



ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2016/29

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: March 18, 2016
SUBJECT: 2015 Contributions to Reserve Funds

BACKGROUND

We are nearing the end of our year-end preparation for the fiscal period ending December 31, 2015. In accordance with our Long-Term Capital Financial Plan, Policy No. 1.19, being a plan to help align short-term actions with long-term financial management strategy and that identifies, that with Council approval, that Operating Surplus be transferred to the Corporate Reserve Funds, that Water & Sewer Fund surplus be transferred to Waterworks & Sanitary Sewer Reserve Fund at year end.

The Water Fund and Sewer Fund surplus amount transferred to the Waterworks & Sanitary Sewer Reserve Fund amount is \$124,745.94 for the 2015 fiscal year end.

The General Operating Fund is realizing a surplus due mostly to under spending of legal fees budgeted, no long-term debt issued for sand/salt building, children's complex excess revenue, sale of sale of land, winter operations due to favorable weather conditions, Memorial Sports Center/Maria increase of revenues and Building Official combination of increased revenue and budget underspent. We are still awaiting the final report for Policing costs for 2015.

RECOMMENDATION

Administration recommends approval of the year-end contributions to the Reserve Funds as follows:

| | | |
|-------------------------------|---|----------------------------------|
| Waterworks & Sanitary Sewer | - | \$124,745.94 |
| Corporate Vehicle & Equipment | - | 10% of General Operating Surplus |
| Corporate Building | - | 20% of General Operating Surplus |
| Corporate Projects | - | 65% of General Operating Surplus |
| Corporate Contingency | - | 5% of General Operating Surplus |

OPERATING BUDGET SUMMARY

| | 2013 | 2014 | 2015 | |
|--|--------------------|--------------------------|--------------------|--------------------------|
| | OPERATING FORECAST | Actual to December 30/13 | OPERATING FORECAST | Actual to December 31/15 |
| CORPORATE: | | | | |
| REVENUE | | | | |
| Municipal Levy | (9,261,625) | (8,700,913.40) | (10,426,685) | (10,385,667) |
| School Board Levy | (1,633,157) | (1,491,862.68) | (1,838,831) | (1,722,287) |
| Payments-In-Lieu | (775,935) | (781,743.50) | (782,968) | (783,913) |
| Contribution From Contingency Reserve Fund | (575,000) | (575,000.00) | 0 | 0 |
| Sale of Land/Gain on Sale of Land | 0 | 0.00 | 0 | 0 |
| Other Grant (In-Lieu of taxation) | | | (559,396) | (448,804) |
| One Time Assistance Funding | | 0.00 | 63,205 | 0 |
| Surplus from Prior Years | 0 | 0.00 | (3,069,500) | (2,983,600) |
| OMPF (CRF) Funding | (3,197,300) | (3,197,300.00) | (16,614,175) | (16,324,271) |
| | (15,443,017) | (14,746,819.58) | | (16,374,556.74) |
| EXPENDITURES | | | | |
| Election | 530 | 114.81 | 30,000 | 0 |
| Council | 729,350 | 876,426.49 | 754,233 | 762,650 |
| Contribution to Reserve/Reserve Funds | 0 | 0.00 | 1,335,000 | 1,375,000 |
| Uncontrollable Costs | 2,742,413 | 2,687,495.73 | 2,607,084 | 2,614,010 |
| Economic Development | 164,535 | 140,078.43 | 164,235 | 165,485 |
| Travel Information Centre | | | 0 | 22,500 |
| Solar Panels | (33,200) | (17,195.31) | (26,750) | (26,260) |
| School Board Requisition | 1,633,157 | 1,491,862.68 | 1,838,831 | 1,722,287 |
| Long Term Debt | 1,000,520 | 136,734.01 | 841,854 | 697,352 |
| | 6,237,305 | 5,315,516.84 | 7,544,487 | 7,333,024 |
| Total Corporate | (9,205,712) | (9,431,302.74) | (9,069,688) | (8,991,247) |
| | | | | (9,632,480.92) |
| ADMINISTRATION & FINANCE: | | | | |
| Admin. Revenue | (572,560) | (600,044.25) | (581,746) | (601,250) |
| Administration Department | 453,765 | 451,296.43 | 439,778 | 444,823 |
| Clerk's Department | 175,250 | 152,857.80 | 176,858 | 181,000 |
| Treasury Department | 606,367 | 721,161.27 | 588,230 | 598,974 |
| FFPC Administration | 82,615 | 87,839.37 | 92,200 | 94,185 |
| | 745,437 | 813,110.62 | 715,320 | 717,732 |
| Total A & F | | | | 734,278.55 |

EMERGENCY SERVICES

| | | | | | |
|---------------------------------|------------------|---------------------|------------------|------------------|---------------------|
| Fire Emergency Services | 955,451 | 958,801.91 | 909,614 | 921,989 | 917,178.95 |
| 911 Dispatch Services | 17,500 | 11,073.79 | 14,500 | 13,800 | 10,952.03 |
| Police Services | 2,562,024 | 2,531,018.81 | 2,775,466 | 2,510,895 | 2,611,854.51 |
| Total Emergency Services | 3,534,975 | 3,500,894.51 | 3,699,580 | 3,446,684 | 3,539,985.49 |

COMMUNITY SERVICES:

| | | | | | |
|-----------------------------|---------|------------|---------|---------|-------------|
| Sister Betty Kennedy Centre | 29,800 | 35,500.55 | 31,660 | 31,412 | 31,235.79 |
| Children's Day Care | 66,938 | 57,729.55 | 1,688 | 0 | (33,824.75) |
| Best Start Hub | (493) | 7,932.38 | 0 | 0 | (13,957.40) |
| Day Care Resource Centre | 0 | 4,121.12 | 4,504 | 0 | 926.78 |
| Handi Transit Services | 100,544 | 105,194.95 | 104,133 | 90,657 | 97,048.82 |
| Townshend Theatre | 0 | 1,698.47 | 1,653 | 0 | (6,526.71) |
| Recreation Facilities | 528,217 | 785,974.19 | 546,571 | 592,536 | 574,548.86 |

OPERATING BUDGET SUMMARY

| | 2013 | 2014 | 2015 | |
|---|--------------------|--------------------------|--------------------|--------------------------|
| | OPERATING FORECAST | Actual to December 30/13 | OPERATING FORECAST | Actual to December 31/15 |
| Recreation Programs | 103,000 | 57,955.32 | 79,370 | 117,453 |
| Community Services | 134,166 | 107,400.83 | 103,097 | 108,643 |
| Sunny Cove Camp | 0 | 14,226.79 | 9,129 | 15,547 |
| Public Library | 470,160 | 652,075.08 | 471,396 | 485,975.00 |
| Museum | 121,590 | 193,075.21 | 129,798 | 146,449 |
| Waterfront (Sorting Gap) | 53,550 | 59,100.61 | 54,432 | 55,712 |
| Total Community Services | 1,607,472 | 2,081,985.05 | 1,537,431 | 1,644,384 |
| OPERATIONS & FACILITIES | | | | 1,500,931.82 |
| Public Works | 622,784 | 696,127.54 | 479,762 | 478,261 |
| Roads | 1,286,862 | 2,676,825.65 | 1,261,183 | 1,273,010 |
| Sidewalks | 97,399 | 332,856.87 | 105,569 | 107,463 |
| Stores Operations | 88,568 | 83,304.88 | 84,221 | 87,566 |
| Traffic Signal Maint | 8,356 | 6,763.99 | 7,225 | 6,861 |
| Streetlighting Maint | 83,750 | 69,838.19 | 45,487 | 47,586 |
| Waste Management Services | 30,480 | 164,034.76 | 14,450 | 0 |
| Airport | 95,831 | 178,920.26 | 126,429 | 140,983 |
| Parks & Cemeteries Admin | 164,381 | 190,677.54 | 158,361 | 162,487 |
| Cemeteries | 216,039 | 245,813.42 | 217,885 | 270,694 |
| Parks | 300,777 | 281,693.18 | 282,357 | 244,914 |
| Total Operations and Facilities | 2,995,227 | 4,926,876.28 | 2,782,929 | 2,819,825 |
| PLANNING & DEVELOPMENT | | | | 2,557,492.65 |
| By-Law Enforcement | 136,443 | 133,933.00 | 136,799 | 144,960 |
| Building Official Department | 10,816 | 10,091.14 | 47,957 | 52,406 |
| Planning Department | 94,552 | 93,840.31 | 96,982 | 98,903 |
| Civic Centre | 93,790 | 80,755.68 | 67,140 | 66,353 |
| Total Planning and Development | 335,601 | 318,620.13 | 348,878 | 362,622 |
| SUBTOTAL | 13,000 | 2,210,183.85 | 14,450 | 0 |
| YE Auditor's (Capital Fund Adj. & Prior Yr Surplus diff.) | | 1.64 | | (975,312.59) |
| Landfill Closure Expensed (Adj) | | | | |
| Less: Amortization | | (2,663,951.60) | | |
| Year End Sub-Total (Before PSAB Audit Adjustm | 13,000 | (453,766.11) | 14,450 | 0 |
| LT Debt Principal Payments | | 716,899.72 | | |
| Closing Transfers to Reserve Funds | | | | 655,606.99 |
| Increase in Landfill Closure Liability | | (166,643.67) | | (23,359.85) |
| Increase in Employee Future Benefits | | (7,045.00) | | 1,089.00 |
| Cost of Lots sold | | (8,246.43) | | (66,111.56) |
| Capital - Funded by Operations | | (8,155.05) | | (1,349.91) |
| Opening Surplus from Prior Year | | 73,043.46 | | 63,205.16 |
| OPERATING FORECAST | 13,000 | 73,043.46 | 14,450 | 0 |
| | | | | (101,960.29) |
| | | | | (1,077,272.88) |

MAR. 17, 2016
2:23 pm

TOWN OF FORT FRANCES
FINANCIAL STATEMENT
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 1
LAURIE WITHERSPOON

| G/L ACCOUNT | DESCRIPTION | 2015 ACTUAL | 2015 ANNUAL BUDGET | \$ VARIANCE COLUMNS 1:2 | % VARIANCE COLUMNS 1:2 |
|-----------------------------------|--------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| S SEWERS | | | | | |
| 410 SANITARY SEWER ADMINISTRATION | | | | | |
| S-410-0430-0409 | PROVINCIAL FLOOD EXPENSE RECOV | 315,158.55- | 0.00 | 315,158.55 | 100.00 |
| S-410-0430-0595 | PRIVATE WORK CHARGES | 27,484.28- | 12,000.00- | 15,484.28 | 129.04- |
| S-410-0430-0619 | NEW CONNECTION CHARGES | 20,213.15- | 7,500.00- | 12,713.15 | 169.51- |
| S-410-0430-0682 | PENALTY ON LATE PAYMENTS | 7,778.32- | 7,000.00- | 778.32 | 11.12- |
| S-410-0430-0760 | SEWER SERVICE/DISPOSAL REVENUE | 2,326,102.31- | 2,359,937.00- | 33,834.69- | 1.43 |
| S-410-1101-1110 | DISTRIBUTED SALARIES/WAGES | 39,592.43 | 48,700.00 | 9,107.57 | 18.70 |
| S-410-1101-1111 | DISTRIBUTED BENEFITS | 11,530.47 | 17,060.00 | 5,529.53 | 32.41 |
| S-410-1200-1221 | ACCOUNTING/ALLOCATED ADMIN. | 152,184.00 | 152,184.00 | 0.00 | 0.00 |
| S-410-1200-1252 | POSTAGE, FREIGHT, COURIER | 12,223.04 | 11,000.00 | 1,223.04- | 11.12- |
| S-410-1200-1253 | LEGAL | 32,982.59 | 10,000.00 | 22,982.59- | 229.83- |
| S-410-1300-1301 | DEBENTURE INTEREST | 18,019.42 | 19,291.00 | 1,271.58 | 6.59 |
| S-410-1300-1311 | DEBENTURE PRINCIPAL | 103,444.25 | 103,444.00 | 0.25- | 0.00 |
| S-410-1400-1410 | OFFICE SUPPLIES | 1,538.90 | 0.00 | 1,538.90- | 100.00 |
| S-410-1400-1425 | TAXES | 4,410.77 | 4,170.00 | 240.77- | 5.77- |
| S-410-1400-1433 | STORES CHARGES | 8,700.00 | 8,700.00 | 0.00 | 0.00 |
| S-410-1411-1110 | DISTRIBUTED SALARIES/WAGES | 45,771.03 | 50,000.00 | 4,228.97 | 8.46 |
| S-410-1411-1111 | DISTRIBUTED BENEFITS | 14,946.94 | 16,138.00 | 1,191.06 | 7.38 |
| S-410-1411-1471 | MATERIALS | 8,408.93 | 12,000.00 | 3,591.07 | 29.93 |
| S-410-1411-1523 | CONTRACTED WORKS | 62,174.29 | 125,000.00 | 62,825.71 | 50.26 |
| S-410-1411-1540 | EQUIPMENT RENTALS - OWNED | 45,156.89 | 36,000.00 | 9,156.89- | 25.44- |
| S-410-1412-1110 | DISTRIBUTED SALARIES/WAGES | 43,338.76 | 55,000.00 | 11,661.24 | 21.20 |
| S-410-1412-1111 | DISTRIBUTED BENEFITS | 13,430.87 | 17,013.00 | 3,582.13 | 21.06 |
| S-410-1412-1471 | MATERIALS | 6,281.70 | 10,000.00 | 3,718.30 | 37.18 |
| S-410-1412-1523 | CONTRACTED WORKS | 1,488.35 | 18,000.00 | 16,511.65 | 91.73 |
| S-410-1412-1540 | EQUIPMENT RENTALS - OWNED | 12,186.71 | 15,000.00 | 2,813.29 | 18.76 |
| S-410-1420-1110 | DISTRIBUTED SALARIES/WAGES | 36,130.67 | 0.00 | 36,130.67- | 100.00 |
| S-410-1420-1111 | DISTRIBUTED BENEFITS | 9,861.37 | 0.00 | 9,861.37- | 100.00 |
| S-410-1420-1471 | MATERIALS | 23,191.14 | 0.00 | 23,191.14- | 100.00 |
| S-410-1420-1523 | CONTRACTED WORKS | 238,031.55 | 0.00 | 238,031.55- | 100.00 |
| S-410-1420-1540 | EQUIPMENT RENTALS - OWNED | 4,420.34 | 0.00 | 4,420.34- | 100.00 |
| S-410-1500-1501 | ANNUAL SOFTWARE SUPPORT | 0.00 | 1,500.00 | 1,500.00 | 100.00 |
| S-410-1500-1502 | COMPUTER MAINTENANCE (H & S) | 2,526.68 | 1,100.00 | 1,426.68- | 129.70- |
| S-410-1500-1507 | GIS EXPENSE | 4,890.05 | 5,825.00 | 934.95 | 16.05 |
| S-410-1500-1523 | CONTRACTED WORKS | 15,114.11 | 1,000.00 | 14,114.11- | 1,411.41- |
| S-410-1500-1531 | CONFERENCES & COURSES | 330.00 | 4,000.00 | 3,670.00 | 91.75 |
| S-410-1500-1580 | INSURANCE | 30,635.73 | 31,776.00 | 1,140.27 | 3.59 |
| S-410-1500-1581 | INSURANCE DEDUCTIBLE | 2,153.43 | 10,000.00 | 7,846.57 | 78.47 |
| S-410-1500-1591 | ADVERTISING & PUBLIC NOTICES | 0.00 | 500.00 | 500.00 | 100.00 |
| S-410-1510-5350 | CONTRIBUTION TO CAPITAL | 886,221.87 | 901,311.00 | 15,089.13 | 1.67 |
| S-410-1700-2505 | INVENTORY ADJUSTMENTS | 22.34 | 0.00 | 22.34- | 100.00 |
| | | | | | |
| ** TOTAL REVENUE ** | | 2,696,736.61- | 2,386,437.00- | 310,299.61 | 13.00- |
| ** TOTAL EXPENSE ** | | 1,891,339.62 | 1,685,712.00 | 205,627.62- | 12.20- |
| | | | | | |
| 410 SANITARY SEWER ADMINISTRATION | | 805,396.99- | 700,725.00- | 104,671.99 | 14.94- |

MAR. 17, 2016
2:23 pm

TOWN OF FORT FRANCES
FINANCIAL STATEMENT
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 2
LAURIE WITHERSPOON

| G/L ACCOUNT | DESCRIPTION | 2015 ACTUAL | 2015 ANNUAL BUDGET | \$ VARIANCE COLUMNS 1:2 | % VARIANCE COLUMNS 1:2 |
|-------------------------|----------------------------|----------------|-----------------------|----------------------------|---------------------------|
| 413 | SEWAGE TREATMENT PLANT | | | | |
| S-413-0430-0589 | EXPENSE RECOVERIES | 170.68 | 0.00 | 170.68- | 100.00 |
| S-413-1101-1110 | DISTRIBUTED SALARIES/WAGES | 2,246.21 | 1,500.00 | 746.21- | 49.75- |
| S-413-1101-1111 | DISTRIBUTED BENEFITS | 741.23 | 495.00 | 246.23- | 49.74- |
| S-413-1101-1540 | EQUIPMENT RENTALS - OWNED | 1,004.65 | 500.00 | 504.65- | 100.93- |
| S-413-1400-1416 | NATURAL GAS | 19,279.64 | 22,600.00 | 3,320.36 | 14.69 |
| S-413-1400-1420 | ELECTRICAL POWER | 157,477.87 | 112,077.00 | 45,400.87- | 40.51- |
| S-413-1400-1424 | GRIT LANDFILL FEES | 1,166.00 | 1,700.00 | 534.00 | 31.41 |
| S-413-1400-1425 | PIL TAXES | 36,742.91 | 37,630.00 | 887.09 | 2.36 |
| S-413-1400-1471 | MATERIALS | 2,224.48 | 3,000.00 | 775.52 | 25.85 |
| S-413-1500-1523 | CONTRACTED WORKS (OCHA) | 521,733.63 | 521,223.00 | 510.63- | 0.10- |
| ** TOTAL REVENUE ** | | 170.68 | 0.00 | 170.68- | 100.00 |
| ** TOTAL EXPENSE ** | | 742,616.62 | 700,725.00 | 41,891.62- | 5.98- |
| 413 | SEWAGE TREATMENT PLANT | 742,787.30 | 700,725.00 | 42,062.30- | 6.00- |
| ** TOTAL REVENUE ** | | 2,696,565.93- | 2,386,437.00- | 310,128.93 | 13.00- |
| ** TOTAL EXPENSE ** | | 2,633,956.24 | 2,386,437.00 | 247,519.24- | 10.37- |
| S | SEWERS | 62,609.69- | 0.00 | 62,609.69 | 100.00 |
| ** TOTAL REVENUE ** | | 2,696,565.93- | 2,386,437.00- | 310,128.93 | 13.00- |
| ** TOTAL EXPENSE ** | | 2,633,956.24 | 2,386,437.00 | 247,519.24- | 10.37- |
| ***** GRAND TOTAL ***** | | 62,609.69- | 0.00 | 62,609.69 | 100.00 |

MAR. 17, 2016

2:23 pm

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JANUARY, 2015 TO DECEMBER, 2015

PAGE: 1
LAURIE WITHERSPOON

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|-----------------|------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| W WATERWORKS | | | | | |
| 961 | WATER WORKS ADMINISTRATION | | | | |
| W-961-0330-0592 | RENTS & LEASES | 9,277.20- | 9,276.00- | 1.20 | 0.01- |
| W-961-0330-0595 | PRIVATE WORK CHARGES | 721.93- | 0.00 | 721.93 | 100.00 |
| W-961-0330-0782 | SALE OF RAIN BARRELS | 230.08- | 260.00- | 29.92- | 11.51 |
| W-961-0430-0595 | PRIVATE WORK CHARGES | 21,138.46- | 10,000.00- | 11,138.46 | 111.38- |
| W-961-0430-0618 | RECONNECTION CHARGES | 494.00- | 1,300.00- | 806.00- | 62.00 |
| W-961-0430-0619 | NEW CONNECTION CHARGES | 15,436.91- | 7,500.00- | 7,936.91 | 105.83- |
| W-961-0430-0682 | PENALTY ON LATE PAYMENTS | 8,100.53- | 7,500.00- | 600.53 | 8.01- |
| W-961-0430-0685 | SALE OF WATER | 2,508,047.13- | 2,522,892.00- | 14,844.87- | 0.59 |
| W-961-0430-0687 | SPECIAL WATER RATES | 16,505.30- | 0.00 | 16,505.30 | 100.00 |
| W-961-0430-0943 | SALE OF WATER METERS | 2,231.65- | 5,000.00- | 2,768.35- | 55.37 |
| W-961-0430-0946 | WATER METER REPLACEMENT | 17,981.71- | 19,533.00- | 1,551.29- | 7.94 |
| W-961-0530-0595 | PRIVATE WORK CHGS-HST EX-POS | 639.74- | 0.00 | 639.74 | 100.00 |
| W-961-1101-1110 | DISTRIBUTED SALARIES/WAGES | 308,227.53- | 304,180.00- | 4,047.53 | 1.33- |
| W-961-1101-1111 | DISTRIBUTED BENEFITS | 98,734.40- | 96,597.00- | 2,137.40 | 2.21- |
| W-961-1101-1113 | OVERTIME/SHIFT/RECALL | 32,382.17 | 20,000.00 | 12,382.17- | 61.91- |
| W-961-1101-1114 | LEAVE (BER/STICK/OTHER) | 32,601.70 | 6,715.00 | 25,886.70- | 385.51- |
| W-961-1101-1115 | VACATION/STATS/ETC. | 60,879.24 | 66,580.00 | 5,700.76 | 8.56 |
| W-961-1101-1120 | SALARIES/WAGES | 330,567.66 | 363,888.00 | 33,320.34 | 9.16 |
| W-961-1101-1121 | DISABILITY-LONG & SHORT | 13,527.60 | 15,761.00 | 2,233.40 | 14.17 |
| W-961-1101-1122 | WSIB | 5,250.93 | 5,893.00 | 642.07 | 10.90 |
| W-961-1101-1123 | CPP | 17,497.89 | 17,309.00 | 188.89- | 1.09- |
| W-961-1101-1124 | E I | 8,168.35 | 8,123.00 | 45.35- | 0.56- |
| W-961-1101-1125 | DENTAL, VISION, EXT HEALTH | 28,419.86 | 27,976.00 | 443.86- | 1.59- |
| W-961-1101-1126 | O.M.B.R.S. | 42,897.46 | 43,188.00 | 190.54 | 0.44 |
| W-961-1101-1127 | LIFE INSURANCE | 2,229.99 | 2,439.00 | 209.01 | 8.57 |
| W-961-1101-1129 | EMPLOYER HEALTH TAX | 8,893.06 | 8,792.00 | 201.06- | 2.29- |
| W-961-1101-1130 | PART TIME SALARIES & WAGES | 10,504.00 | 10,624.00 | 120.00 | 1.13 |
| W-961-1200-1221 | ACCOUNTING/ALLOCATED ADMIN. | 192,066.00 | 192,066.00 | 0.00 | 0.00 |
| W-961-1200-1251 | TELEPHONE & COMMUNICATION | 2,499.16 | 1,500.00 | 999.16- | 66.61- |
| W-961-1200-1252 | POSTAGE, FREIGHT, COURIER | 11,999.06 | 11,000.00 | 999.06- | 9.08- |
| W-961-1200-1253 | LEGAL | 32,145.21 | 5,000.00 | 27,145.21- | 542.90- |
| W-961-1200-1260 | MEMBERSHIPS | 726.05 | 1,200.00 | 473.95 | 39.50 |
| W-961-1210-4515 | WATER SEWER WRITE OFFS | 31.43 | 2,000.00 | 1,968.57 | 98.43 |
| W-961-1400-1410 | OFFICE SUPPLIES | 2,438.23 | 500.00 | 1,938.23- | 387.65- |
| W-961-1400-1433 | STORES CHARGES | 10,300.00 | 10,300.00 | 0.00 | 0.00 |
| W-961-1400-1443 | RAIN BARREL EXPENSES | 161.91 | 325.00 | 163.09 | 50.18 |
| W-961-1500-1501 | ANNUAL SOFTWARE SUPPORT | 0.00 | 1,404.00 | 1,404.00 | 100.00 |
| W-961-1500-1502 | COMPUTER MAINTENANCE (H & S) | 2,526.67 | 1,040.00 | 1,486.67- | 142.95- |
| W-961-1500-1503 | CUSTOM SOFTWARE CHARGES | 0.00 | 916.00 | 916.00 | 100.00 |
| W-961-1500-1507 | GIS EXPENSE | 9,947.40 | 11,652.00 | 1,704.60 | 14.63 |
| W-961-1500-1523 | CONTRACTED WORKS | 1,352.56 | 0.00 | 1,352.56- | 100.00 |
| W-961-1500-1531 | CONFERENCES & COURSES | 13,797.54 | 20,000.00 | 6,202.46 | 31.01 |
| W-961-1500-1580 | INSURANCE | 38,366.14 | 39,973.00 | 1,606.86 | 4.02 |
| W-961-1500-1581 | INSURANCE DEDUCTIBLE | 0.00 | 10,000.00 | 10,000.00 | 100.00 |
| W-961-1500-1591 | ADVERTISING & PUBLIC NOTICES | 506.15 | 500.00 | 6.15- | 1.23- |
| W-961-1510-5350 | CONTRIBUTION TO CAPITAL | 1,027,867.00 | 1,027,867.00 | 0.00 | 0.00 |

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2:23 pm

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|--------------------------------|-----------------------------|----------------|-----------------------|----------------------------|---------------------------|
| W-961-1620-5390 | TRANSFER TO RESERVE FUND | 17,981.71 | 19,533.00 | 1,551.29 | 7.94 |
| W-961-1700-2505 | INVENTORY ADJUSTMENTS | 620.61 | 0.00 | 620.61- | 100.00 |
| W-961-1962-1110 | DISTRIBUTED SALARIES/WAGES | 63,397.73 | 75,000.00 | 11,602.27 | 15.47 |
| W-961-1962-1111 | DISTRIBUTED BENEFITS | 19,227.47 | 23,786.00 | 4,558.53 | 19.16 |
| W-961-1962-1471 | MATERIALS | 16,008.21 | 12,000.00 | 4,008.21- | 33.40- |
| W-961-1962-1523 | CONTRACTED WORKS | 11,986.13 | 16,000.00 | 4,013.87 | 25.09 |
| W-961-1962-1540 | EQUIPMENT RENTALS - OWNED | 21,888.37 | 22,000.00 | 111.63 | 0.51 |
| W-961-1963-1110 | DISTRIBUTED SALARIES/WAGES | 3,051.86 | 3,000.00 | 51.86- | 1.73- |
| W-961-1963-1111 | DISTRIBUTED BENEFITS | 1,007.06 | 961.00 | 46.06- | 4.79- |
| W-961-1963-1471 | MATERIALS | 3,465.19 | 3,500.00 | 34.81 | 0.99 |
| W-961-1963-1523 | CONTRACTED WORKS | 6,857.19 | 5,000.00 | 1,857.19- | 37.14- |
| W-961-1963-1540 | EQUIPMENT RENTALS - OWNED | 871.20 | 500.00 | 371.20- | 74.24- |
| W-961-1964-1110 | DISTRIBUTED SALARIES/WAGES | 91,275.74 | 80,000.00 | 11,275.74- | 14.09- |
| W-961-1964-1111 | DISTRIBUTED BENEFITS | 28,467.03 | 24,019.00 | 4,448.03- | 18.52- |
| W-961-1964-1471 | MATERIALS | 26,325.27 | 35,000.00 | 8,674.73 | 24.78 |
| W-961-1964-1523 | CONTRACTED WORKS | 42,607.62 | 45,000.00 | 2,392.38 | 5.32 |
| W-961-1964-1540 | EQUIPMENT RENTALS - OWNED | 29,963.46 | 35,000.00 | 5,036.54 | 14.39 |
| ** TOTAL REVENUE ** | | 2,600,804.64- | 2,583,261.00- | 17,543.64 | 0.68- |
| ** TOTAL EXPENSE ** | | 1,918,790.34 | 1,934,053.00 | 15,262.66 | 0.79 |
| 961 WATER WORKS ADMINISTRATION | | 682,014.30- | 649,208.00- | 32,806.30 | 5.05- |
| 965 WATER TREATMENT PLANT | | | | | |
| W-965-0330-0320 | MICROFIT GENERATION REVENUE | 12,409.54- | 11,000.00- | 1,409.54 | 12.81- |
| W-965-1101-1110 | DISTRIBUTED SALARIES/WAGES | 141,645.79 | 155,760.00 | 14,114.21 | 9.06 |
| W-965-1101-1111 | DISTRIBUTED BENEFITS | 46,640.96 | 51,401.00 | 4,760.04 | 9.26 |
| W-965-1101-1540 | EQUIPMENT RENTALS - OWNED | 1,818.75 | 1,000.00 | 818.75- | 81.88- |
| W-965-1200-1251 | TELEPHONE & COMMUNICATION | 6,603.12 | 6,500.00 | 103.12- | 1.59- |
| W-965-1200-1270 | LAB FEES - WATER TESTING | 15,380.68 | 13,000.00 | 2,380.68- | 18.31- |
| W-965-1400-1416 | NATURAL GAS | 18,479.12 | 30,697.00 | 12,217.88 | 39.80 |
| W-965-1400-1417 | DIESEL FUEL | 2,822.22 | 200.00 | 2,622.22- | 1,311.11- |
| W-965-1400-1420 | ELECTRICAL POWER | 70,011.32 | 62,224.00 | 7,787.32- | 12.51- |
| W-965-1400-1421 | WATER & SEWER | 1,236.72 | 1,155.00 | 81.72- | 7.08- |
| W-965-1400-1425 | PIL TAXES | 51,363.23 | 53,072.00 | 1,708.77 | 3.22 |
| W-965-1400-1434 | CHLORINE | 10,584.76 | 12,500.00 | 1,915.24 | 15.32 |
| W-965-1400-1435 | SODA ASH | 30,972.39 | 38,000.00 | 7,027.61 | 18.49 |
| W-965-1400-1436 | ALUMINUM SULPHATE | 38,311.97 | 33,500.00 | 4,811.97- | 14.36- |
| W-965-1400-1437 | FLUORIDES | 4,744.07 | 10,000.00 | 5,255.93 | 52.56 |
| W-965-1400-1438 | MISC. CHEMICALS | 20,264.56 | 9,000.00 | 11,264.56- | 125.16- |
| W-965-1400-1471 | MATERIALS | 16,503.04 | 20,000.00 | 3,496.96 | 17.48 |
| W-965-1500-1523 | CONTRACTED WORKS | 42,759.41 | 40,000.00 | 2,759.41- | 6.90- |
| ** TOTAL REVENUE ** | | 12,409.54- | 11,000.00- | 1,409.54 | 12.81- |
| ** TOTAL EXPENSE ** | | 520,142.11 | 538,009.00 | 17,866.89 | 3.32 |
| 965 WATER TREATMENT PLANT | | 507,732.57 | 527,009.00 | 19,276.43 | 3.66 |

MAR. 17, 2016
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TOWN OF FORT FRANCES
FINANCIAL STATEMENT
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 3
LAURIE WITHERSPOON

| G/L ACCOUNT | DESCRIPTION | 2015 ACTUAL | 2015 ANNUAL BUDGET | \$ VARIANCE COLUMNS 1:2 | % VARIANCE COLUMNS 1:2 |
|---------------------|----------------------------|----------------|-----------------------|----------------------------|---------------------------|
| 966 | WATER STORAGE FACILITY | | | | |
| W-966-1101-1110 | DISTRIBUTED SALARIES/WAGES | 8,467.65 | 7,538.00 | 929.65- | 12.33- |
| W-966-1101-1111 | DISTRIBUTED BENEFITS | 2,794.42 | 2,488.00 | 306.42- | 12.32- |
| W-966-1101-1540 | EQUIPMENT RENTALS - OWNED | 1,962.50 | 2,200.00 | 237.50 | 10.80 |
| W-966-1200-1251 | TELEPHONE & COMMUNICATION | 418.21 | 800.00 | 381.79 | 47.72 |
| W-966-1400-1416 | NATURAL GAS | 8,225.65 | 15,000.00 | 6,774.35 | 45.16 |
| W-966-1400-1420 | ELECTRICAL POWER | 3,945.81 | 3,120.00 | 825.81- | 26.47- |
| W-966-1400-1425 | PIL TAXES | 85,733.45 | 87,803.00 | 2,069.55 | 2.36 |
| W-966-1400-1471 | MATERIALS | 32.11 | 750.00 | 717.89 | 95.72 |
| W-966-1500-1523 | CONTRACTED WORKS | 565.68 | 2,500.00 | 1,934.32 | 77.37 |
| ** TOTAL REVENUE ** | | 0.00 | 0.00 | 0.00 | 0.00 |
| ** TOTAL EXPENSE ** | | 112,145.48 | 122,199.00 | 10,053.52 | 8.23 |
| 966 | WATER STORAGE FACILITY | 112,145.48 | 122,199.00 | 10,053.52 | 8.23 |
| ** TOTAL REVENUE ** | | 2,613,214.18- | 2,594,261.00- | 18,953.18 | 0.73- |
| ** TOTAL EXPENSE ** | | 2,551,077.93 | 2,594,261.00 | 43,183.07 | 1.66 |
| W | WATERWORKS | 62,136.25- | 0.00 | 62,136.25 | 100.00 |
| ** TOTAL REVENUE ** | | 2,613,214.18- | 2,594,261.00- | 18,953.18 | 0.73- |
| ** TOTAL EXPENSE ** | | 2,551,077.93 | 2,594,261.00 | 43,183.07 | 1.66 |
| ***** | GRAND TOTAL ***** | 62,136.25- | 0.00 | 62,136.25 | 100.00 |