	100.00
	<b>0.00</b>	<b>29,205.00</b>	<b>0.00</b>	<b>150,022.00</b>	<b>150,022.00</b>	<b>100.00</b>
<b>TOTAL FISCAL SERVICES</b>	<b>142,258.85</b>	<b>354,199.00</b>	<b>165,263.69</b>	<b>471,180.00</b>	<b>305,916.31</b>	<b>64.93</b>
Excess of Revenue Over Expenditure	0.00	85,137.00	0.00	7,641.00	7,641.00	100.00
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>856,713.47</b>	<b>1,384,966.00</b>	<b>922,332.61</b>	<b>1,442,131.00</b>	<b>519,798.39</b>	<b>36.04</b>

End of Report

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>GENERAL CAPITAL FUND</b>				
<b>Source of Funds</b>				
<b>Conditional Transfers-Fed &amp; Prov Gov'ts</b>				
<b>Federal Government</b>				
Federal Assistance	(415,345.00)	0.00	415,345.00	0.00
<b>Provincial Government</b>				
Provincial Assistance	0.00	(440,000.00)	(440,000.00)	100.00
<b>Total Transfers-Fed &amp; Prov Gov'ts</b>	<b>(415,345.00)</b>	<b>(440,000.00)</b>	<b>(24,655.00)</b>	<b>5.60</b>
<b>Borrowing</b>				
Short Term Capital Borrowing	0.00	0.00	0.00	0.00
Debenture Borrowing	0.00	0.00	0.00	0.00
<b>Total Borrowing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Conditional Transfers-Other Gov'ts</b>				
Gas Tax Funding	0.00	(726,336.00)	(726,336.00)	100.00
Other Contributions	(33,025.00)	(319,900.00)	(286,875.00)	89.68
<b>Total Transfers-Other Gov'ts</b>	<b>(33,025.00)</b>	<b>(1,046,236.00)</b>	<b>(1,013,211.00)</b>	<b>96.84</b>

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>Other Transfers</b>				
<b>Transfer From Reserves &amp; Allowances</b>				
Contribution from General Revenue Fund	0.00	(864,300.00)	(864,300.00)	100.00
Contribution from Capital Reserves	0.00	(80,000.00)	(80,000.00)	100.00
Contribution from Equipment Replacement Reserve	0.00	(971,400.00)	(971,400.00)	100.00
Contribution from Land Sale Reserve	0.00	(775,000.00)	(775,000.00)	100.00
<b>Total Other Transfers</b>	<b>0.00</b>	<b>(2,690,700.00)</b>	<b>(2,690,700.00)</b>	<b>100.00</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>(448,370.00)</b>	<b>(4,176,936.00)</b>	<b>(3,728,566.00)</b>	<b>89.27</b>

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>Project Expenditures</b>				
<b>Fixed Assets</b>				
<b>Capital Purchases</b>				
Alberni Harbour Quay	0.00	0.00	0.00	0.00
Parks & Recreation	56,038.00	58,000.00	1,962.00	3.38
General Government	47,352.76	94,000.00	46,647.24	49.62
Police Protection	802.79	5,000.00	4,197.21	83.94
Fire Protection	592,382.97	537,960.00	(54,422.97)	(10.12)
Museum	0.00	0.00	0.00	0.00
McLean Mill	0.00	29,900.00	29,900.00	100.00
Transportation Services	0.00	194,400.00	194,400.00	100.00
	<b>696,576.52</b>	<b>919,260.00</b>	<b>222,683.48</b>	<b>24.22</b>

**Capital Construction**

<b>Parks &amp; Recreation</b>				
Aquatic Centre Infrastructure Retrofits	398,293.40	500,000.00	101,706.60	20.34
City Hall Roof Replacement	0.00	275,000.00	275,000.00	100.00
Harbour Quay Spirit Square	1,391,932.31	1,190,000.00	(201,932.31)	(16.97)
Klitsa Baseball Field Development	1,950,771.63	0.00	(1,950,771.63)	0.00
Multiplex Dehumidifier drum replacement	2,101.13	40,000.00	37,898.87	94.75
<b>Paving &amp; Road Construction</b>				
Cherry Creek Rd - Michigan to Mulhern	42,382.35	0.00	(42,382.35)	0.00
Argyle St - Kingsway St to 1st Ave	63,097.33	0.00	(63,097.33)	0.00
Cherry Cr Rd/Hwy 4 Mall entrance	520,748.91	0.00	(520,748.91)	0.00
Road Resurface-Ian Ave; Anderson Ave; 10th Ave	(129,184.07)	0.00	129,184.07	0.00
10th Ave - Bruce to Neill	(10,198.54)	0.00	10,198.54	0.00
Redford St - 5th Ave to 7th Ave	(9,052.10)	0.00	9,052.10	0.00
15th Ave - Burde to Redford (storm)	132.54	0.00	(132.54)	0.00



**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
Anderson Ave - Argyle to Bruce (sewer)	15,883.15	149,519.00	133,635.85	89.38
Redford Street extension overlay	244,597.56	0.00	(244,597.56)	0.00
<b>Storm Drain Construction</b>				
Cherry Creek Rd at Mulhern	20,477.90	0.00	(20,477.90)	0.00
Johnston Rd south - Gertrude to Margaret	(1,587.68)	0.00	1,587.68	0.00
Leslie & Princess to 4861 Leslie	0.00	22,731.00	22,731.00	100.00
Gordon St - lane south of Ballson to Lathom	0.00	8,118.00	8,118.00	100.00
Regina - 4850 Regina to Johnston	0.00	36,803.00	36,803.00	100.00
Anderson Ave - Bruce to Neill	0.00	42,448.00	42,448.00	100.00
4943 Gertrude St	0.00	15,000.00	15,000.00	100.00
Drainage between old RCMP/Public Works	0.00	10,000.00	10,000.00	100.00
15th Ave - Burde to Redford (ptp)	99,423.23	99,450.00	26.77	0.03
Argyle St - Kingsway to outfall	0.00	108,202.00	108,202.00	100.00
<b>Other Construction</b>				
10th Ave & Roger St signal modifications	0.00	30,000.00	30,000.00	100.00
Redford Street Transit Infrastructure	(24,773.12)	0.00	24,773.12	0.00
Audible signal - Roger (10th & Stamp)	6,211.15	7,000.00	788.85	11.27
Speed Reader Board	7,183.54	7,200.00	16.46	0.23
Lower truck Shed replacement	0.00	90,000.00	90,000.00	100.00
	<b>4,588,440.62</b>	<b>2,631,471.00</b>	<b>(1,956,969.62)</b>	<b>(74.37)</b>
<b>TOTAL PROJECT EXPENDITURES</b>	<b>5,285,017.14</b>	<b>3,550,731.00</b>	<b>(1,734,286.14)</b>	<b>(48.84)</b>

**CAPITAL - SOURCE OF FUNDS AND EXPENDITURES 2010**

McLean Mill Operations Expenditures



Period End Date: September 30, 2010

	Y-T-D Actual	Annual Budget	Variance	% Var
<b>Contributions Received:</b>				
Regional District of Alberni Clayoquot			-	
<b>TOTAL CONTRIBUTIONS RECEIVED</b>	-	-	-	
<b>Capital Purchases:</b>				
Mill Equipment			-	
	-	-	-	
<b>Capital Construction:</b>				
Mill Construction/Conservation			-	
			-	
	-	-	-	
<b>TOTAL CAPITAL EXPENDITURES</b>	-	-	-	

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>WATER CAPITAL FUND</b>				
<b>Source of Funds</b>				
<b>Conditional Transfers-Fed &amp; Prov Gov'ts</b>				
<b>Federal Government</b>				
Federal Assistance	0.00	0.00	0.00	0.00
<b>Provincial Government</b>				
Provincial Assistance	0.00	0.00	0.00	0.00
<b>Total Transfers-Fed &amp; Prov Gov'ts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Conditional Transfers - Other</b>				
Other Contributions	0.00	(79,591.00)	(79,591.00)	100.00
<b>Total Transfers - Other</b>	<b>0.00</b>	<b>(79,591.00)</b>	<b>(79,591.00)</b>	<b>100.00</b>
<b>Other Transfers</b>				
Contribution from Water Revenue Fund	0.00	(343,800.00)	(343,800.00)	100.00
Contribution from Equipment Replacement Reserve	0.00	0.00	0.00	0.00
Contribution from Land Sale Reserve	0.00	0.00	0.00	0.00
Contribution from Capital Works	0.00	0.00	0.00	0.00
<b>Total Other Transfers</b>	<b>0.00</b>	<b>(343,800.00)</b>	<b>(343,800.00)</b>	<b>100.00</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>0.00</b>	<b>(423,391.00)</b>	<b>(423,391.00)</b>	<b>100.00</b>

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>Project Expenditures</b>				
<b>Fixed Assets</b>				
<b>Capital Purchases</b>				
Capital Purchases - Water	0.00	28,800.00	28,800.00	100.00
	<b>0.00</b>	<b>28,800.00</b>	<b>28,800.00</b>	<b>100.00</b>
<b>Capital Construction</b>				
<b>Main Renewals &amp; Upgrades</b>				
Deadends & Distribution Upgrades	30,516.83	100,000.00	69,483.17	69.48
China Creek Supply Main	1,252,398.35	0.00	(1,252,398.35)	0.00
<b>New Water Installations</b>				
Anderson Ave - Burde St to 12th Ave	139,288.06	0.00	(139,288.06)	0.00
Polly Point Water extension - Tseshah Reserve	0.00	79,591.00	79,591.00	100.00
<b>Treatment, Pumping &amp; Metering</b>				
SCADA Communication Upgrade Phase 1	108,278.86	0.00	(108,278.86)	0.00
SCADA Communications Upgrade Phase 2	0.00	185,000.00	185,000.00	100.00
Arrowsmith Reservoir Pumps - Burde Development	0.00	30,000.00	30,000.00	100.00
	<b>1,530,482.10</b>	<b>394,591.00</b>	<b>(1,135,891.10)</b>	<b>(287.87)</b>
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,530,482.10</b>	<b>423,391.00</b>	<b>(1,107,091.10)</b>	<b>(261.48)</b>

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>SEWER CAPITAL FUND</b>				
<b>Source of Funds</b>				
<b>Conditional Transfers-Fed &amp; Prov Gov'ts</b>				
<b>Federal Government</b>				
Federal Assistance	0.00	0.00	0.00	0.00
<b>Provincial Government</b>				
Provincial Assistance	0.00	0.00	0.00	0.00
<b>Total Transfers-Fed &amp; Prov Gov'ts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Borrowing</b>				
Debenture Borrowing	0.00	0.00	0.00	0.00
Short Term Borrowing	0.00	0.00	0.00	0.00
<b>Total Borrowing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Conditional Transfers - Other</b>				
Other Contributions	0.00	0.00	0.00	0.00
Commuted Payments	0.00	0.00	0.00	0.00
New Deal Transfers	0.00	0.00	0.00	0.00
<b>Total Transfers - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Transfers</b>				
Contribution from Land Sale Reserve	0.00	0.00	0.00	0.00
Contribution from Capital Reserves	0.00	0.00	0.00	0.00
Contribution from Sewer Revenue Fund	0.00	(136,317.00)	(136,317.00)	100.00
<b>Total Other Transfers</b>	<b>0.00</b>	<b>(136,317.00)</b>	<b>(136,317.00)</b>	<b>100.00</b>

**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

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Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

This Year Y-T-D Actual	Annual Budget	Variance	% Var
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**TOTAL SOURCE OF FUNDS**

<b>0.00</b>	<b>(136,317.00)</b>	<b>(136,317.00)</b>	<b>100.00</b>
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**CAPITAL - SOURCE OF**

City of Port Alberni



November 12, 2010

WCRYSTAL

Report Year : 2010    Report Period : 009    Period End Date: Thursday, September 30, 2010

	This Year Y-T-D Actual	Annual Budget	Variance	% Var
<b>Project Expenditures</b>				
<b>Fixed Assets</b>				
<b>Capital Purchases</b>				
Capital Purchases - Sewer	0.00	8,800.00	8,800.00	100.00
	<b>0.00</b>	<b>8,800.00</b>	<b>8,800.00</b>	<b>100.00</b>
<b>Capital Construction</b>				
<b>Main Renewals &amp; Relines</b>				
10th Ave & Dunbar St reline	0.00	32,000.00	32,000.00	100.00
3914 Waterhouse to 14th Ave	0.00	8,659.00	8,659.00	100.00
2573 12th Ave to Bruce St	0.00	8,500.00	8,500.00	100.00
2489 Anderson Ave to 12th Ave	0.00	18,000.00	18,000.00	100.00
2463 12th Ave - Neill to south	0.00	45,000.00	45,000.00	100.00
Anderson Ave - 2605 Anderson to Melrose St	0.00	42,873.00	42,873.00	100.00
<b>New Sewer Installations</b>				
<b>Treatment &amp; Pumping</b>				
SCADA Communications Upgrade Phase 1	0.00	50,000.00	50,000.00	100.00
	<b>0.00</b>	<b>205,032.00</b>	<b>205,032.00</b>	<b>100.00</b>
<b>TOTAL PROJECT EXPENDITURES</b>	<b>0.00</b>	<b>213,832.00</b>	<b>213,832.00</b>	<b>100.00</b>

End of Report