

Servus Place Monthly Report



April 2009

**City of St. Albert
Servus Credit Union Place
Income Statement of Revenue and Expenditures
For the Period Ended April 30, 2009**

		2009 April Actual	2009 April Budget	Variance	2009 YTD Actual	2009 YTD Budget	Variance
Memberships	44.84%	\$ 213,411	\$ 238,248	\$ (24,837)	\$ 865,353	\$ 917,818	\$ (52,465)
Admission Fees	18.37%	87,422	65,600	21,822	385,274	273,700	111,574
Lesson Fees	9.09%	43,272	35,750	7,522	189,831	176,600	13,231
Rentals - Facility	16.54%	78,694	85,800	(7,106)	523,031	544,500	(21,469)
Advertising/Sponsorship	9.40%	44,745	47,352	(2,607)	170,754	180,974	(10,220)
Sale of Goods (Commission & Vending)	1.75%	8,334	8,200	134	34,837	32,700	2,137
Miscellaneous Revenue	0.00%	10	-	10	10,411	10,300	111
Total Revenue	99.99%	\$ 475,888	\$ 480,950	\$ (5,062)	\$ 2,179,491	\$ 2,136,592	\$ 42,899
Personnel Costs	53.06%	\$ 292,346	\$ 296,050	\$ (3,704)	\$ 1,146,721	\$ 1,236,250	\$ (89,529)
Contracted & General Services	7.81%	42,988	53,477	\$ (10,489)	204,244	270,548	(66,304)
Utilities	6.72%	37,001	64,500	\$ (27,499)	312,423	384,000	(71,577)
Materials, Goods & Supplies	7.35%	40,486	34,150	\$ 6,336	145,720	149,600	(3,880)
Internal Debt Payments	3.25%	17,900	17,900	\$ -	71,600	71,600	-
Transfer to Operations - Aquatics	9.73%	53,622	57,200	\$ (3,578)	235,509	228,800	6,709
Transfer to Operations - Public Works	12.09%	66,560	51,800	\$ 14,760	240,794	207,400	33,394
Total Expenditure	100.01%	\$ 550,903	\$ 575,077	\$ (24,174)	\$ 2,357,011	\$ 2,548,198	\$ (191,187)
Net Surplus (Deficit)		\$ (75,015)	\$ (94,127)	\$ 19,112	\$ (177,520)	\$ (411,606)	\$ 234,086
Recovery Rate		86%	84%		92%	84%	

Servus Place Monthly Report April 2009

The Servus Place deficit for April \$75,015 is (\$59,414 for March) bringing the year to date deficit to \$177,520 for an average of \$44,379 per month. The recovery rate for April is 86% (90% for March). The YTD recovery rate is 92%.

Revenue Analysis

Total revenue for April is \$475,888 (\$553,652 for March), for an average per month of \$544,874. Total revenue variance for April was \$5,062 under budget (\$14,147 under budget for March).

- Memberships are under budget by \$24,837 (-10.4%).
- Admission Fees are over budget by \$21,822 (33.3%).
- Lesson Fees are over budget by \$7,522 (21.0%).
- Rentals - Facility are under budget by \$7,106(-8.3%).
- Advertising/Sponsorship is under budget by \$2,607 (-5.5%).
- Sale of Goods (Commission & Vending) is over budget by \$134 (1.6%).
- Miscellaneous Revenue is over budget by \$10.

Membership

Memberships	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Adult	3,620	3,124	3,620	-496	3,179	3,562	-384
Child	1,209	744	1,209	-465	777	1,144	-368
Family	1,761	1,976	1,941	35	1,943	1,896	47
Senior	688	687	688	-1	691	681	11
Student	424	480	424	56	497	366	130
Youth	643	457	643	-186	454	583	-129
Total Members	8,345	7,468	8,525	-1,057	7,540	8,231	-692
Adult	3,641	3,124	3,620	-496	3,179	3,562	-384
Child	1,217	744	1,209	-465	777	1,144	-368
Family	375	419	413	6	412	403	9
Senior	690	687	688	-1	666	681	-14
Student	425	480	424	56	497	366	130
Youth	645	457	643	-186	454	583	-129
Total Paid Membership Units	6,993	5,911	6,997	-1,086	5,984	6,739	-755
Total Discounted Memberships	1,771	1,905			1,839		
Net Membership Revenue	\$ 210,502	\$ 213,411	\$ 238,248	\$ (24,837)	\$ 865,353	\$ 917,818	\$ (52,465)

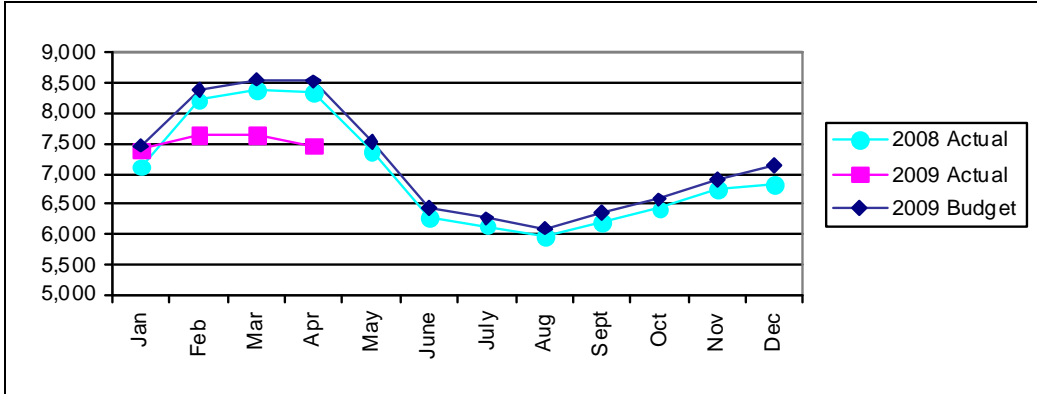
April 2009 members and membership units are tracking below budget.

April membership revenue is under budget by \$24,837, and YTD membership revenue is \$52,465 under budget.

Although April 2009 memberships are down 877 from April 2008, April 2009 revenue is 1.4% higher than the same month last year. This is predominantly due to the rate increase that occurred in September 2008. It is also important to note that membership accesses were up 11.2% over April 2008.

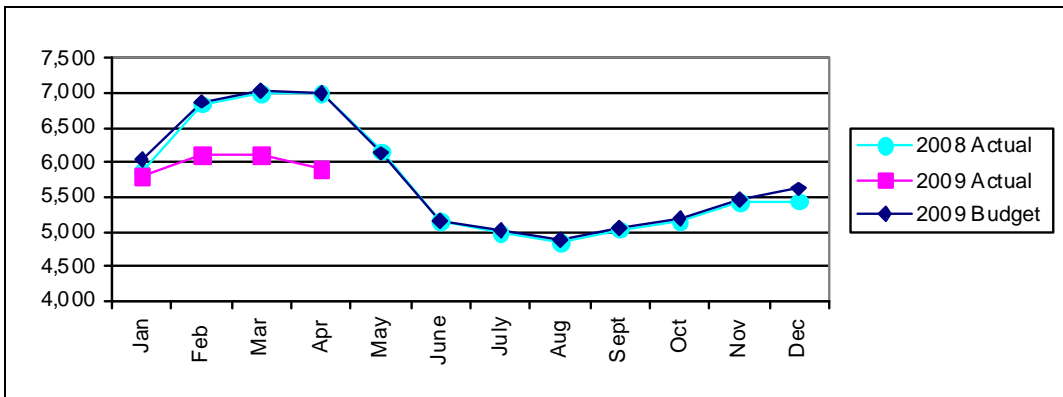
Members are the number of people who have paid for access to the facility and Membership Units are the paid number of Memberships. For April one family unit represents 4.7 individual members.

Total Members

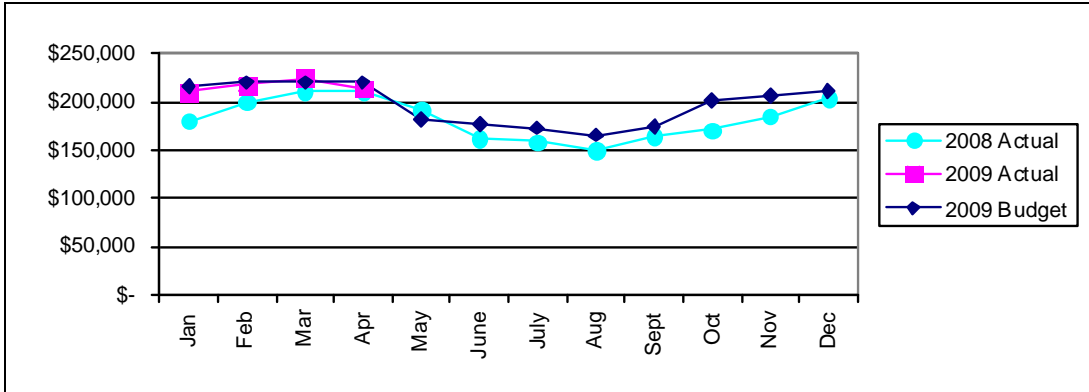


The number of members in April 2009 (7,468) was 12.4% lower than budget (8,525).

Membership Units

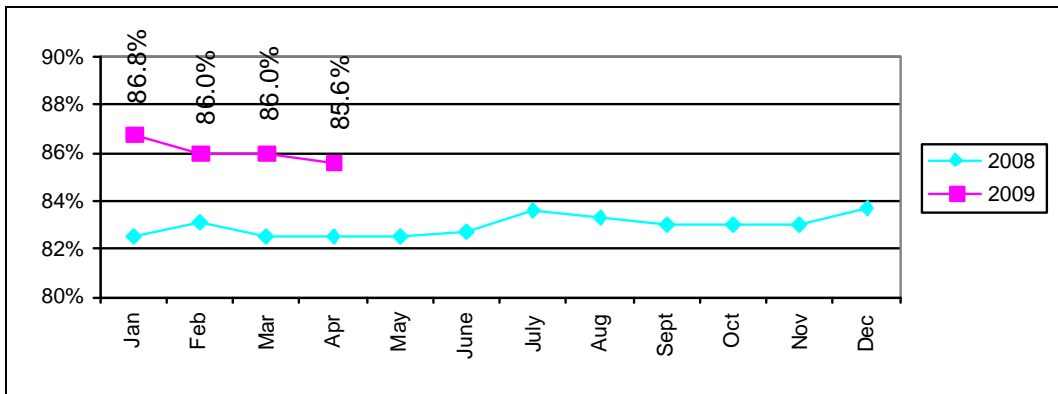


Membership Revenue



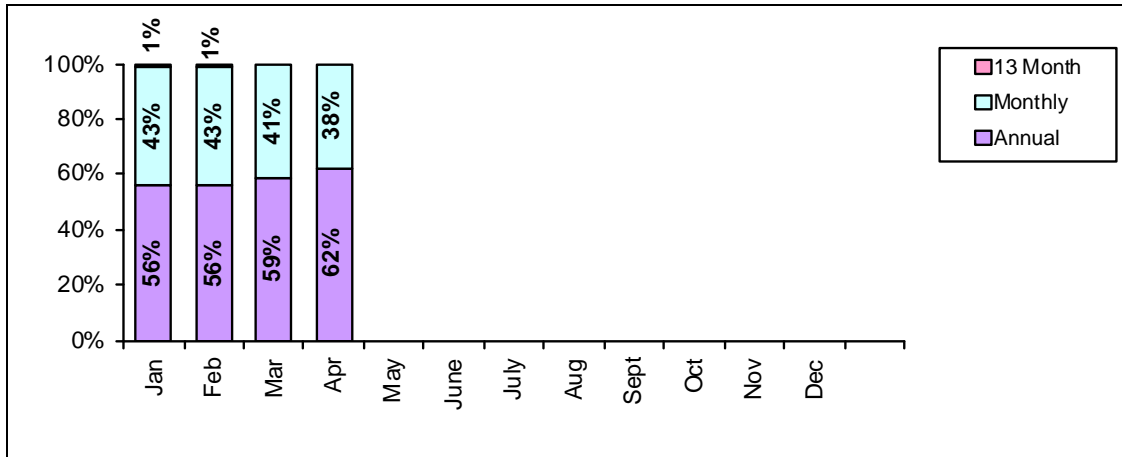
The April 2009 budget is based on a blended rate of \$34.05. The actual blended rate for April 2009 is \$36.10.

Percentage of Members who are St. Albert Residents



The 2009 YTD average percentage of members who are St. Albert residents is 86.1%.

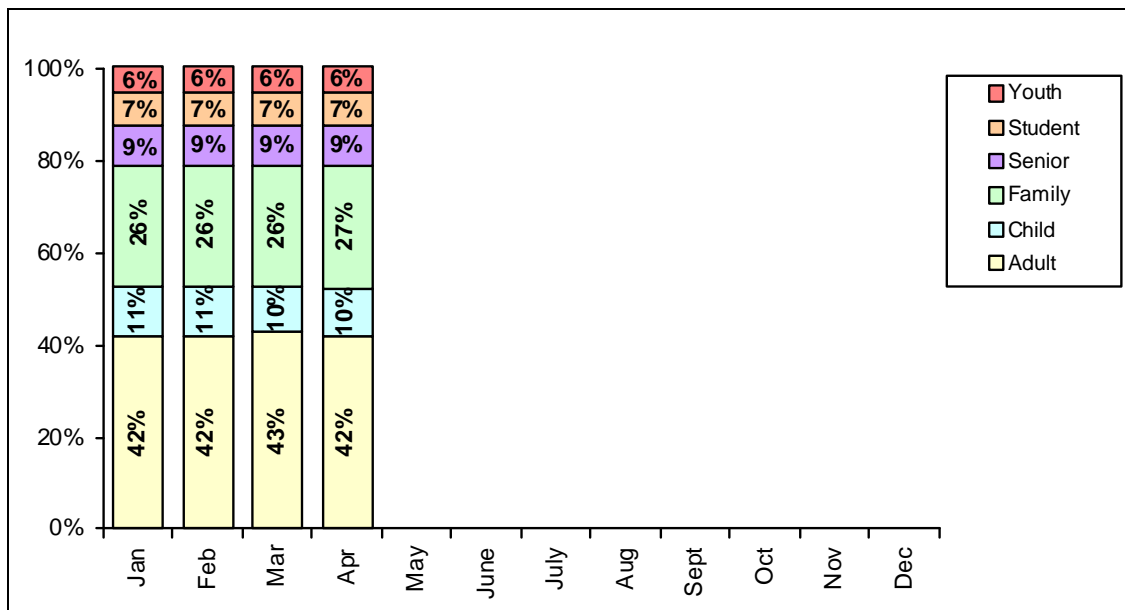
2009 Members by Type



In April 2009, there were 1,905 corporate memberships making up 25.5% of the total members. This is an increase of 29 corporate memberships from March 2009 (1,876).

There has not been a significant change in either the mix of membership categories or membership terms throughout 2009.

2009 Members by Demographic



Day Admissions

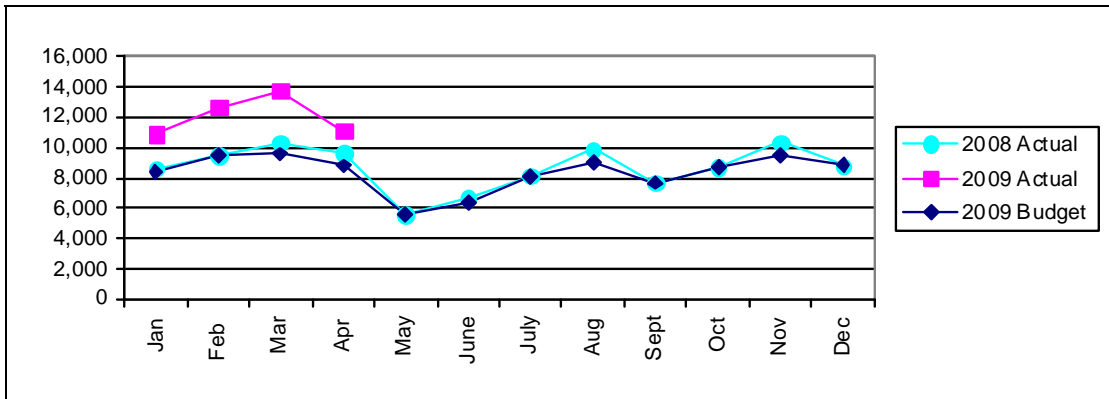
Day Admission Revenue	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Adult	3,114	3,691	3,114	577	16,866	12,397	4,469
Child	4,343	4,658	3,500	1,158	19,659	14,800	4,859
Family	1,016	1,132	1,016	116	4,755	3,990	765
Senior	278	404	278	126	1,629	1,298	331
Youth	907	1,217	907	310	5,520	3,798	1,722
Total Paid Passes	9,658	11,102	8,815	2,287	48,429	36,283	12,146
Total Membership Swipes	29,914	33,259			147,594		
Total Day Uses	39,572	44,361			196,023		
Group Adult	56	0			0		
Group Child	512	24			215		
Group Youth	2	32			174		
*Total Discounted Passes	570	56			389		
Comp Adult	139	355			1,766		
Comp Child	76	139			508		
Comp Family	23	45			196		
Comp Senior	6	42			186		
Comp Youth	20	33			168		
Total Complimentary Passes	264	614			2,824		
Net Day Admissions Revenue	\$ 69,782	\$ 83,588	\$ 63,400	\$ 20,188	\$ 368,426	\$ 260,900	\$ 107,526
Net Childminding Admissions Revenue	\$ 2,924	\$ 3,834	\$ 2,200	\$ 1,634	\$ 16,847	\$ 12,800	\$ 4,047
Net Revenue	\$ 72,706	\$ 87,422	\$ 65,600	\$ 21,822	\$ 385,274	\$ 273,700	\$ 111,573

In April, childminding served 991 children, an increase of 116 children over April 2008.

April 2009 day use admissions are 25.9% over budget. The highest admission days this month were April 1,2 and 3, the last three days of spring break with a combined total of 6,029 day uses and April 13, Easter Monday with 1,812 admissions.

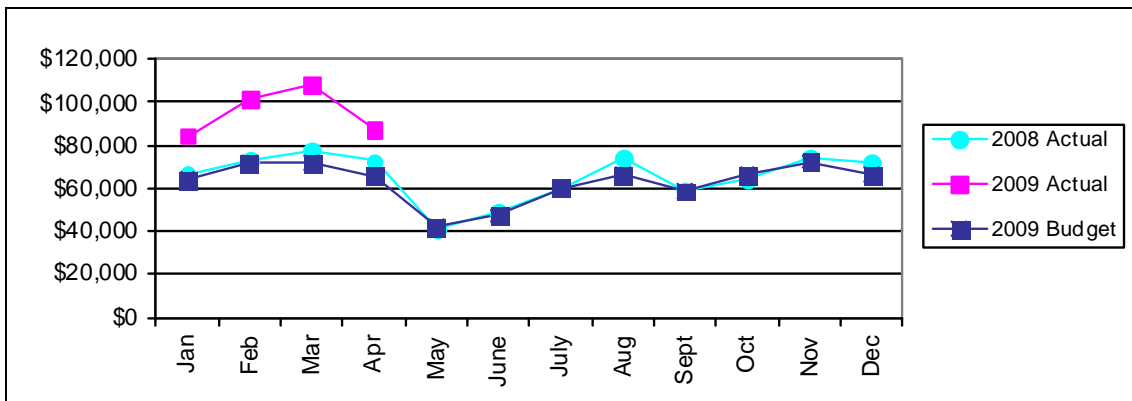
In April, a system was set up to track admission users by requesting a postal code. This information will be helpful to determine where day admission users are coming from.

Paid Day Admissions



April day admissions exceeded 2009 budget by 2,287 paid passes and April 2008 by 1,444 paid passes.

Day Admission Revenue



April day admissions revenue exceeded budget by \$21,822.

Lesson Fees

Lesson Fees	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Fitness	\$ 25,550	\$ 31,937	\$ 25,550	\$ 6,387	\$ 151,425	\$ 137,300	\$ (14,125)
Recreation	\$ 10,200	\$ 11,335	\$ 10,200	\$ 1,135	\$ 38,406	\$ 39,300	\$ 894
Net Revenue	\$ 35,750	\$ 43,272	\$ 35,750	\$ 7,522	\$ 189,831	\$ 176,600	\$ (13,231)

April 2009 lesson fee revenue has exceeded budget targets.

Fitness

Fitness services continue to be strong at 25% above budget

Drop-in fitness class and fitness centre attendance continues to remain strong.

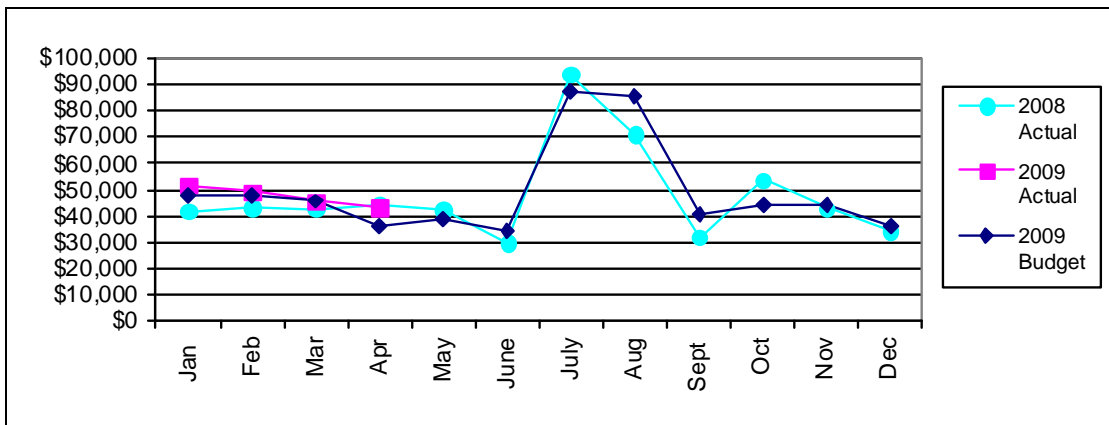
Some of the popular registered programs this month were the Occupational Performance Program, Toughen Up, Hatha Yoga, Pilates, and Co-Ed Boot Camp.

High participation continues in Monday and Wednesday evening drop-in fitness classes in the gymnasium court, seeing over 60 people per class.

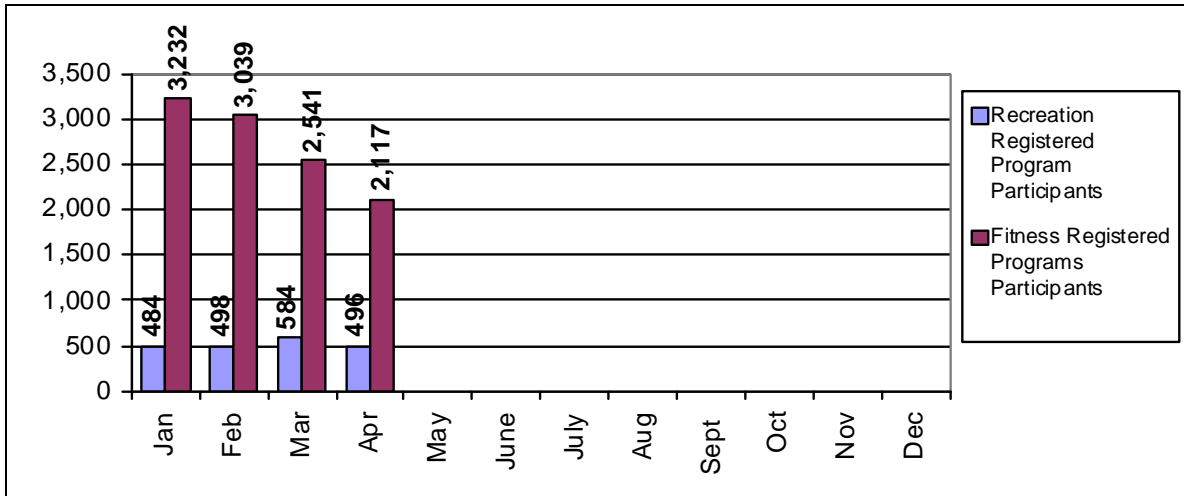
Recreation

Revenue for Recreation programs is currently in line with budget. Registration for Summer camps is currently at 20%.

Lesson Fees Revenue



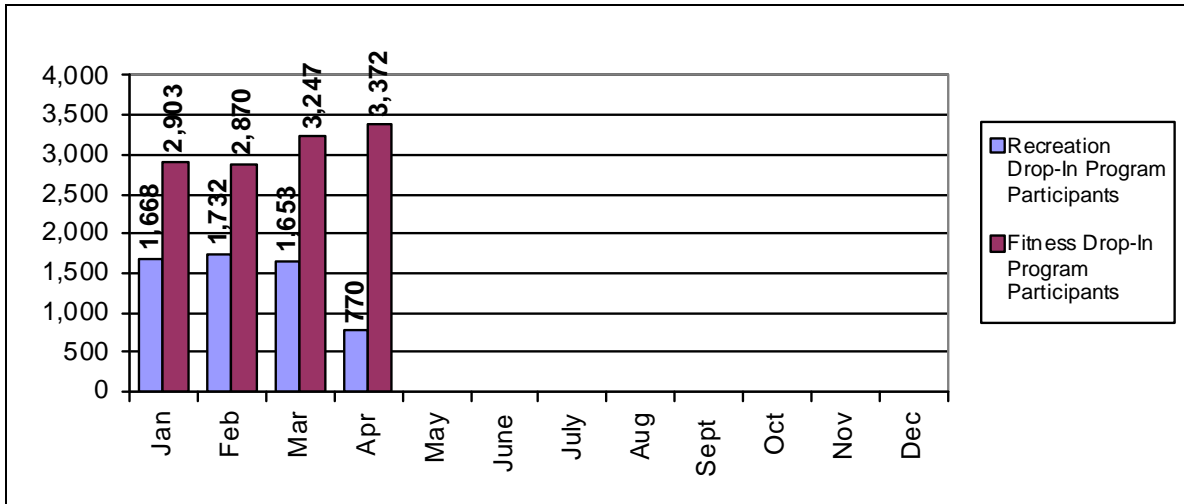
2009 Participants in Registered Programs



Registered fitness program participants are slightly below March 2009 but similar compared to participant levels for April 2008. Fitness revenues were strong at 25% above budget.

The decreases in both Recreation and Fitness participants are seasonal and have been anticipated.

2009 Participants in Drop-In Programs



The Recreation drop-in program participants have decreased due to the shift in season, which is similar to April 2008. This seasonal shift has been anticipated.

Rentals

Rental Revenue	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Arenas	\$ 45,905	\$ 39,028	\$ 45,000	\$ (5,972)	\$ 304,662	\$ 294,500	\$ 10,162
Fieldhouses	\$ 12,330	\$ 12,475	\$ 13,000	\$ (525)	\$ 117,840	\$ 140,000	\$ (22,160)
Gyms	\$ 5,279	\$ 3,926	\$ 5,000	\$ (1,074)	\$ 14,340	\$ 20,500	\$ (6,160)
Meeting rooms	\$ 6,213	\$ 5,765	\$ 5,500	\$ 265	\$ 21,730	\$ 21,600	\$ 130
Leaseholders	\$ 8,779	\$ 13,273	\$ 13,300	\$ (27)	\$ 50,092	\$ 53,200	\$ (3,108)
Parties	\$ 5,558	\$ 4,227	\$ 4,000	\$ 227	\$ 14,366	\$ 14,700	\$ (334)
Total	\$ 84,064	\$ 78,694	\$ 85,800	\$ (7,106)	\$ 523,031	\$ 544,500	\$ (21,469)

Overall, April rental revenue is currently slightly under budget. This is due in part to anticipated Revenue from the Chamber of Commerce Trade Show, not reflected in this month's report. The revenue will be reflected in the May rental revenue.

Party bookings equated to 60 parties booked with a total of 1,776 participants. Higher volume is attributed to teams scheduling year-end wind-ups.

April Event Highlights

- Bridgestone Tire Stanley Cup Event - April 3rd
- St. Albert Chamber of Commerce Trade Show - April 3-5
- Calibre Cup – Hockey Tournament - April 3-5
- City of St. Albert Hockey Challenge - April 9th
- St. Albert Steel Hockey ID Camp - April 10-12
- Griffins Women's Hockey ID Camp - April 17,18,19
- Desa Karate Tournament - April 17,18,19
- Edmonton Blues Lacrosse Tournament - April 24,25,26
- Mini Lights Wheel Chair Basketball Tournament - April 25,26

Rentals are tracked by prime and non-prime hours. Total hours are all hours that a facility can be booked.

Prime time hours effective September 1, 2008 are explained in the chart below:

Days of the week	Prime Time		Non Prime Times	
	Monday, Tuesday, Wednesday, Thursday, Friday	Saturday, Sunday	Monday, Tuesday, Wednesday, Thursday, Friday	Saturday, Sunday
Times	4:30pm – midnight	7am – midnight	12:01am – 4:29pm	12:01am – 6:59am

Primetime hours previous to September 1, 2008 are explained in the chart below:

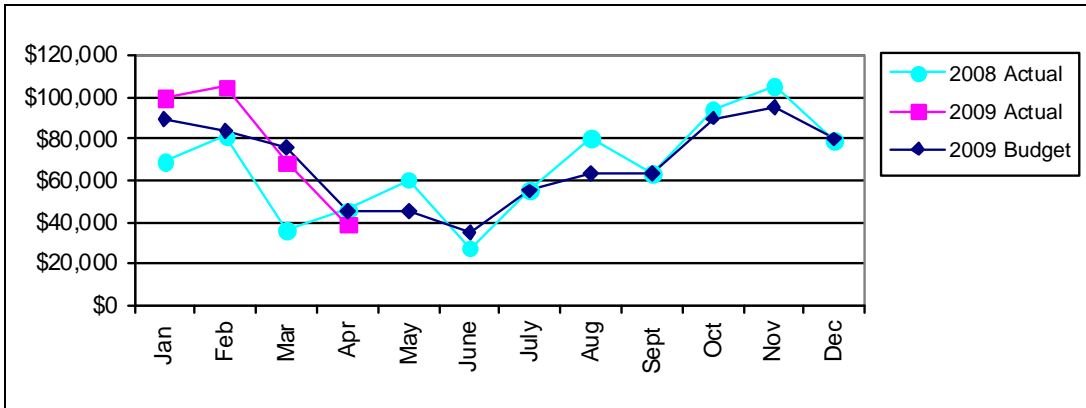
Days of the week	Prime Time		Non Prime Times	
	Monday, Tuesday, Wednesday, Thursday, Friday	Saturday, Sunday	Monday, Tuesday, Wednesday, Thursday, Friday	Saturday, Sunday
Times	5pm – 11pm	7am – 11pm	11:01pm – 4:59pm	11:01pm – 6:59am

Arena

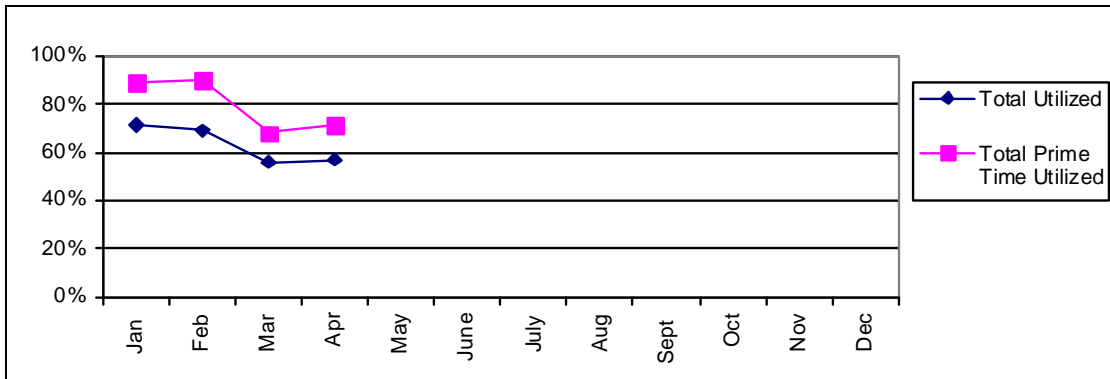
Arena Rentals	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Hours rented	480	632	480	152	2,868	2,610	258
Hours programmed	49	310	50	260	1,327	235	1,092
Total hours used	529	942	530	412	4,195	2,845	1,350
Total hours available	1,494	1,663	1,495	168	6,651	6,175	476
% Utilized Total	35%	57%	35%	21%	63%	46%	17%
Prime time hours rented	386	470	400	70	2,265	2,150	115
Prime time hours programmed	9	170	10	160	679	55	624
Prime time hours used	395	640	410	230	2,944	2,205	739
Prime time hours available	723	900	663	237	3,721	3,073	648
% Utilized Prime Time	55%	71%	62%	9%	79%	72%	7%
Revenue	\$ 45,905	\$ 39,028	\$ 45,000	\$ (5,972)	\$ 304,662	\$ 294,500	\$ 10,162

Arena rental revenue is lower than budgeted due to last minute event cancellations as well as unreceived revenue for St. Albert Chamber of Commerce Trade show, which is expected by the end of May. Trade show hours are included in the actual hours rented, but the revenue is not reflected within this reporting period.

Arena Rental Revenue



Arena Total & Primetime Utilization



Fieldhouses

FH Rental Revenue	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Hours rented	270	443	270	173	1,578	1,390	188
Hours programmed	100	145	100	45	567	380	187
Total hours used	370	588	370	218	2,145	1,770	375
Total hours available	996	996	1,000	- 4	3,978	3,930	48
% Utilized Total	37%	59%	37%	22%	54%	45%	9%
Prime time hours rented	219	339	230	109	1,326	1,220	106
Prime time hours programmed	33	102	35	67	282	155	127
Total Prime time hours used	252	441	265	176	1,608	1,375	233
Prime time hours available	482	504	500	4	2,093	2,010	83
% Utilized Prime Time	52%	88%	53%	35%	77%	68%	8%
Revenue	\$ 12,330	\$ 12,475	\$ 13,000	\$ (525)	\$ 117,840	\$ 140,000	\$ (22,160)

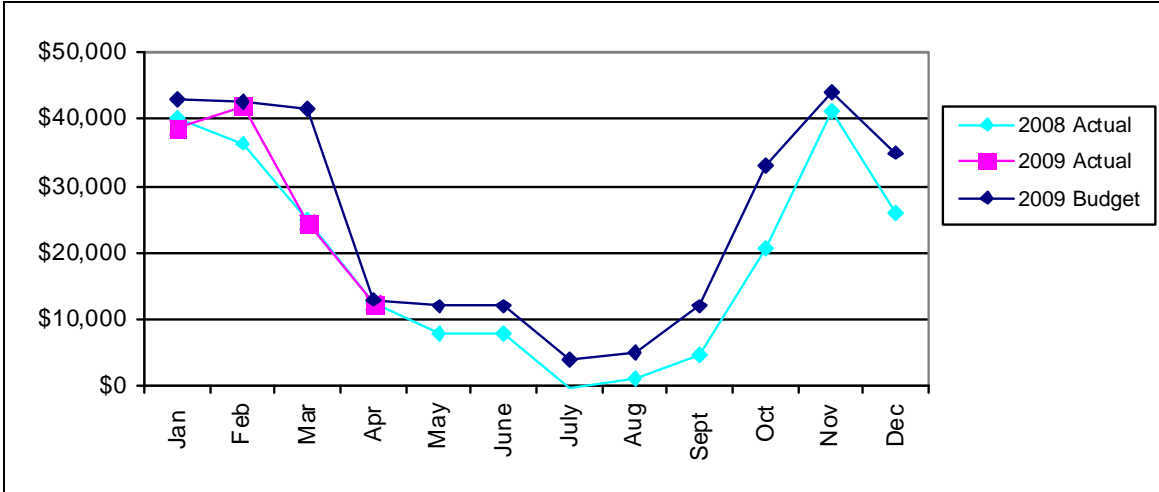
Fieldhouse rental revenue is lower than projected due to a last minute cancellation of space by a group as well as unreceived revenue for St. Albert Chamber of Commerce Trade show, which expected by the end of May. Trade show hours are included in the actual hours rented, but the revenue is not reflected within this reporting period

Program use of prime time hours continues to be significantly higher than budget and 2008 actual (e.g. 102 hrs vs. 33 in 2008). Revenue from program use is realized in a different cost centre.

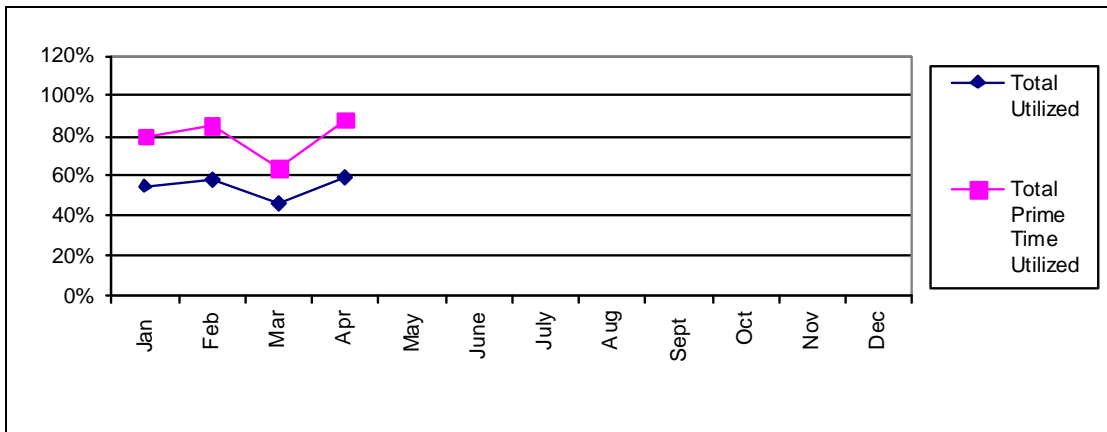
It is important to note that hourly rental rates for sport partner users Spring/Summer is significantly less than Fall/Winter rates.

Removal and reinstallation of turf on the North Field for the Chamber trade Show also made the field house unavailable for approximately 5 days in April.

Fieldhouse Rental Revenue



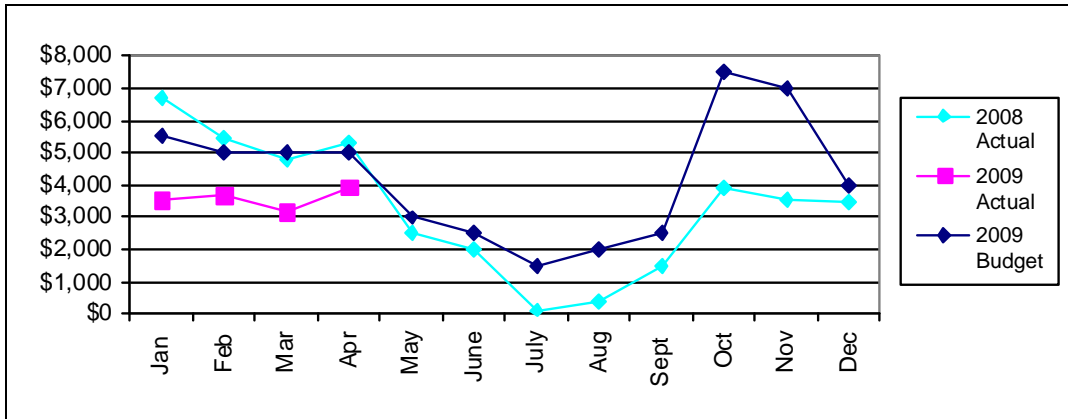
2009 Fieldhouse Total & Primetime Utilization



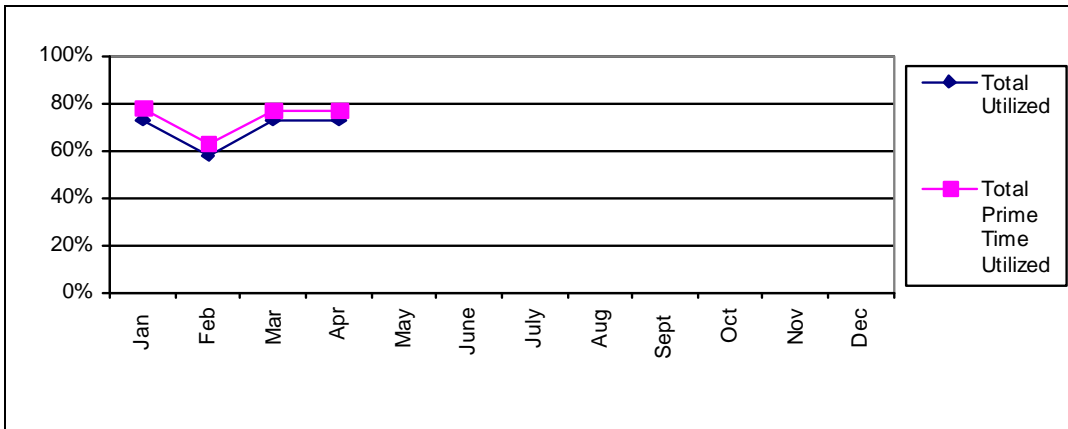
Gyms

Gym Rental Revenue	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Hours rented	154	100	155	-55	388	515	-127
Hours programmed	190	325	190	135	1,324	885	439
Hours of spontaneous use	814	679	815	-136	2,468	2,890	-422
Total hours used	1,158	1,104	1,160	-56	4,180	4,290	-110
Total hours available	1,506	1,506	1,500	6	6,018	6,000	18
% Utilized Total	77%	73%	77%	-4%	69%	72%	-2%
Prime time hours rented	103	77	100	-23	327	415	-88
Prime time hours programmed	96	121	100	21	649	390	259
Prime time hours of spontaneous use	386	383	390	-7	1,352	1,215	137
Total Prime time hours used	585	581	590	-9	2,328	2,020	308
Prime time hours available	723	756	725	31	3,140	3,035	105
% Utilized Prime Time	81%	77%	81%	-5%	74%	67%	8%
Revenue	\$ 5,279	\$ 3,926	\$ 5,000	\$ (1,074)	\$ 14,340	\$ 20,500	\$ (6,160)

Gymnasium Rental Revenue



2009 Gyms Total & Primetime Utilization



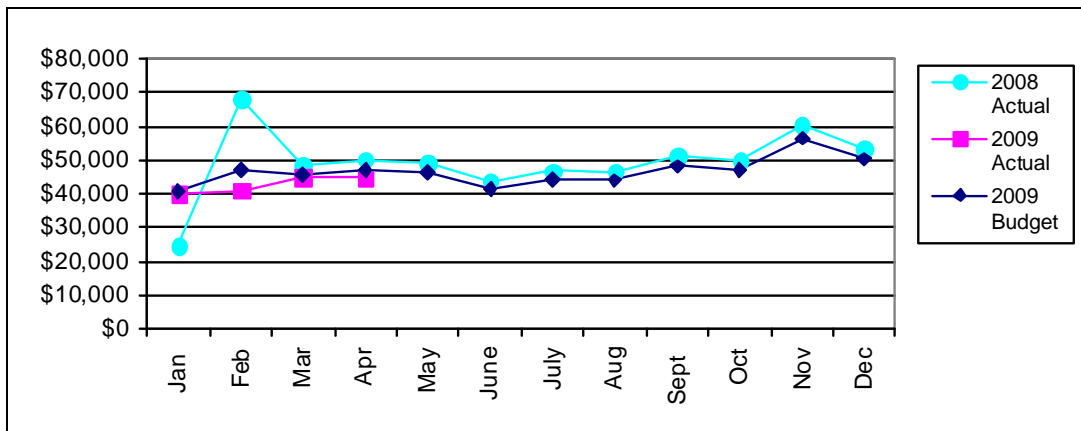
Advertising, Fundraising and Sponsorship

Advertising Fundraising and Sponsorship Revenue	Apr '08 Actuals	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Average	2009 YTD Budget	2009 YTD Variance
Total Space Sold	145	132	139	-7	133	136	-3
Total Space Available	197	197	197	0	197	197	0
Remaining Inventory	52	65	58	7	64	61	3
% of Space Sold	74%	67%	71%	-4%	68%	69%	-1%
Advertising Revenue	\$ 17,610	\$ 13,145	\$ 15,752	\$ (2,607)	\$ 44,154	\$ 54,375	\$ (10,220)
Fundraising/Sponsorship	\$ 32,680	\$ 31,600	\$ 31,600	\$ -	\$ 126,600	\$ 126,600	\$ -
Total Revenue	\$ 50,290	\$ 44,745	\$ 47,352	\$ (2,607)	\$ 170,754	\$ 180,974	\$ (10,220)

Servus Place continues to experience challenges with attracting new advertisers. A review and assessment of inventory and pricing is underway.

Advertising Space at Servus Place	Performance Arena	Mark Messier Arena	Troy Murray Arena	Sarasota field house	Pizza 73 field house	Community Gym	Information Boards	Akinsdale Arena	Total
Spaces available	56	29	29	22	22	4	6	29	197
Spaces sold	52	22	12	13	11	4	1	17	132
Percentage of Spaces Sold	92.9%	75.9%	41.4%	59.1%	50.0%	100.0%	16.6%	58.6%	67.0%

Advertising and Sponsorship

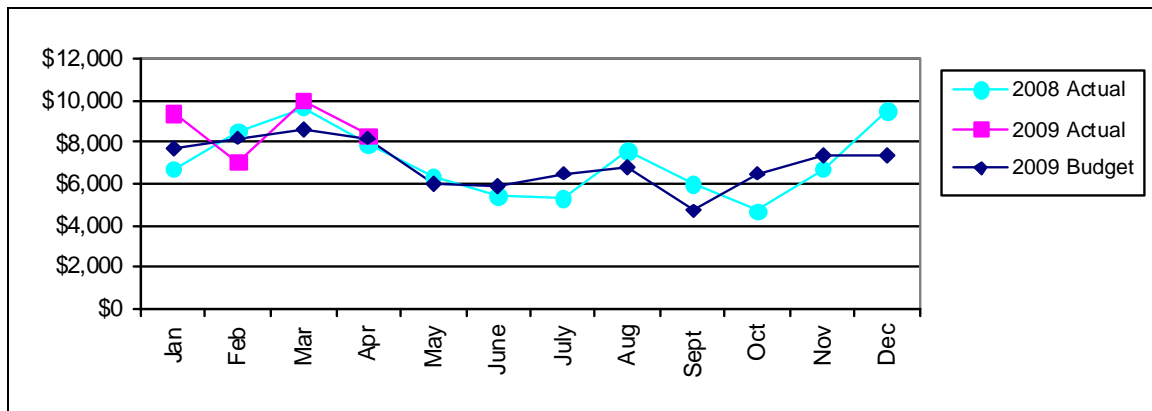


Commissions & Vending

Commissions and Vending	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Vending Commission Revenue	\$ 4,862	\$ 6,446	\$ 5,400	\$ 1,046	\$ 22,512	\$ 21,500	\$ 1,012
Locker Revenue	\$ 2,917	\$ 1,560	\$ 2,800	\$ (1,240)	\$ 10,454	\$ 11,200	\$ (746)
Guest Services	\$ 115	\$ 328	\$ -	\$ 328	\$ 1,872	\$ -	\$ 1,872
Revenue	\$ 7,894	\$ 8,334	\$ 8,200	\$ 134	\$ 34,838	\$ 32,700	\$ 2,138

Commissions and vending are tracking very close to budget for 2009.

Commissions & Vending Revenue



Expense Analysis

Total expenses for April are \$550,903 (\$613,066 for March), for an average per month \$589,253. Total expense variance for April was \$24,174 under budget (\$27,211 under budget for March).

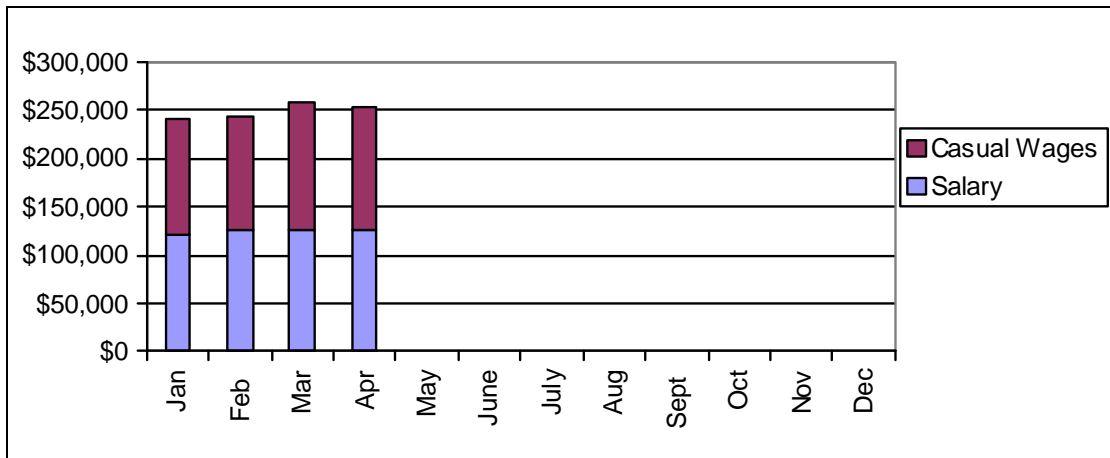
- Personnel Costs are under budget by \$3,704 (-1.3%).
- Contracted & General Services are under budget by \$10,389 (-19.5%).
- Utilities are under budget by \$27,499 (-42.6%).
- Materials, Goods & Supplies are over budget by \$6,236 (18.2%).
- Internal Debt Payments are equal to budget.
- Transfer to Operations - Aquatics is under budget by \$3,578 (-6.3%).
- Transfer to Operations - Public Works is over budget by \$14,760 (28.5%).

Personnel Costs

Personnel Costs	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Salary	\$ 102,977	\$ 125,610	\$ 150,800	\$ (25,190)	\$ 497,541	\$ 603,700	\$ (106,159)
Casual Wages	\$ 100,078	\$ 128,744	\$ 103,850	\$ 24,894	\$ 499,194	\$ 463,350	\$ 35,844
Total Salary and Casual Wages	\$ 203,055	\$ 254,354	\$ 254,650	\$ (296)	\$ 996,735	\$ 1,067,050	\$ (70,315)
Benefits	\$ 30,315	\$ 37,992	\$ 41,400	\$ (3,408)	\$ 149,986	\$ 169,200	\$ (19,214)
Total	\$ 233,370	\$ 292,346	\$ 296,050	\$ (3,704)	\$ 1,146,721	\$ 1,236,250	\$ (89,529)

Casual wages are over budget by \$35,844 and this is due to the trending of budgeted expenses. This variance is expected to even out over the course of the year.

2009 Total Salaries & Casual Wages

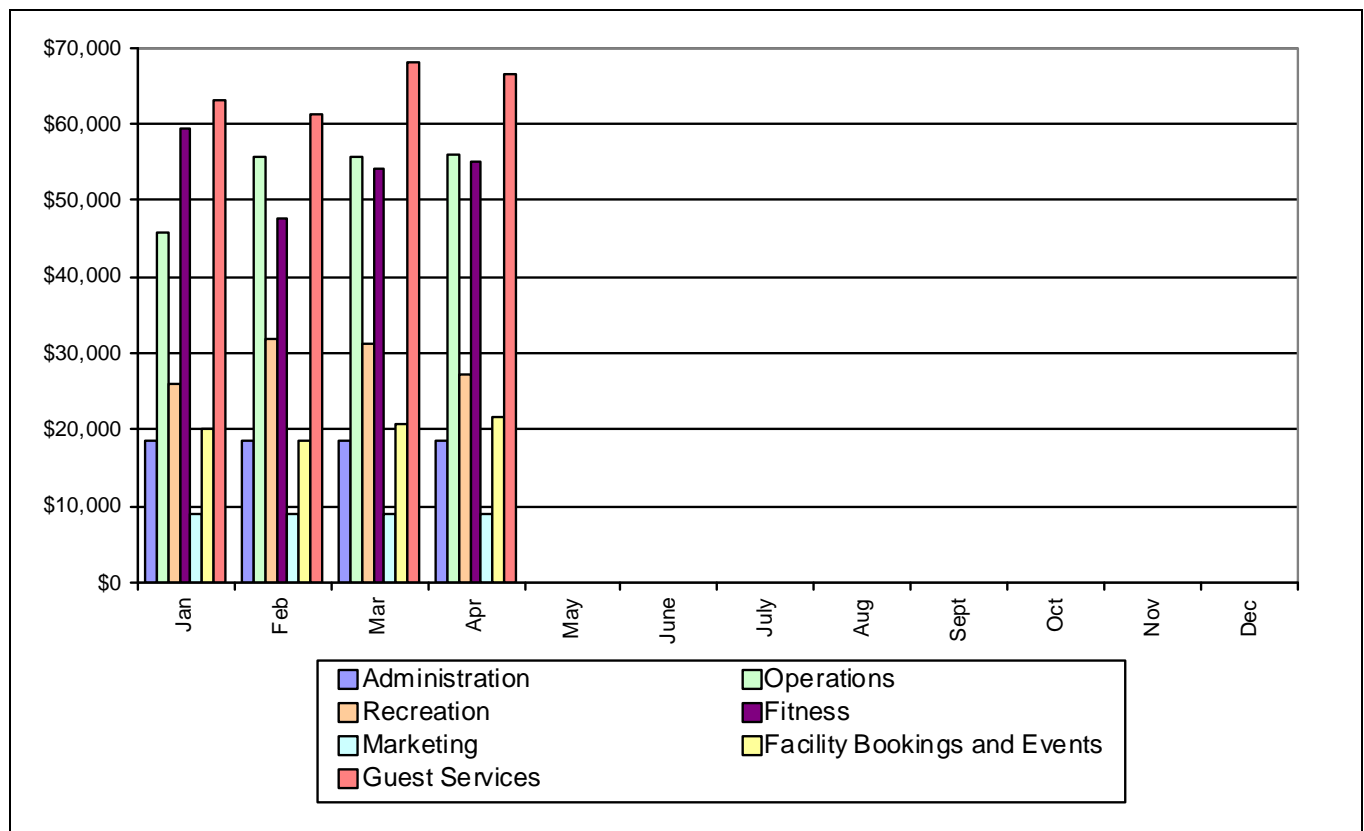


Personnel by Cost Centre	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Administration	\$ 16,278	\$ 18,505	\$ 19,950	\$ (1,445)	\$ 74,425	\$ 79,850	\$ (5,425)
Operations	\$ 47,469	\$ 56,156	\$ 58,900	\$ (2,744)	\$ 213,499	\$ 243,800	\$ (30,301)
Recreation*	\$ 75,639	\$ 27,398	\$ 27,100	\$ 298	\$ 116,754	\$ 118,600	\$ (1,846)
Fitness*	\$ -	\$ 55,030	\$ 62,400	\$ (7,370)	\$ 216,214	\$ 271,100	\$ (54,886)
Marketing**	\$ 23,432	\$ 8,861	\$ 9,200	\$ (339)	\$ 35,444	\$ 36,800	\$ (1,356)
Facility Bookings and Events**	\$ -	\$ 21,750	\$ 19,900	\$ 1,850	\$ 81,198	\$ 79,800	\$ 1,398
Guest Services	\$ 40,237	\$ 66,654	\$ 57,200	\$ 9,454	\$ 259,201	\$ 237,100	\$ 22,101
Subtotal	\$ 203,055	\$ 254,354	\$ 254,650	\$ (296)	\$ 996,735	\$ 1,067,050	\$ (70,315)
Benefits	\$ 30,315	\$ 37,992	\$ 41,400	\$ (3,408)	\$ 149,986	\$ 169,200	\$ (19,214)
Total Personnel Costs	\$ 233,370	\$ 292,346	\$ 296,050	\$ (3,704)	\$ 1,146,721	\$ 1,236,250	\$ (89,529)

* In 2008, Recreation and Fitness were included together in the Athletic, Fitness and Wellness cost centre. In 2009, they are broken out individually.

** In 2008, Marketing and Facility Bookings and Events were included together in the Marketing cost centre. In 2009, they are broken out individually.

2009 Total Salary and Casual Wages Costs by Cost Centre

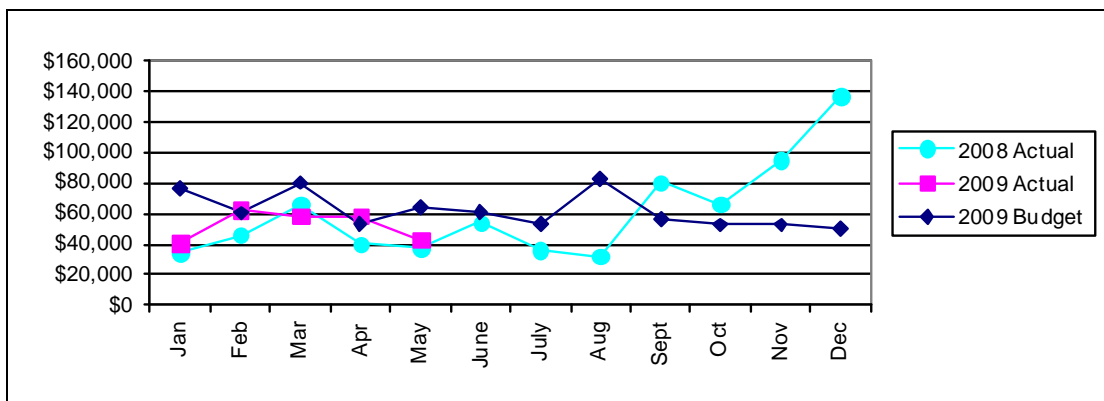


Contracted & General Services

Contracted & General Services	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
	\$ 40,074	\$ 42,988	\$ 53,477	\$ (10,489)	\$ 204,244	\$ 270,548	\$ (66,304)

A significant portion of the variance in contracted and general services is due to unspent marketing and development and training dollars. This variance is expected to even out over the course of the year.

Contracted & General Services Expenses



Utilities

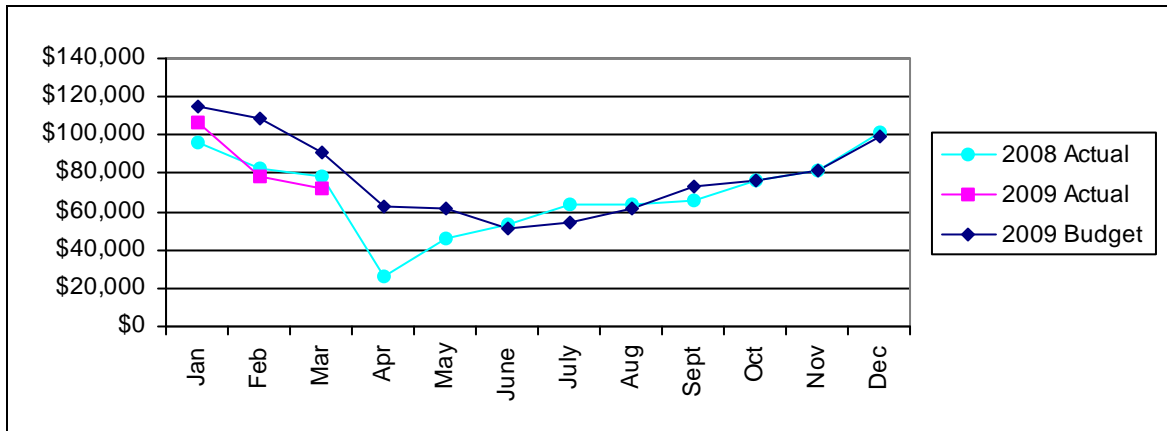
Utilities	Apr '08 Actuals	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Gas	\$(10,073)	\$ 16,883	\$ 18,000	\$ (1,117)	\$118,354	\$172,900	\$(54,546)
Water	\$ 4,295	\$ 5,854	\$ 7,300	\$ (1,446)	\$ 21,638	\$ 30,900	\$ (9,262)
Electricity	\$ 31,630	\$ 34,465	\$ 37,300	\$ (2,835)	\$173,669	\$172,600	\$ 1,069
Total	\$ 25,852	\$ 57,202	\$ 62,600	\$ (5,398)	\$313,661	\$376,400	\$(62,739)

The majority of the utilities variance is due to lower than budgeted natural gas rates. The price of natural gas has dropped significantly since the budget was set.

The 2008 utilities indicated above are based on the actual consumption each month. Estimates are used for 2009 because there is always a delay between receiving the utility bills and the monthly reporting, therefore, these numbers will not match the Utility information in the Statement of Revenue and Expenditures. The graph and chart are updated based on the most current information.

The table does not include cable, waste disposal or telephone, which is reflected in the Utilities line of the Statement of Revenue and Expenditures.

Utilities Expenses (Gas, Water and Electricity)

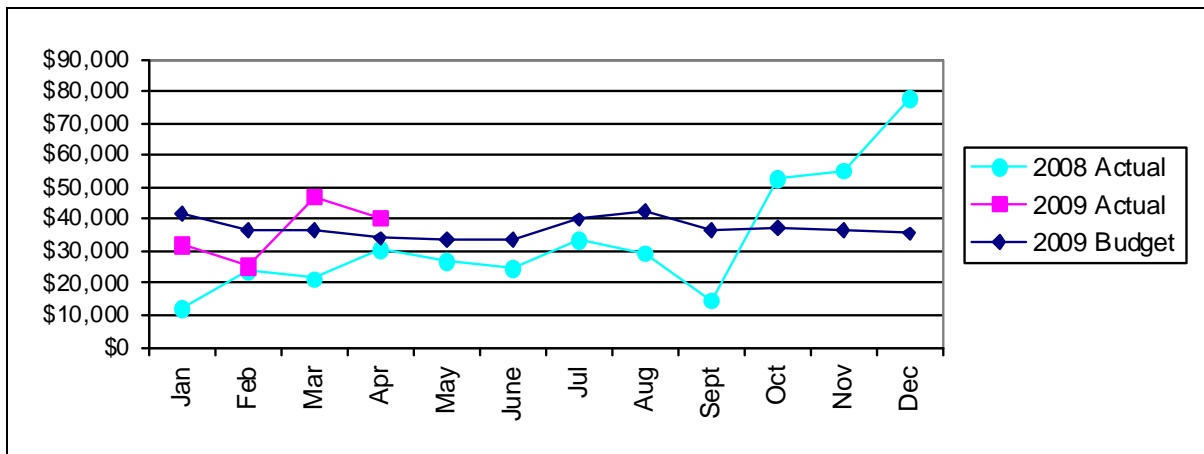


Materials, Goods & Supplies

Materials, Goods & Supplies	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
	\$ 30,701	\$ 40,486	\$ 34,150	\$ 6,336	\$ 145,720	\$ 149,600	\$ (3,880)

Materials, goods and supplies expenses are currently in line with budget.

Materials, Good & Supplies Expenses



Transfer to Aquatics, Public Works & Corporate Services

Internal Contracts	Apr '08 Actual	Apr '09 Actual	Apr '09 Budget	Apr '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Aquatics Internal Contracts	\$ 36,970	\$ 53,622	\$ 57,200	\$ (3,578)	\$ 235,509	\$ 228,800	\$ 6,709
Public Works Internal Contracts	\$ 51,079	\$ 66,560	\$ 51,800	\$ 14,760	\$ 240,794	\$ 207,400	\$ 33,394
Total Internal Contracts	\$ 113,709	\$ 120,182	\$ 109,000	\$ 11,182	\$ 476,303	\$ 436,200	\$ 40,103

Aquatics internal contracts were over budget in March 2008 due in part to a miss allocated salary. Adjustments that have been made in April to reflect this correction and bring the 2009 actual in line with budget.

Public works internal contract is significantly over budget. Further analysis with public works is ongoing.

