

Servus Place Monthly Report



August 2009

**City of St. Albert
Servus Credit Union Place
Income Statement of Revenue and Expenditures
For the Period Ended August 31, 2009**

	2009 August Actual	2009 August Budget	Variance	2009 YTD Actual	2009 YTD Budget	Variance	2009 Approved Budget	YE Forecast
Memberships	\$168,975	\$166,130	\$ 2,845	\$1,590,473	\$1,638,896	\$ (48,423)	\$2,365,600	\$2,323,600
Admission Fees	86,388	66,100	20,288	659,947	489,600	170,347	753,600	1,000,600
Lesson Fees	76,110	85,750	(9,640)	432,046	422,500	9,546	588,000	588,000
Rentals - Facility	139,977	86,300	53,677	884,161	854,300	29,861	1,408,600	1,419,600
Advertising/Sponsorship	46,489	44,069	2,420	353,003	357,389	(4,386)	559,700	546,700
Sale of Goods (Commission & Vending)	7,177	6,800	377	53,500	57,900	(4,400)	83,900	83,900
Miscellaneous Revenue	(26)	600	(626)	10,297	12,700	(2,403)	64,500	64,500
Total Revenue	\$525,090	\$455,749	\$ 69,341	\$3,983,427	\$3,833,285	\$ 150,142	\$5,823,900	\$6,026,900
Personnel Costs	\$317,267	\$329,750	\$(12,483)	\$2,422,342	\$2,489,850	\$ (67,508)	\$3,731,300	\$3,651,300
Contracted & General Services	73,424	82,377	(8,953)	413,989	531,256	(117,267)	743,100	769,100
Utilities	61,262	63,600	(2,338)	526,175	620,000	(93,825)	958,200	848,200
Materials, Goods & Supplies	36,465	42,650	(6,185)	270,486	299,700	(29,214)	446,400	416,400
Internal Debt Payments	17,900	17,900	-	143,300	143,300	-	215,200	215,200
Transfer to Operations - Aquatics	66,244	61,400	4,844	498,432	498,600	(168)	768,400	768,400
Transfer to Operations - Public Works	45,436	56,500	(11,064)	420,601	454,700	(34,099)	702,000	702,000
Total Expenditure	\$617,998	\$654,177	\$(36,179)	\$4,695,325	\$5,037,406	\$(342,081)	\$7,564,600	\$7,370,600
Net Surplus (Deficit)	\$(92,908)	\$(198,428)	\$105,520	\$ (711,898)	\$(1,204,121)	\$ 492,223	\$(1,740,700)	\$(1,343,700)
Recovery Rate	85%	70%		85%	76%		77%	82%

Servus Place Monthly Report August 2009

The Servus Place deficit for August is \$92,908 (\$168,391 for July), bringing the year to date deficit to \$711,898, for an average of \$88,987 per month. The recovery rate for August is 85% (73% for July). The YTD recovery rate is 85%.

Revenue Analysis

Total revenue for August is \$525,090 (\$456,229 for July), for an average per month of \$497,928. Total revenue variance for August is \$69,341 above budget projections (\$10,443 above budget for July).

- Memberships are above budget projections by \$2,845 (1.7%).
- Admission Fees are above budget projections by \$20,288 (30.7%).
- Lesson Fees are below budget projections by \$9,640 (-11.2%).
- Rentals - Facility are above budget projections by \$53,677 (62.2%).
- Advertising/Sponsorship is above budget projections by \$2,420 (5.5%).
- Sale of Goods (Commission & Vending) is above budget projections by \$377 (5.5%).
- Miscellaneous Revenue is below budget projections by \$626 (-104.3%).

Membership

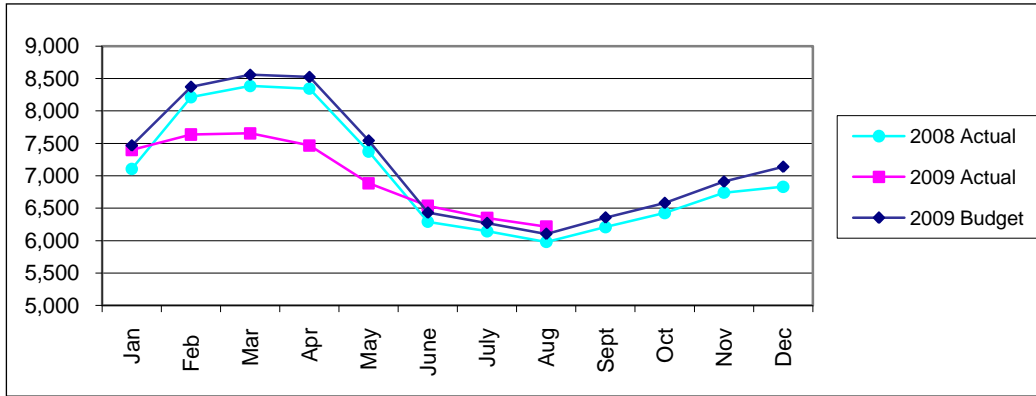
Memberships	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Adult	2,414	2,504	2,414	90	2,915	3,121	-206
Child	953	607	953	-346	711	1,053	-342
Family	1,433	1,826	1,556	270	1,892	1,769	123
Senior	422	498	422	76	607	570	37
Student	343	409	343	66	476	376	100
Youth	416	372	416	-44	418	520	-102
Total Members	5,981	6,216	6,104	112	7,019	7,409	-391
Adult	2,414	2,504	2,414	90	2,915	3,121	-206
Child	953	607	953	-346	707	1,053	-346
Family	301	386	331	55	400	376	24
Senior	422	498	422	76	595	570	25
Student	343	409	343	66	476	376	100
Youth	416	372	416	-44	418	520	-102
Total Paid Membership Units	4,849	4,776	4,879	-103	5,511	6,017	-506
Total Discounted Memberships	1,651	1,872			1,872		
Net Membership Revenue	\$ 149,550	\$ 168,975	\$ 166,130	\$ 2,845	\$1,590,473	\$1,638,896	\$ (48,423)

August 2009 members were 6,216 which is 1.8% over budget and 3.9% over August 2008.

August membership revenue is \$168,975 which is 1.7% over budget and 13.0% over August 2008.

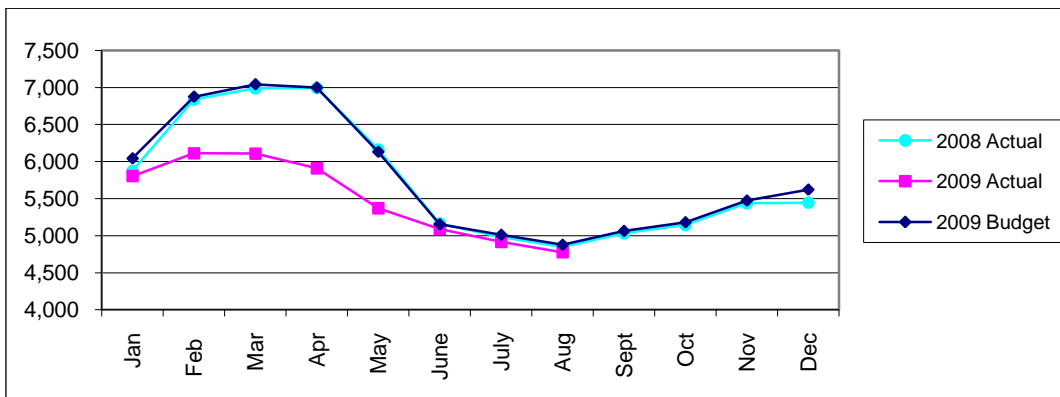
Members are the number of people who have paid for access to the facility and Membership Units are the paid number of Memberships. For August, one family unit represents 4.7 individual members.

Total Members

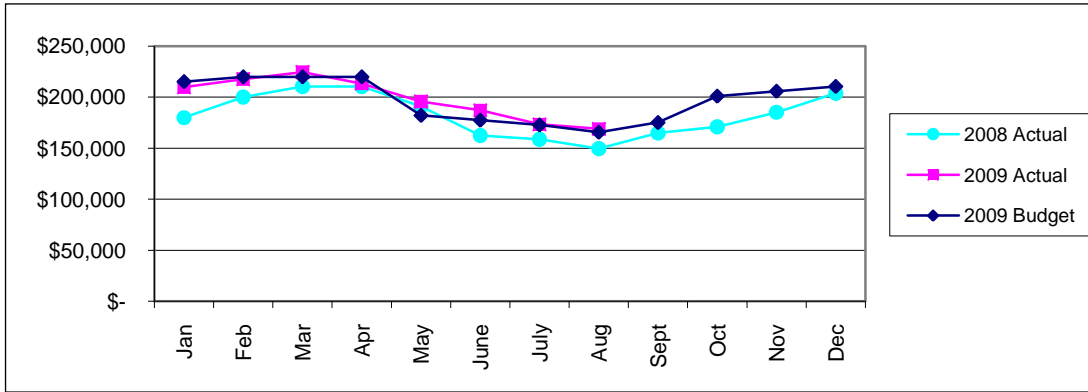


The number of members in August 2009 was 6,216 or 1.8% higher than budget.

Membership Units

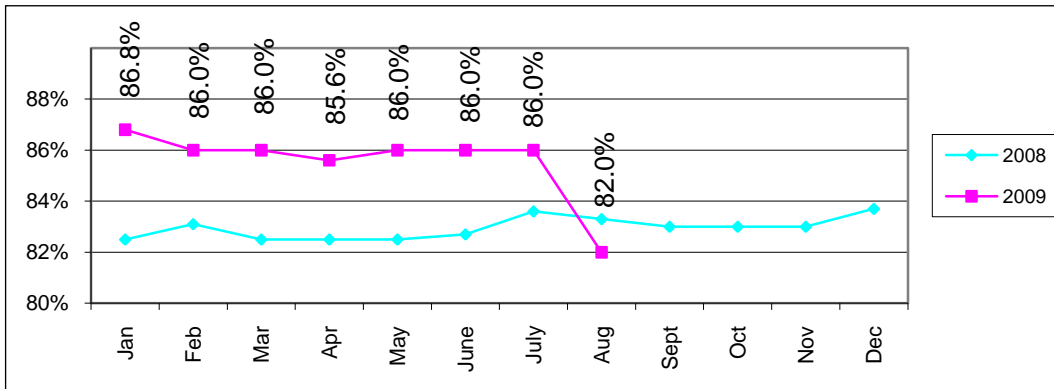


Membership Revenue



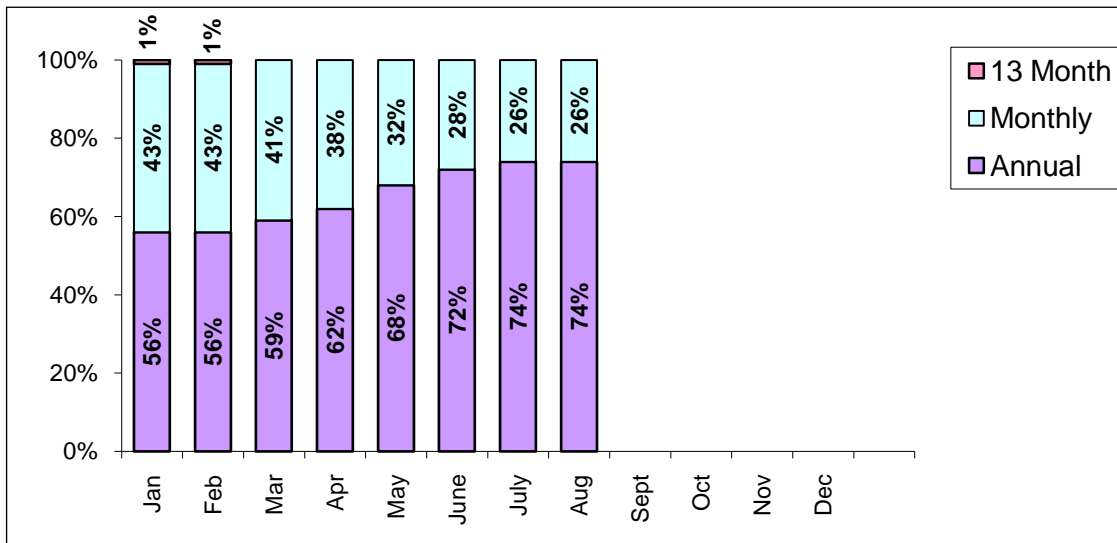
The 2009 budget is based on a blended rate of \$34.05. The actual blended rate for August 2009 is \$35.38.

Percentage of Members who are St. Albert Residents



The percentage of members who are St. Albert residents has decreased to 82.0% in August. The 2009 YTD average percentage of members who are St. Albert residents is 85.6%.

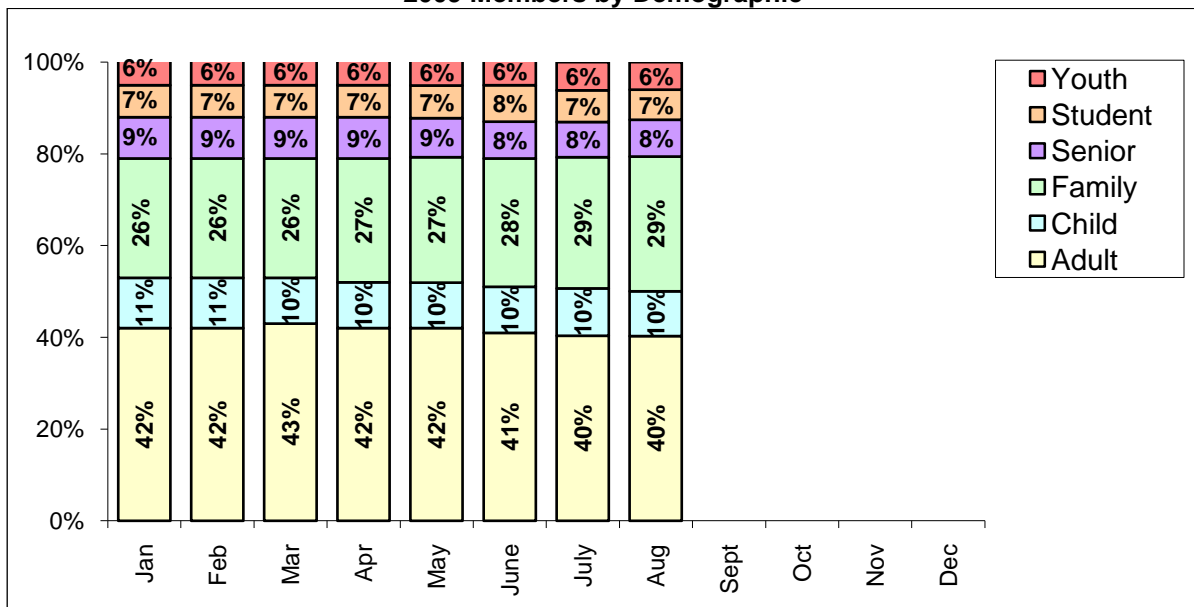
2009 Members by Type



In August 2009, 74% of members are annual members, an increase of 31% over August 2008.

There were 1,872 corporate memberships in August making up 30.1% of the total members.

2009 Members by Demographic



The percentage of adult memberships has decreased 2% over the course of the year, while the percentage of family memberships has increased 3%. All other membership categories remain consistent.

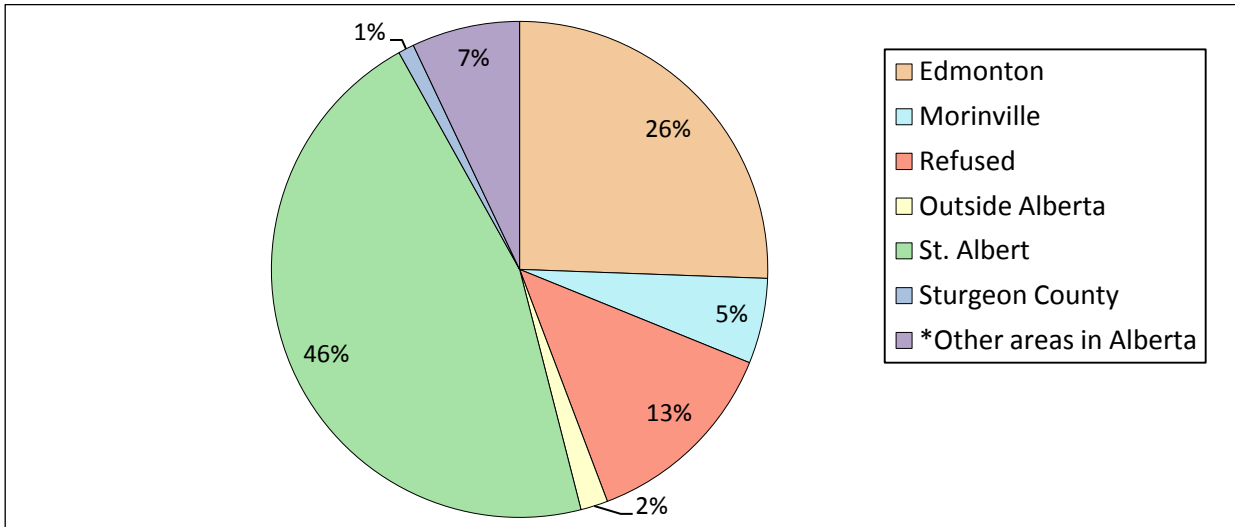
Day Admissions

Day Admission Revenue	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Adult	3,038	3,306	3,038	268	28,134	21,635	6,499
Child	4,478	5,159	4,000	1,159	35,066	28,298	6,768
Family	1,281	1,319	900	419	8,496	6,923	1,573
Senior	232	268	232	36	2,661	2,118	543
Youth	863	1,091	863	228	9,152	6,433	2,719
Total Paid Passes	9,892	11,143	9,033	2,110	83,509	65,407	18,102
Total Membership Swipes	17,312	20,564			234,275		
Total Day Uses	27,204	31,707			317,784		
Group Adult	0	0			0		
Group Child	0	0			326		
Group Youth	0	0			245		
*Total Discounted Passes	0	0			571		
Comp Adult	221	349			2,858		
Comp Child	150	153			929		
Comp Family	37	64			383		
Comp Senior	13	51			318		
Comp Youth	28	46			291		
Total Complimentary Passes	449	663			4,779		
Net Day Admissions Revenue	\$ 72,277	\$ 84,324	\$ 64,900	\$ 19,424	\$ 632,900	\$ 470,100	\$ 162,800
Net Childminding Revenue	\$ 1,528	\$ 2,064	\$ 1,200	\$ 864	\$ 27,046	\$ 19,500	\$ 7,546
Net Revenue	\$ 73,805	\$ 86,388	\$ 66,100	\$ 20,288	\$ 659,947	\$ 489,600	\$ 170,347

In August 2009, childminding served 500 children, an increase of 31.2% children from August 2008.

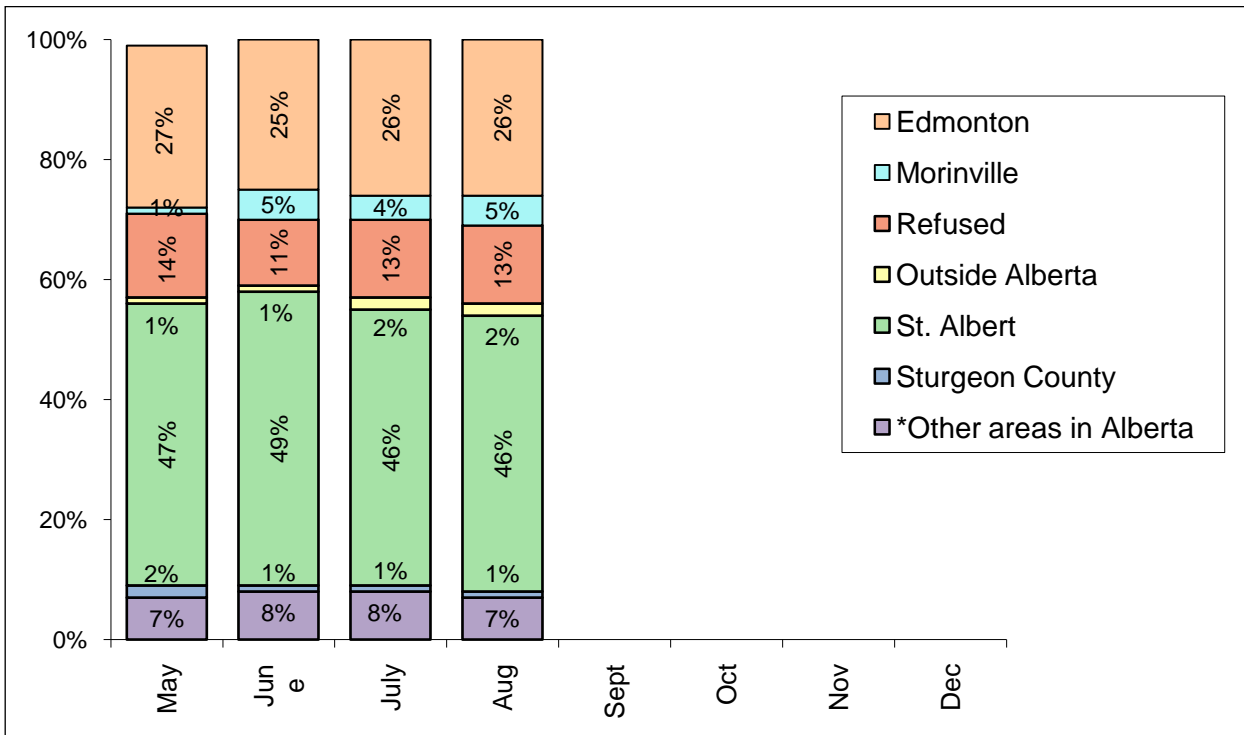
In August 2009 total day uses, which include paid passes and membership swipes, are 31,707 which is 16.6% higher than August 2008.

August 2009 Servus Place Day Admissions - Postal Code Breakdown



* Other areas of Alberta includes Stony Plain, Fort Saskatchewan, Sherwood Park, Spruce Grove and various locations around Alberta.

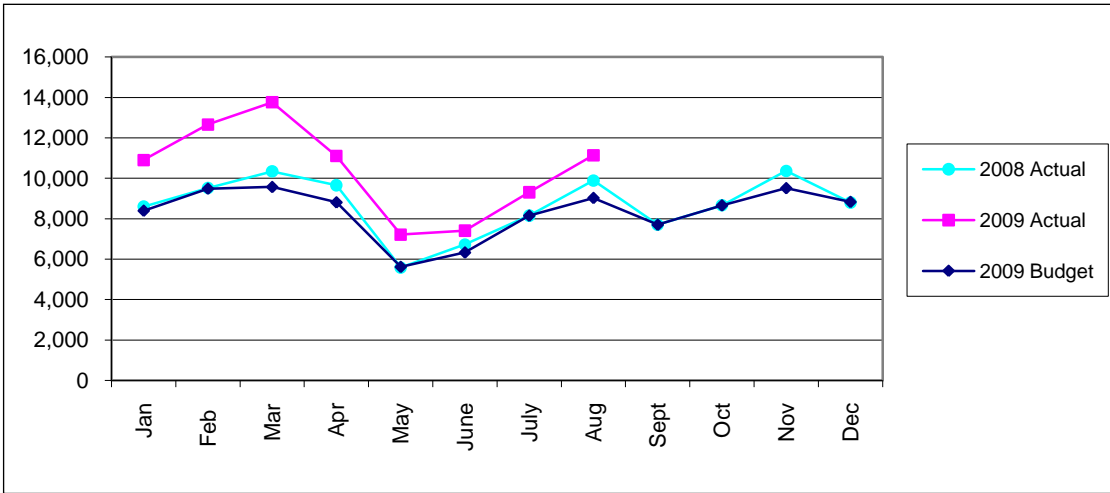
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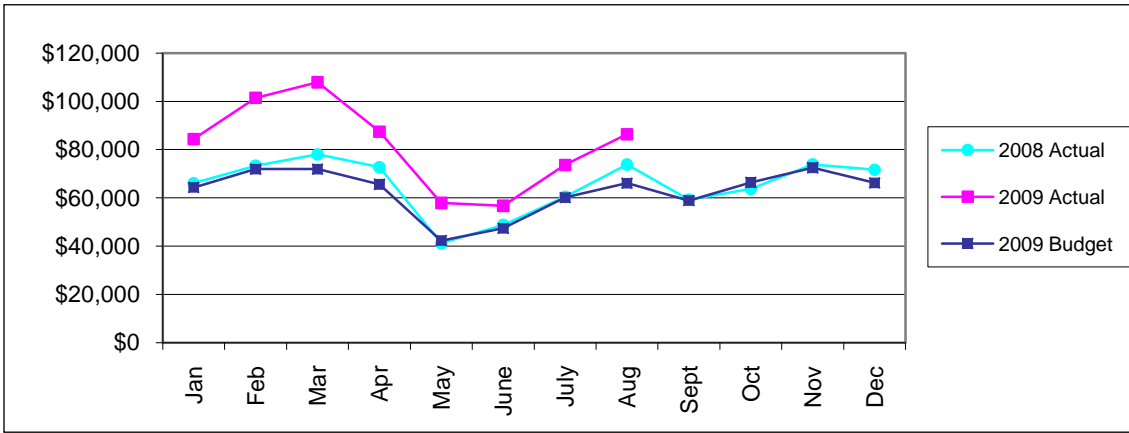
In August, just under half of the paid day admissions accessing Servus Place are from St. Albert (46%). The Edmonton area accounts for 26% of paid day admissions, Sturgeon County for 1% and Morinville for 5%.

Paid Day Admissions



In August 2009 total paid passes are 11,143 which is 23.4% over budget and 12.6% over August 2008.

Day Admission Revenue



In August 2009 day admission revenue is \$86,388 which is over budget by 30.7% and 17.0% over August 2008.

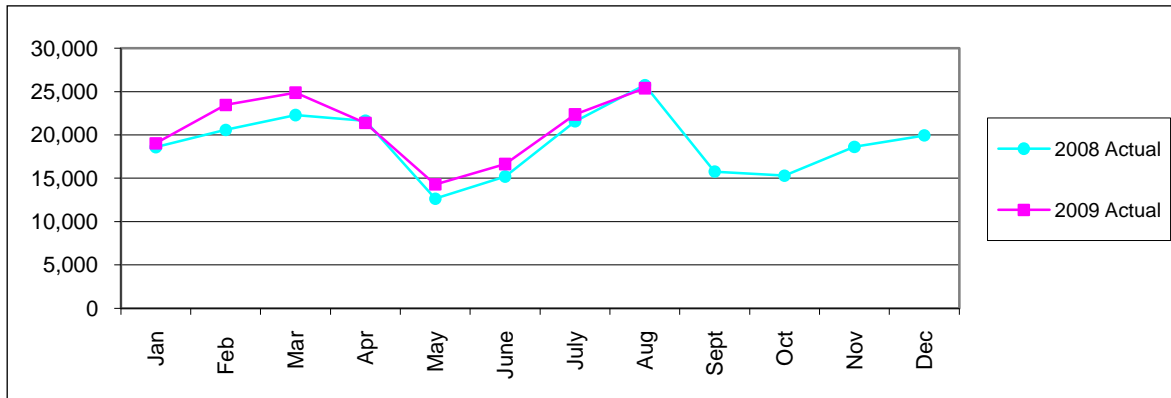
Water Play Park

Water Play Centre Use	Aug '08 Actual	Aug '09 Actual	Aug '09 Variance	2009 YTD Monthly Avg	2009 YTD Total
Hours open	434	434	0	415	3,316
Water Play Centre Users	25,747	25,391	-356	20,924	167,393
Daily Average Per Hour	59	59	0	50	402
Play Pass Swipes - FPRC	2,624	1,836	-788	1,779	14,233
Play Pass Swipes - Grosvenor	744	431	-313	171	1,366
Total Play Pass Users	3,368	2,267	-1,101	1,950	15,599

In August 2009, there were 25,391 users of the Water Play Park, a decrease of -1.4% from August 2008.

One of the benefits of an annual membership at Servus Place is access to all other City affiliate venues (Fountain Park Recreation Centre, Grosvenor Pool, and Akinsdale and Kinex Arenas). In August, member uses were recorded at 2,267 at either Fountain Park Recreation Centre or Grosvenor Pool.

Water Play Park Users



Lesson Fees

Lesson Fees	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Fitness	\$ 19,050	\$ 15,973	\$ 19,050	\$ (3,077)	\$265,083	\$227,600	\$ 37,483
Recreation	\$ 66,700	\$ 60,137	\$ 66,700	\$ (6,563)	\$166,963	\$194,900	\$(27,937)
Net Revenue	\$ 85,750	\$ 76,110	\$ 85,750	\$ (9,640)	\$432,046	\$422,500	\$ 9,546

Fitness and recreation lesson fee revenue are both under budget due to low program enrolment.

Fitness

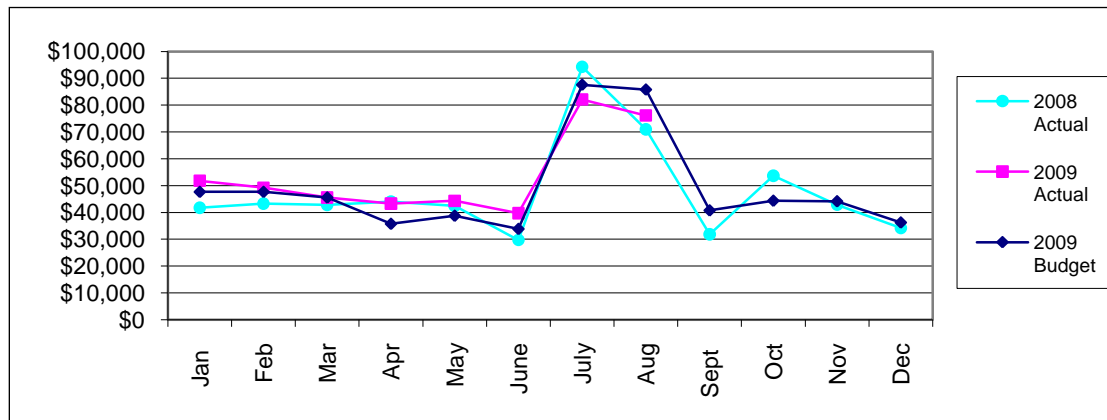
Fitness centre statistics remain quite strong with an average of 544 people per day for August of 2009. The Fitness Centre had 16,502 users for August 2009 an increase of 23.0% over August 2008.

Fitness services continue to be strong providing 185 individual sessions in August 2009. Popular fitness programs in August included Waterbabies, Smart Start Yoga, Smart Start Pilates and Hatha Yoga.

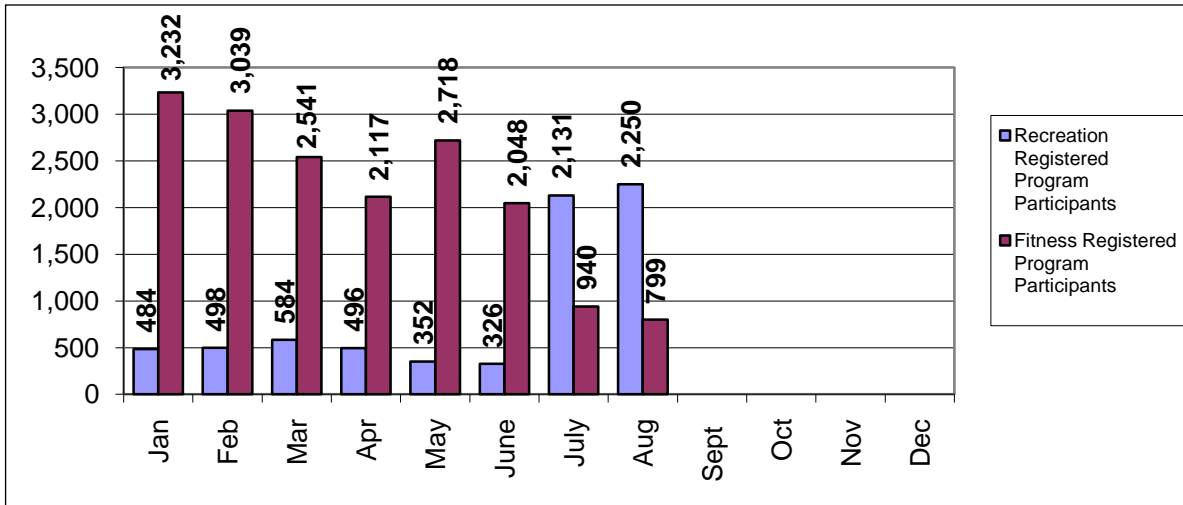
Recreation

Summer camp registrations ran at 72% capacity. This trend is being seen across the region with summer program registrants down from previous years.

Lesson Fees Revenue

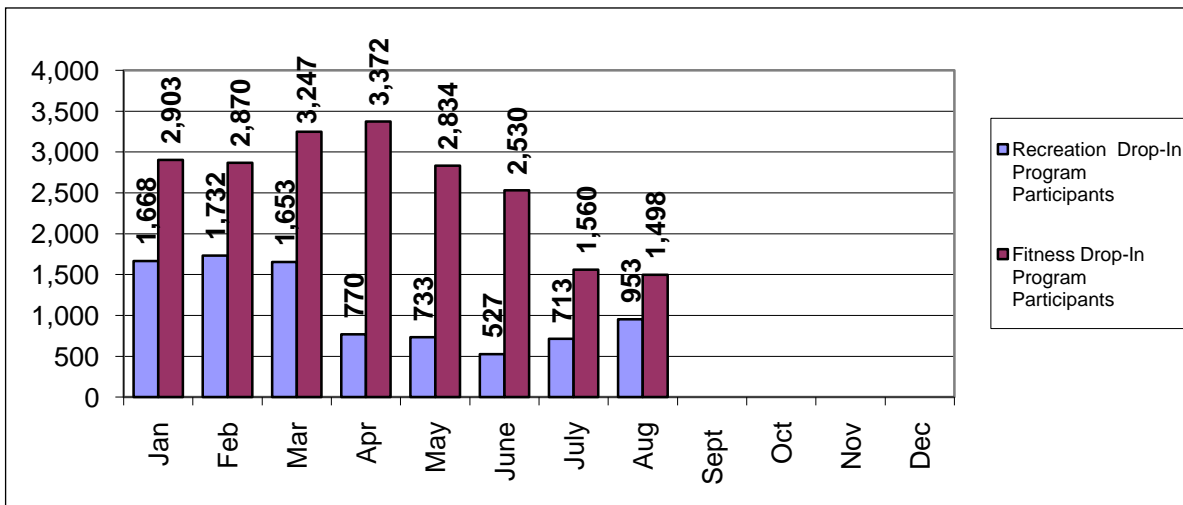


2009 Participants in Registered Programs



The increase in registered recreation program participants is due to the Leader in Training program, in which individuals (ages 12-17) volunteer their time helping with summer camps. They are required to do 35 hours of volunteer time and three training days. There were 27 participants in this program equalling approximately 1,500 volunteer hours in August.

2009 Participants in Drop-In Programs



Recreation drop-in program participation is 953, which is a 67.5% increase over August 2008. This August, there has been an increase in participation in the programming in the Servus Place gymnasiums as well as Shiny and Public skating.

Rentals

Rental Revenue	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Arenas	\$ 80,202	\$105,499	\$ 63,000	\$ 42,499	\$ 537,700	\$ 492,500	\$ 45,200
Fieldhouses	\$ 1,085	\$ 11,250	\$ 5,000	\$ 6,250	\$ 164,214	\$ 173,000	\$ (8,786)
Gyms	\$ 385	\$ 630	\$ 2,000	\$ (1,370)	\$ 19,282	\$ 29,500	\$ (10,218)
Meeting rooms	\$ 3,587	\$ 6,063	\$ 1,750	\$ 4,313	\$ 35,888	\$ 30,050	\$ 5,838
Leaseholders	\$ 11,813	\$ 15,273	\$ 13,300	\$ 1,973	\$ 104,185	\$ 106,400	\$ (2,215)
Parties	\$ 1,052	\$ 1,263	\$ 1,250	\$ 13	\$ 22,892	\$ 22,850	\$ 42
Total	\$ 98,124	\$139,977	\$ 86,300	\$ 53,677	\$ 884,161	\$ 854,300	\$ 29,861

Overall rental revenue is over budget due to additional bookings by hockey camps.

Leaseholder revenue is over budget due to an adjustment of additional concession revenue from January and February 2009.

August Event Highlights

- Edmonton Oilers Hockey School August 1 - 16
- Steel Hockey School August 17 - 21
- Gold in the net Goaltender School August 17 - 21
- Steel Training Camp August 24 - 28
- Your Hockey Hockey School August 17 - 21
- Craig Liebel Hockey School August 24 - 28
- Edmonton Oil Kings Pre Season Tournament August 28 - 30
- Furniture Show August 28 - 30
- Steel Pre Season Game August 31

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:

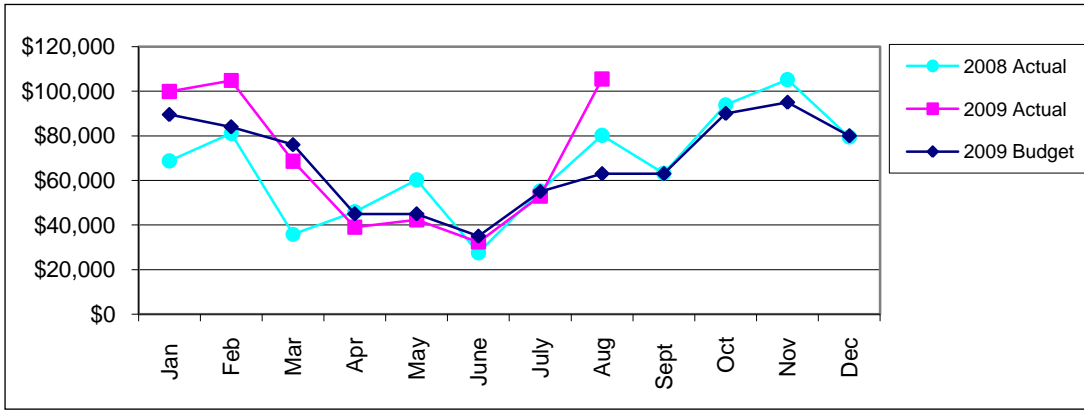
Days of the week	Prime Time		Non Prime Times	
	Monday, Tuesday, Wednesday, Thursday, Friday	Saturday, Sunday	Monday, Tuesday, Wednesday, Thursday, Friday	Saturday, Sunday
Times	5pm – 11pm	7am – 11pm	11:01pm – 4:59pm	11:01pm – 6:59am

Arena

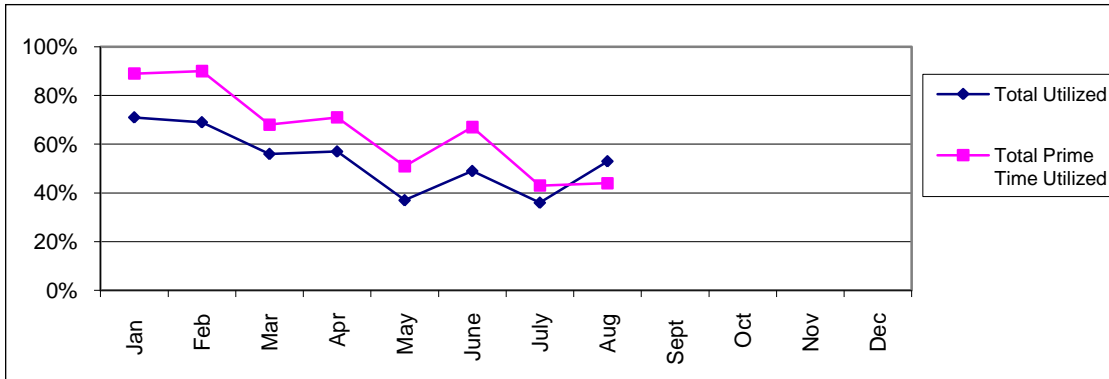
Arena Rental Revenue	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Hours rented	705	787	470	317	5,122	4,862	260
Hours programmed	16	56	20	36	1,595	395	1,200
Total hours used	721	843	490	353	6,717	5,257	1,460
Total hours available	1,717	1,580	1,580	0	12,369	12,369	0
% Utilized Total	42%	53%	31%	22%	54%	43%	12%
Prime time hours rented	341	354	211	143	3,756	3,653	103
Prime time hours programmed	16	47	20	27	950	145	805
Prime time hours used	357	401	231	170	4,706	3,798	908
Prime time hours available	917	921	921	0	7,199	7,199	0
% Utilized Prime Time	39%	44%	25%	18%	65%	53%	13%
Revenue	\$ 80,202	\$105,499	\$ 63,000	\$ 42,499	\$537,700	\$492,500	\$ 45,200

Arena rental revenue is over budget due to additional bookings by hockey camps.

Arena Rental Revenue



Arena Total & Primetime Utilization

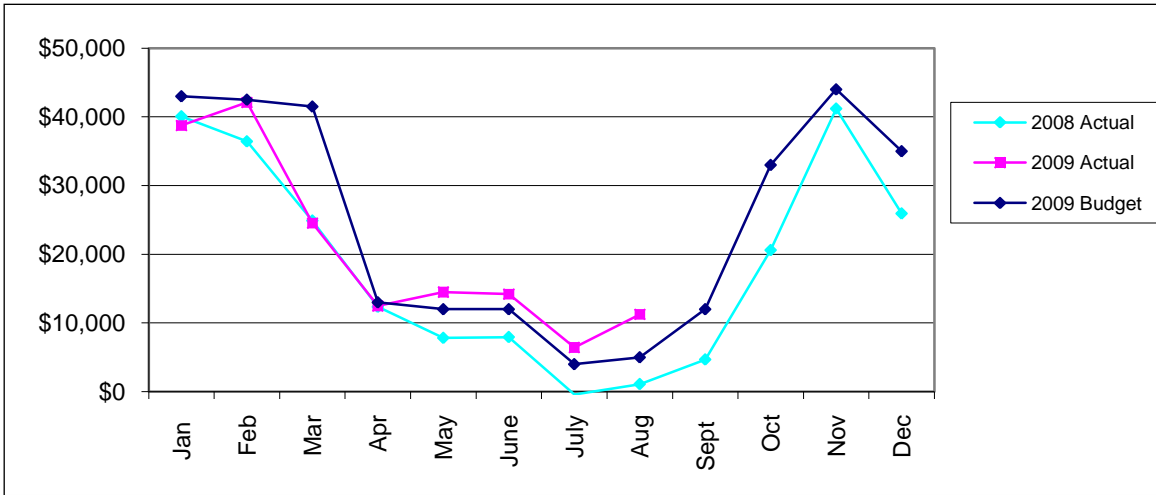


Fieldhouses

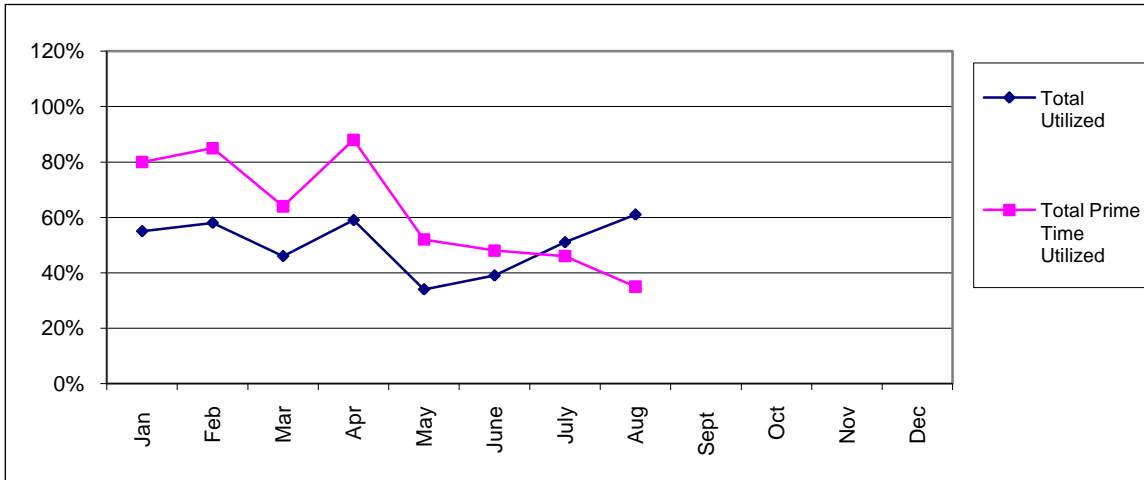
FH Rental Revenue	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Hours rented	44	299	133	166	2,569	2,524	45
Hours programmed	970	326	220	106	1,380	1,115	265
Total hours used	1,014	625	353	272	3,949	3,639	310
Total hours available	1,025	1,029	1,029	0	7,867	7,867	0
% Utilized Total	99%	61%	34%	26%	50%	46%	4%
Prime time hours rented	67	99	44	55	1,967	2,022	-55
Prime time hours programmed	18	115	25	90	618	342	276
Total Prime time hours used	85	214	69	145	2,585	2,364	220
Prime time hours available	530	606	606	0	4,265	4,265	0
% Utilized Prime Time	16%	35%	11%	24%	61%	55%	5%
Revenue	\$ 1,085	\$ 11,250	\$ 5,000	\$ 6,250	\$164,214	\$173,000	\$ (8,786)

Fieldhouse rental revenue is over budget due to additional bookings by hockey camps using the fieldhouses for the dry land training portion of their program.

Fieldhouse Rental Revenue



2009 Fieldhouse Total & Primetime Utilization

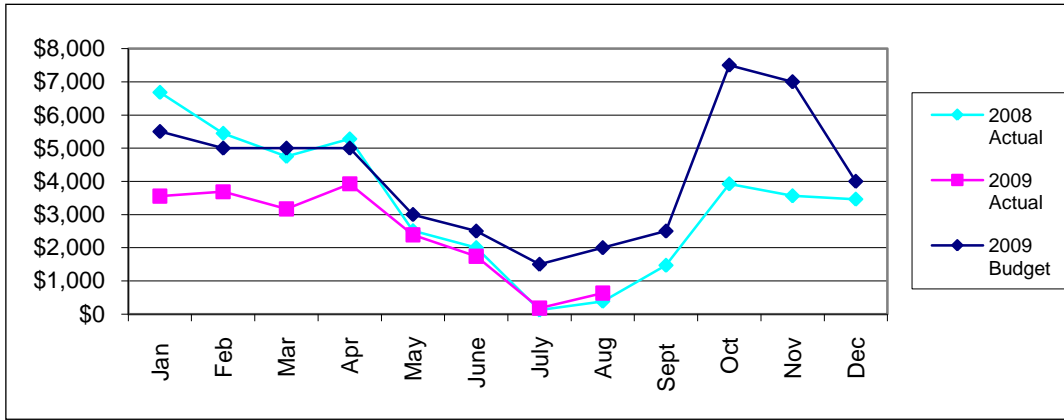


Gyms

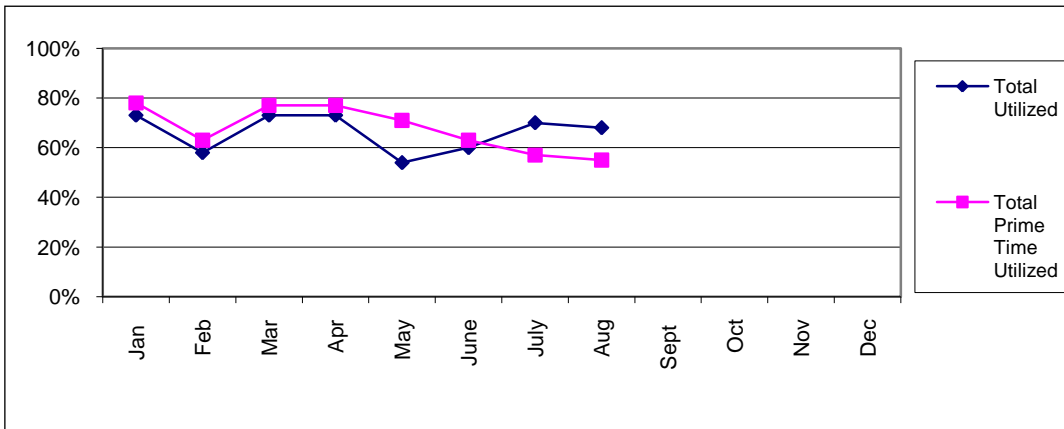
Gym Rental Revenue	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Hours rented	4	10	32	-22	512	766	-254
Hours programmed	384	491	385	106	2,899	2,150	749
Hours of spontaneous use	650	475	566	-91	4,383	5,693	-1,310
Total hours used	1,038	976	983	-7	7,794	8,609	-815
Total hours available	1,551	1,427	1,427	0	11,764	11,764	0
% Utilized Total	67%	68%	69%	1%	66%	73%	-7%
Prime time hours rented	4	10	8	2	437	298	139
Prime time hours programmed	95	180	95	85	1,361	785	576
Prime time hours of spontaneous use	376	287	478	-191	2,522	3,470	-948
Total Prime time hours used	475	477	581	-104	4,320	4,553	-232
Prime time hours available	706	860	860	0	6,382	6,382	0
% Utilized Prime Time	67%	55%	68%	-12%	68%	71%	-4%
Revenue	\$ 385	\$ 630	\$ 2,000	\$(1,370)	\$19,282	\$29,500	(10,218)

Demand for rentals in gymnasiums during August is very low but experiences strong use by programs and spontaneous use by guests and members.

Gymnasium Rental Revenue



2009 Gyms Total & Primetime Utilization



Advertising, Fundraising and Sponsorship

Advertising Fundraising and Sponsorship Inventory	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Average	2009 YTD Budget	2009 YTD Variance
Total Space Sold	143	135	150	-15	133	143	-10
Total Space Available	197	197	197	0	197	197	0
Remaining Inventory	54	62	47	15	64	54	10
% of Space Sold	73%	69%	76%	-8%	68%	72%	-5%

Advertising Space at Servus Place	Performance Arena	Mark Messier Arena	Troy Murray Arena	Sarasota fieldhouse	Pizza 73 fieldhouse	Community Gym	Information Boards	Akinsdale Arena	Total
Spaces available	56	29	29	22	22	4	6	29	197
Spaces sold	48	25	16	13	11	4	1	17	135
Percentage of Spaces Sold	86%	86%	55%	59%	50%	100%	17%	59%	69%

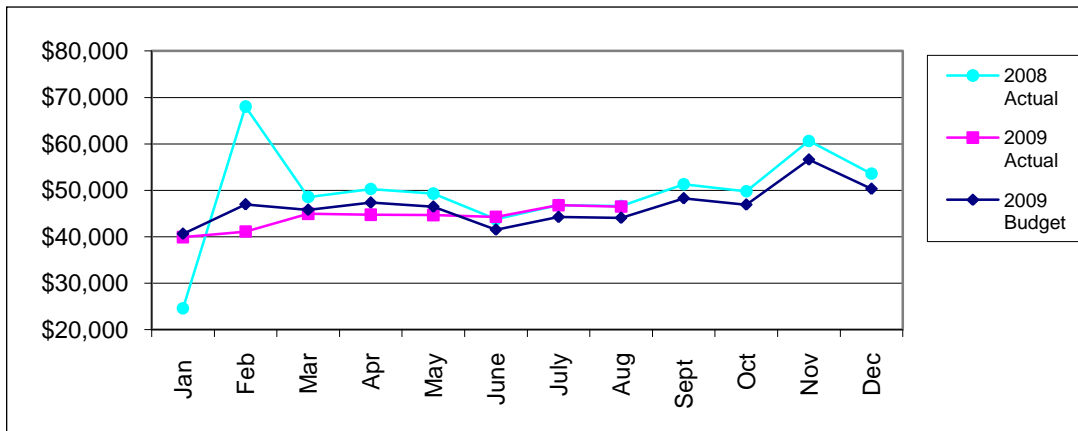
The charts above represent the number of advertisements, of all value, sold in August.

Advertising Fundraising and Sponsorship Revenue	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Average	2009 YTD Budget	2009 YTD Variance
Advertising Revenue	\$ 13,940	\$ 14,889	\$ 12,469	\$ 2,420	\$ 99,903	\$ 104,290	\$ (4,387)
Fundraising/Sponsorship	\$ 32,680	\$ 31,600	\$ 31,600	\$ -	\$ 253,100	\$ 253,100	\$ -
Total Revenue	\$ 46,620	\$ 46,489	\$ 44,069	\$ 2,420	\$ 353,003	\$ 357,389	\$ (4,386)

The chart above recognizes the revenue generated for all advertisements in a given month.

Revenue for ads posted after the first of the month are recognized on a pro-rated basis. While the number of ads sold is down, revenue is up because advertisements at a higher rate were the ones sold.

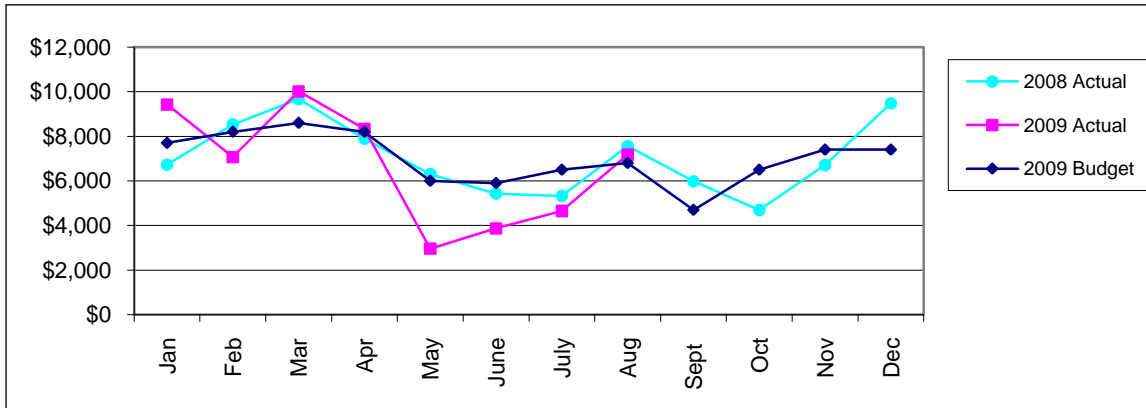
Advertising and Sponsorship



Commissions & Vending

Commissions and Vending	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Vending Commission Revenue	\$ 5,223	\$ 5,122	\$ 4,700	\$ 422	\$ 34,755	\$ 37,700	\$ (2,945)
Locker Revenue	\$ 2,227	\$ 1,697	\$ 2,100	\$ (403)	\$ 15,639	\$ 20,200	\$ (4,561)
Guest Services	\$ 110	\$ 358	\$ -	\$ 358	\$ 3,107	\$ -	\$ 3,107
Total Revenue	\$ 7,560	\$ 7,177	\$ 6,800	\$ 377	\$ 53,500	\$ 57,900	\$ (4,400)

Commissions & Vending Revenue



Expense Analysis

Total expenses for August are \$617,998 (\$624,620 for July), for an average per month \$586,916. Total expense variance for August was \$36,179 below budget projections (\$10,443 above budget for July).

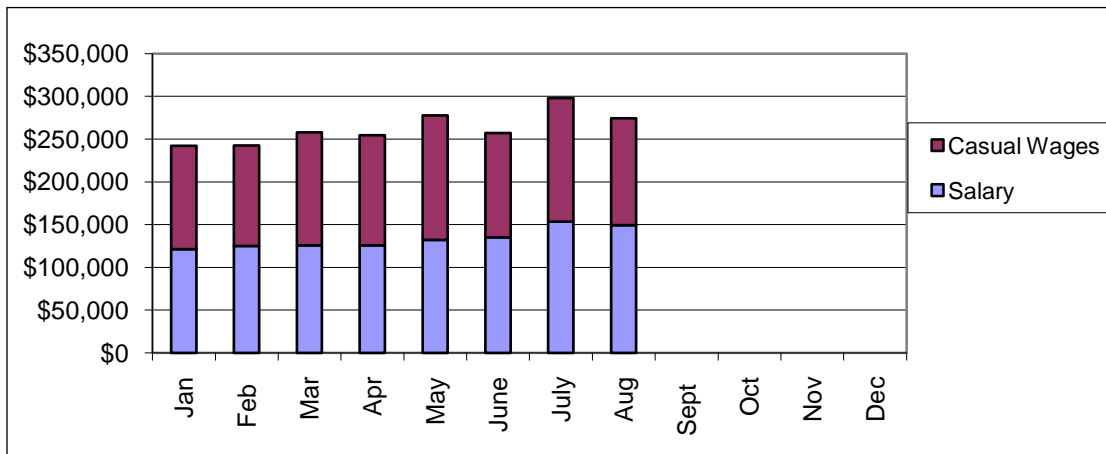
- Personnel Costs are below budget projections by \$12,483 (-3.8%).
- Contracted & General Services are below budget projections by \$8,953 (-10.9%).
- Utilities are below budget projections by \$2,338 (-3.7%).
- Materials, Goods & Supplies are below budget projections by \$6,185 (-14.5%).
- Internal Debt Payments are equal to budget.
- Transfer to Operations - Aquatics is above budget projections by \$4,844 (7.9%).
- Transfer to Operations - Public Works is below budget projections by \$11,064 (-19.6%).

Personnel Costs

Personnel Costs	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Salary	\$ 116,451	\$ 149,238	\$ 150,800	\$ (1,562)	\$1,067,745	1,206,300	\$(138,555)
Casual Wages	\$ 140,576	\$ 125,184	\$ 135,050	\$ (9,866)	1,036,211	\$ 943,550	\$ 92,661
Total Salary and Casual Wages	\$ 57,027	\$ 74,422	\$ 85,850	\$ (11,428)	\$2,103,956	\$2,149,850	\$ (45,894)
Benefits	\$ 36,792	\$ 42,845	\$ 43,900	\$ (1,055)	\$ 318,386	\$ 340,000	\$ (21,614)
Total Revenue	\$ 293,819	\$ 317,267	\$ 329,750	\$ (12,483)	\$2,422,342	\$2,489,850	\$ (67,508)

As of June, all vacant salary positions have been filled and no further significant variance is anticipated for salaries.

2009 Total Salaries & Casual Wages



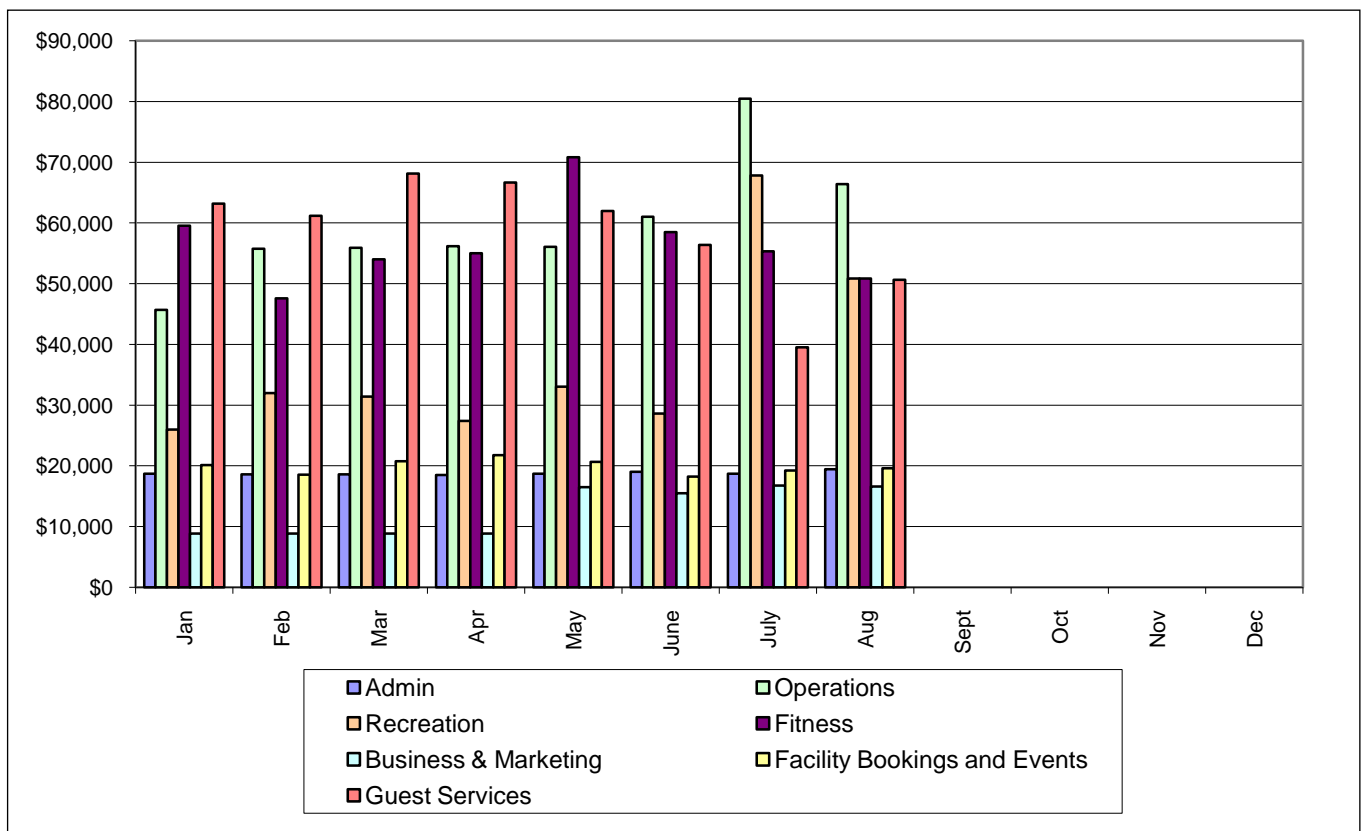
Personnel by Cost Centre	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Administration	\$ 17,714	\$ 19,441	\$ 19,950	\$ (509)	\$ 150,341	\$ 159,650	\$ (9,309)
Operations	\$ 53,820	\$ 66,406	\$ 58,800	\$ 7,606	\$ 477,442	\$ 469,200	\$ 8,242
Recreation*	\$ 98,051	\$ 50,878	\$ 60,400	\$ (9,522)	\$ 297,087	\$ 294,300	\$ 2,787
Fitness*	\$ -	\$ 50,838	\$ 57,100	\$ (6,262)	\$ 451,697	\$ 508,300	\$ (56,603)
Marketing**	\$ 28,611	\$ 16,609	\$ 9,200	\$ 7,409	\$ 100,773	\$ 73,700	\$ 27,073
Facility Bookings and Events**	\$ -	\$ 19,610	\$ 19,900	\$ (290)	\$ 158,917	\$ 159,600	\$ (683)
Guest Services	\$ 58,831	\$ 50,640	\$ 60,500	\$ (9,860)	\$ 467,699	\$ 485,100	\$ (17,401)
Subtotal	\$ 257,027	\$ 274,422	\$ 285,850	\$ (11,428)	\$2,103,956	\$2,149,850	\$ (45,894)
Benefits	\$ 36,792	\$ 42,845	\$ 43,900	\$ (1,055)	\$ 318,386	\$ 340,000	\$ (21,614)
Total Personnel Costs	\$ 293,819	\$ 317,267	\$ 329,750	\$ (12,483)	\$2,422,342	\$2,489,850	\$ (67,508)

* 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.

Based on the organizational structure and best practices, adjustments have been made to the allocation of various positions between cost centres, resulting in some variance. Overall personnel costs are forecasted to be slightly under budget projections for the year.

2009 Total Salary and Casual Wages Costs by Cost Centre

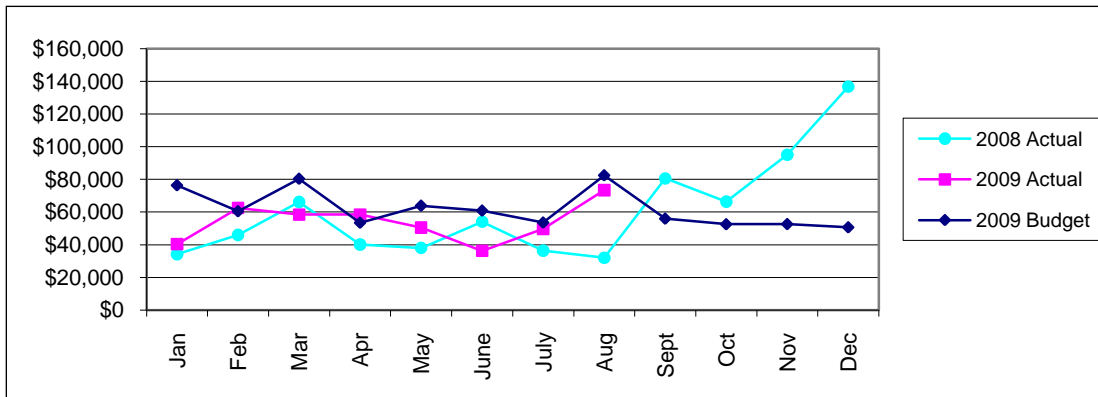


Contracted & General Services

Contracted & General Services	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
	\$ 32,007	\$ 73,424	\$ 82,377	\$ (8,953)	\$ 413,989	\$ 531,256	(117,267)

The YTD variance is mostly in development and training, advertising and promotion and contracted services. Variances in development and training and advertising and promotion will balance out by year end. Contracted services will be caught up on in the third quarter.

Contracted & General Services Expenses



Utilities

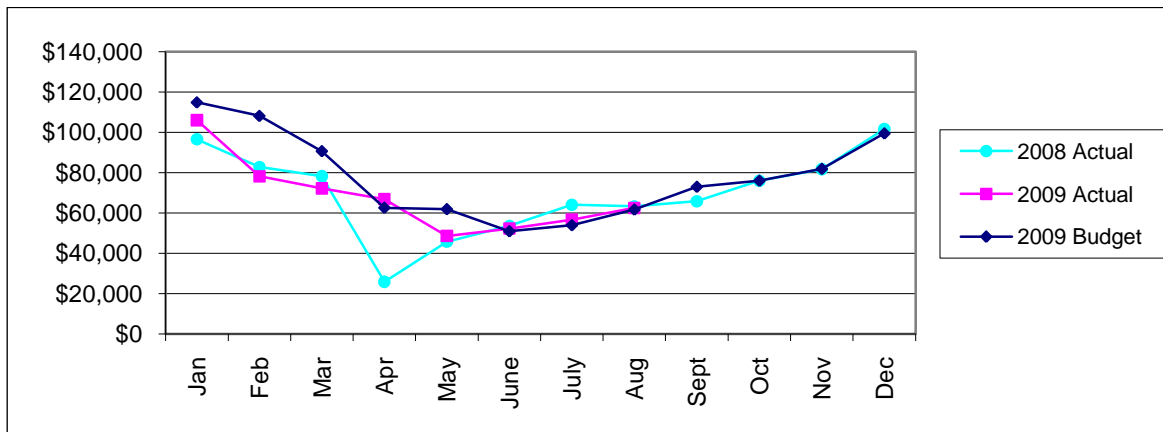
	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2008 YTD Actual	2008 YTD Budget	2008 YTD Variance
Gas	\$ 13,217	\$ 9,960	\$ 6,700	\$ 3,260	\$ 166,792	\$ 216,000	\$ (49,208)
Water	\$ 6,156	\$ 6,730	\$ 7,300	\$ (570)	\$ 43,082	\$ 60,900	\$ (17,818)
Electricity	\$ 43,907	\$ 45,800	\$ 47,700	\$ (1,900)	\$ 327,018	\$ 327,900	\$ (882)
Total	\$ 63,281	\$ 62,490	\$ 61,700	\$ 790	\$ 536,892	\$ 604,800	\$ (67,908)

The majority of the YTD 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)

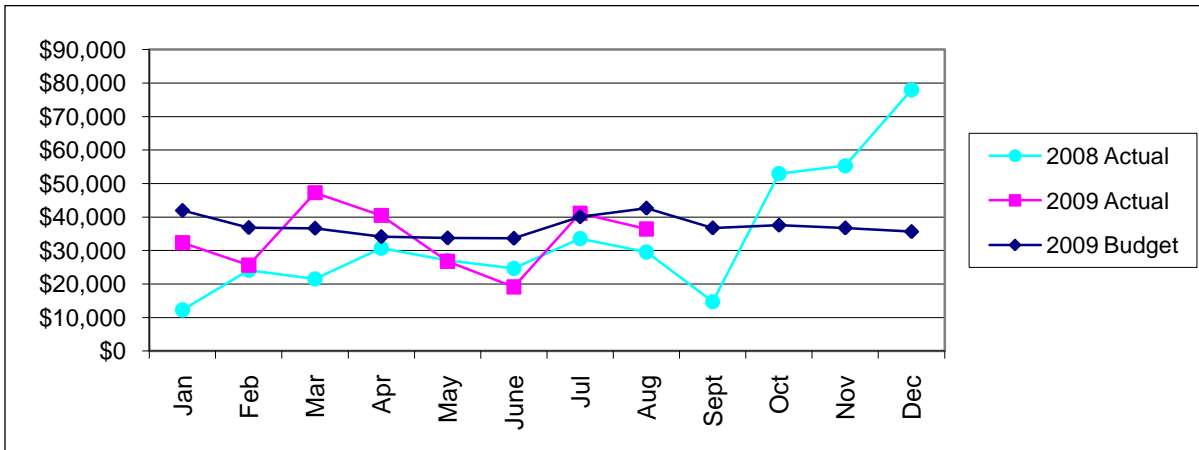


Materials, Goods & Supplies

Materials, Goods & Supplies	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
	\$ 29,538	\$ 36,465	\$ 42,650	\$ (6,185)	\$ 270,486	\$ 299,700	\$ (29,214)

Materials, goods and supplies are under budget for August. The YTD savings include significant savings in bank charges.

Materials, Good & Supplies Expenses



Transfer to Aquatics, Public Works & Corporate Services

Internal Contracts	Aug '08 Actual	Aug '09 Actual	Aug '09 Budget	Aug '09 Variance	2009 YTD Actual	2009 YTD Budget	2009 YTD Variance
Aquatics Internal Contracts	\$ 73,125	\$ 66,244	\$ 61,400	\$ 4,844	\$498,432	\$498,600	\$ (168)
Public Works Internal Contracts	\$ 61,351	\$ 45,436	\$ 56,500	\$ (11,064)	\$420,601	\$454,700	\$ (34,099)
Total Internal Contracts	\$153,838	\$111,680	\$117,900	\$ (6,220)	\$919,033	\$953,300	\$ (34,267)

The YTD variance in public works internal contracts is due to timing of initiatives, trending of dollars and a decrease in staffing levels from three full time public works contract employees to two.

2009 Internal Contracts

