

Undertaking J1.12

To attempt to isolate the impacts of the collective agreement increases and general cost of living increases from all other increases that impact the cost per customer of OM&A, 2007 over 2008 and 2008 versus 2009 with reference to VECC IR 16A, C and D.

Response:

The attached schedule shows comparative information for the 2009 test year, 2008 actual and 2007 actual.

The column headed up EL/OB identifies the nature of the specific expenditure

Labour-inside, labour-inside O/T, labour-outside, and labour-outside O/T represent raw labour costs.

Our staff complement has been provided in other interrogatories and in undertaking J2.05.

In any given year, staff time can be charged to different departments based on the given demands of the organization for that specific year. As such, fluctuations can and do occur.

2008 vs 2007

Fund	Account	Description	Dept	EL/OB	2009 OEB	2008 Actual	2009 vs 2008 ac	2007 Actual	Actuals
	100 50055010101 01	Engineering Mgmt	5005	Labour-inside	40,439.10	15,165.50	166.7%	6,568.54	130.9%
	100 50055010103 03	Engineering Mgmt	5005	Labour-inside OT		596.02	-100.0%	531.36	12.2%
	100 50055010181 81	Engineering Mgmt	5005	Payroll overhead	10,819.20	4,777.95	126.4%	2,149.29	122.3%
Resp	50055010202 02	Engineering Mgmt	5005	Legal/consultants			#DIV/0!		#DIV/0!
	100 50055010502 02	Engineering Mgmt	5005	Stores materials			#DIV/0!	155.75	-100.0%
		5005 Total			51,258.30	20,539.47	149.6%	9,404.94	118.4%
	100 50065010101 01	Operations Mgmt	5006	Labour-inside	182,899.54	157,718.53	16.0%	166,054.36	-5.0%
	100 50065010103 03	Operations Mgmt	5006	Labour-inside OT	-	28.97	-100.0%	-	#DIV/0!
	100 50065010104 04	Operations Mgmt	5006	Labour - outside	103,346.30	8,576.76	1105.0%	6,501.42	31.9%
	100 50065010106 06	Operations Mgmt	5006	Labour - outside OT	-	357.02	-100.0%	-	#DIV/0!
	100 50065010109 09	Operations Mgmt	5006	Car allowance	7,200.00	5,856.78	22.9%	5,803.92	0.9%
	100 50065010120 20	Operations Mgmt	5006	Burden redistribution	440,924.03	473,925.96	-7.0%	428,544.96	10.6%
	100 50065010122 22	Operations Mgmt	5006	Standby pay	-	10.00	-100.0%	-	#DIV/0!
	100 50065010181 81	Operations Mgmt	5006	Payroll overhead	48,933.49	48,227.81	1.5%	52,435.56	-8.0%
	100 50065010182 82	Operations Mgmt	5006	Payroll overhead	60,690.74	5,564.92	990.6%	4,259.97	30.6%
	100 50065010183 83	Operations Mgmt	5006	Ops supervision	47,301.60	3,366.83	1304.9%	2,418.35	39.2%
	100 50065010201 01	Operations Mgmt	5006	Legal/consultants	6,180.00	-	#DIV/0!	6,541.16	-100.0%
	100 50065010202 02	Operations Mgmt	5006	Legal/consultants	-	18,842.51	-100.0%	-	#DIV/0!
	100 50065010204 04	Operations Mgmt	5006	Contract labour	-	3,328.80	-100.0%	1,009.60	229.7%
	100 50065010221 21	Operations Mgmt	5006	Tuition refund	-	220.00	-100.0%	212.00	3.8%
	100 50065010222 22	Operations Mgmt	5006	Travel/prof development	26,924.00	14,136.25	90.5%	14,518.14	-2.6%
	100 50065010411 11	Operations Mgmt	5006	Vehicle burden	-	6,026.42	-100.0%	4,331.59	39.1%
	100 50065010502 02	Operations Mgmt	5006	Stores materials	-	18,361.77	-100.0%	14,379.05	27.7%
	100 50065010507 07	Operations Mgmt	5006	Expendable tools	-	256.46	-100.0%	5.40	4649.3%
	100 50065010508 08	Operations Mgmt	5006	Freight	-	65.91	-100.0%	52.92	24.5%
	100 50065010509 09	Operations Mgmt	5006	Misc material	-	2,347.55	-100.0%	138.49	1595.1%
	100 50065010710 10	Operations Mgmt	5006	Miscellaneous	-	66.99	-100.0%	250.13	-73.2%
	100 50065010711 11	Operations Mgmt	5006	Licenses - operating	-		#DIV/0!	730.00	-100.0%
	100 50065010712 12	Operations Mgmt	5006	Memberships	200.00	-	#DIV/0!	-	#DIV/0!
		5006 Total			924,599.70	767,286.24	20.5%	708,187.02	8.3%
	100 50105020101 01	Control room	5010	Labour-inside	365,477.23	374,655.29	-2.4%	307,599.49	21.8%
	100 50105020103 03	Control room	5010	Labour-inside OT	9,327.84	20,857.88	-55.3%	22,994.76	-9.3%
	100 50105020181 81	Control room	5010	Payroll overhead	99,028.67	118,256.79	-16.3%	100,146.54	18.1%
	100 50105020204 04	Control room	5010	Contract labour	750.00	-	#DIV/0!	-	#DIV/0!

100	50105020220	20	Control room	5010 Clothing/Boots/Etc	3,000.00	306.89	877.5%	485.54	-36.8%
100	50105020222	22	Control room	5010 Travel/prof development	2,550.00	307.45	729.4%	2,073.66	-85.2%
100	50105020502	02	Control room	5010 Stores materials		235.64	-100.0%	274.34	-14.1%
100	50105020508	08	Control room	5010 Freight		71.83	-100.0%	103.68	-30.7%
100	50105020509	09	Control room	5010 Misc material	750.00	5,695.40	-86.8%	1,938.40	193.8%
100	50105020510	10	Control room	5010 Stationery	500.00	89.84	456.5%	414.93	-78.3%
100	50105020703	03	Control room	5010 Leases/rentals	-	22,350.00	-100.0%	22,350.00	0.0%
100	50105020708	08	Control room	5010 Telephone	-	358.67	-100.0%	342.44	4.7%
100	50105020713	13	Control room	5010 Equipment repairs/mtce	18,000.00	10,646.80	69.1%	9,503.85	12.0%
5010 Total					499,383.74	553,832.48	-9.8%	468,227.63	18.3%
100	50165020101	01	Station operations	5016 Labour-inside	3,996.95	8,092.88	-50.6%	6,905.55	17.2%
100	50165020104	04	Station operations	5016 Labour - outside	51,951.50	38,576.06	34.7%	54,907.18	-29.7%
100	50165020106	06	Station operations	5016 Labour - outside OT	10,053.50	1,979.34	407.9%	7,438.70	-73.4%
100	50165020181	81	Station operations	5016 Payroll overhead	1,069.36	2,421.22	-55.8%	2,197.26	10.2%
100	50165020182	82	Station operations	5016 Payroll overhead	33,460.82	26,030.59	28.5%	38,329.53	-32.1%
100	50165020183	83	Station operations	5016 Ops supervision	26,078.95	27,915.47	-6.6%	25,890.77	7.8%
100	50165020204	04	Station operations	5016 Contract labour	25,750.00	15,990.00	61.0%	-	#DIV/0!
100	50165020222	22	Station operations	5016 Travel/prof development		14.64	-100.0%	185.01	-92.1%
100	50165020411	11	Station operations	5016 Vehicle burden	15,076.25	-	#DIV/0!	(86.07)	-100.0%
100	50165020509	09	Station operations	5016 Misc material	750.00	240.84	211.4%	489.08	-50.8%
100	50165020710	10	Station operations	5016 Miscellaneous		189.09	-100.0%	-	#DIV/0!
5016 Total					168,187.33	121,450.13	38.5%	136,257.01	-10.9%
100	50175020204	04	Station operations	5017 Contract labour		21,843.14	-100.0%	8,872.26	146.2%
100	50175020220	20	Station operations	5017 Clothing/Boots/Etc		132.58	-100.0%	62.07	113.6%
100	50175020222	22	Station operations	5017 Travel/prof development		93.33	-100.0%	72.85	28.1%
100	50175020411	11	Station operations	5017 Vehicle burden		11,962.52	-100.0%	24,752.67	-51.7%
100	50175020502	02	Station operations	5017 Stores materials		7,552.53	-100.0%	33,362.72	-77.4%
100	50175020503	03	Station operations	5017 Stores overhead		13,399.18	-100.0%	-	#DIV/0!
100	50175020507	07	Station operations	5017 Expendable tools		2,046.98	-100.0%	3,368.63	-39.2%
100	50175020508	08	Station operations	5017 Freight		162.64	-100.0%	55.01	195.7%
100	50175020509	09	Station operations	5017 Misc material		4,550.45	-100.0%	1,704.92	166.9%
100	50175020708	08	Station operations	5017 Telephone		976.30	-100.0%	-	#DIV/0!
100	50175020710	10	Station operations	5017 Miscellaneous		410.02	-100.0%	830.76	-50.6%
100	50175020713	13	Station operations	5017 Equipment repairs/mtce			#DIV/0!	1,009.25	-100.0%
5017 Total					-	63,129.67	-100.0%	74,091.14	-14.8%
100	50185020101	01	Protection & Control	5018 Labour-inside	59,206.42	88,206.74	-32.9%	50,754.64	73.8%
100	50185020103	03	Protection & Control	5018 Labour-inside OT		1,357.90	-100.0%	189.74	615.7%

100	50185020181	81	Protection & Control	5018 Payroll overhead	15,840.26	26,913.82	-41.1%	15,808.76	70.2%
100	50185020204	04	Protection & Control	5018 Contract labour	1,000.00	-	#DIV/0!	334.80	-100.0%
100	50185020221	21	Protection & Control	5018 Tuition refund			#DIV/0!	200.00	-100.0%
5018 Total					76,046.68	116,478.46	-34.7%	67,287.94	73.1%
100	50195020204	04	Protection & Control	5019 Contract labour			#DIV/0!	211.66	-100.0%
100	50195020220	20	Protection & Control	5019 Clothing/Boots/Etc	200.00	725.15	-72.4%	-	#DIV/0!
100	50195020221	21	Protection & Control	5019 Tuition refund	500.00	330.00	51.5%	330.00	0.0%
100	50195020222	22	Protection & Control	5019 Travel/prof development	1,500.00	638.81	134.8%	467.36	36.7%
100	50195020411	11	Protection & Control	5019 Vehicle burden	877.20	-	#DIV/0!	1,938.46	-100.0%
100	50195020502	02	Protection & Control	5019 Stores materials		468.46	-100.0%	76.07	515.8%
100	50195020507	07	Protection & Control	5019 Expendable tools	300.00	-	#DIV/0!	-	#DIV/0!
100	50195020509	09	Protection & Control	5019 Misc material	500.00	105.10	375.7%	1,292.48	-91.9%
100	50195020510	10	Protection & Control	5019 Stationery	500.00	110.60	352.1%	-	#DIV/0!
100	50195020511	11	Protection & Control	5019 Subscriptions/Ref mtl	350.00	-	#DIV/0!	-	#DIV/0!
100	50195020516	16	Protection & Control	5019 Software support	3,500.00	5,026.39	-30.4%	5,906.70	-14.9%
100	50195020704	04	Protection & Control	5019 Hydro/water/etc		129.60	-100.0%	-	#DIV/0!
100	50195020708	08	Protection & Control	5019 Telephone		464.68	-100.0%	-	#DIV/0!
100	50195020711	11	Protection & Control	5019 Licenses - operating	4,750.00	9,678.40	-50.9%	7,547.20	28.2%
5019 Total					12,977.20	17,677.19	-26.6%	17,769.93	-0.5%
100	50125030101	01	Stion Bldgs	5012 Labour-inside		557.98	-100.0%	128.32	334.8%
100	50125030103	03	Stion Bldgs	5012 Labour-inside OT		70.12	-100.0%	-	#DIV/0!
100	50125030104	04	Stion Bldgs	5012 Labour - outside	3,368.00	4,062.93	-17.1%	873.38	365.2%
100	50125030106	06	Stion Bldgs	5012 Labour - outside OT	1,684.00	502.32	235.2%	119.69	319.7%
100	50125030181	81	Stion Bldgs	5012 Payroll overhead		170.39	-100.0%	37.60	353.2%
100	50125030182	82	Stion Bldgs	5012 Payroll overhead	2,472.35	2,872.05	-13.9%	553.54	418.9%
100	50125030183	83	Stion Bldgs	5012 Ops supervision			#DIV/0!		#DIV/0!
100	50125030204	04	Stion Bldgs	5012 Contract labour	40,500.00	26,818.09	51.0%	26,883.88	-0.2%
100	50125030411	11	Stion Bldgs	5012 Vehicle burden	877.20	4,409.24	-80.1%	216.16	1939.8%
100	50125030502	02	Stion Bldgs	5012 Stores materials	284.93	78.84	261.4%	91.34	-13.7%
100	50125030507	07	Stion Bldgs	5012 Expendable tools		47.40	-100.0%	-	#DIV/0!
100	50125030509	09	Stion Bldgs	5012 Misc material	1,030.00	4,835.16	-78.7%	329.67	1366.7%
100	50125030703	03	Stion Bldgs	5012 Leases/rentals		1,000.00	-100.0%	-	#DIV/0!
100	50125030704	04	Stion Bldgs	5012 Hydro/water/etc	2,205.00	5,548.50	-60.3%	5,257.00	5.5%
100	50125030705	05	Stion Bldgs	5012 Insurance	13,578.60	19,997.01	-32.1%	18,177.11	10.0%
100	50125030707	07	Stion Bldgs	5012 Property tax	149,887.50	149,818.18	0.0%	147,432.59	1.6%
100	50125030710	10	Stion Bldgs	5012 Miscellaneous		800.00	-100.0%	66.95	1094.9%
100	50125030711	11	Stion Bldgs	5012 Licenses - operating		60.00	-100.0%	-	#DIV/0!

5012 Total			215,887.58	221,648.21	-2.6%	200,167.23	10.7%
100 50305040101 01	OH Subtran fdr ops	5030 Labour-inside	-	3,472.15	-100.0%	445.17	680.0%
100 50305040104 04	OH Subtran fdr ops	5030 Labour - outside	14,701.50	3,926.89	274.4%	5,135.89	-23.5%
100 50305040106 06	OH Subtran fdr ops	5030 Labour - outside OT	3,267.00	493.44	562.1%	6,301.72	-92.2%
100 50305040181 81	OH Subtran fdr ops	5030 Payroll overhead		1,026.39	-100.0%	130.43	686.9%
100 50305040182 82	OH Subtran fdr ops	5030 Payroll overhead	9,592.83	2,770.00	246.3%	5,445.13	-49.1%
100 50305040183 83	OH Subtran fdr ops	5030 Ops supervision	7,476.53	2,944.78	153.9%	3,654.20	-19.4%
100 50305040204 04	OH Subtran fdr ops	5030 Contract labour			#DIV/0!	6,184.45	-100.0%
100 50305040222 22	OH Subtran fdr ops	5030 Travel/prof development		336.73	-100.0%	321.40	4.8%
100 50305040411 11	OH Subtran fdr ops	5030 Vehicle burden	10,780.75	1,902.92	466.5%	4,475.94	-57.5%
100 50305040502 02	OH Subtran fdr ops	5030 Stores materials		1,975.52	-100.0%	-	#DIV/0!
100 50305040509 09	OH Subtran fdr ops	5030 Misc material			#DIV/0!		#DIV/0!
5030 Total			45,818.61	18,848.82	143.1%	32,094.33	-41.3%
100 50505040181 81		5050 Payroll overhead		-	#DIV/0!	-	#DIV/0!
5050 Total			-	-		-	#DIV/0!
100 50205050101 01	OH Lines & Feeders	5020 Labour-inside	1,211.99	21,298.79	-94.3%	2,519.30	745.4%
100 50205050103 03	OH Lines & Feeders	5020 Labour-inside OT	606.00	538.56	12.5%	-	#DIV/0!
100 50205050104 04	OH Lines & Feeders	5020 Labour - outside	22,869.00	49,593.01	-53.9%	22,358.23	121.8%
100 50205050106 06	OH Lines & Feeders	5020 Labour - outside OT	12,596.40	7,464.71	68.7%	3,455.96	116.0%
100 50205050181 81	OH Lines & Feeders	5020 Payroll overhead	405.33	3,214.48	-87.4%	390.78	722.6%
100 50205050182 82	OH Lines & Feeders	5020 Payroll overhead	18,315.34	40,911.83	-55.2%	16,307.60	150.9%
100 50205050183 83	OH Lines & Feeders	5020 Ops supervision	14,274.75	37,623.60	-62.1%	10,621.02	254.2%
100 50205050204 04	OH Lines & Feeders	5020 Contract labour			#DIV/0!		#DIV/0!
100 50205050220 20	OH Lines & Feeders	5020 Clothing/Boots/Etc		132.30	-100.0%	-	#DIV/0!
100 50205050222 22	OH Lines & Feeders	5020 Travel/prof development		58.56	-100.0%	1,490.72	-96.1%
100 50205050411 11	OH Lines & Feeders	5020 Vehicle burden		(33.76)	-100.0%	-	#DIV/0!
100 50205050502 02	OH Lines & Feeders	5020 Stores materials		(71.83)	-100.0%	(1,172.07)	-93.9%
100 50205050504 04	OH Lines & Feeders	5020 Obsolescence		4,705.06	-100.0%	-	#DIV/0!
100 50205050508 08	OH Lines & Feeders	5020 Freight			#DIV/0!		#DIV/0!
100 50205050509 09	OH Lines & Feeders	5020 Misc material		425.95	-100.0%	108.69	291.9%
100 50205050708 08	OH Lines & Feeders	5020 Telephone		2,038.90	-100.0%	-	#DIV/0!
100 50205050710 10	OH Lines & Feeders	5020 Miscellaneous			#DIV/0!	(1,877.07)	-100.0%
5020 Total			70,278.81	167,900.16	-58.1%	54,203.16	209.8%
100 50255050201 01	OH Lines/Supplies/Exp	5025 Legal/consultants	33,800.00	2,853.05	1084.7%	2,742.19	4.0%
100 50255050202 02	OH Lines/Supplies/Exp	5025 Legal/consultants		16,537.31	-100.0%	16,063.88	2.9%
100 50255050204 04	OH Lines/Supplies/Exp	5025 Contract labour	24,500.00	51,486.88	-52.4%	24,598.34	109.3%
100 50255050220 20	OH Lines/Supplies/Exp	5025 Clothing/Boots/Etc	37,500.00	36,996.03	1.4%	25,160.11	47.0%

100	50255050222	22	OH Lines/Supplies/Exp	5025	Travel/prof development		2,413.10	-100.0%	265.52	808.8%
100	50255050319	19	OH Lines/Supplies/Exp	5025	Benefits		64.02	-100.0%	1,036.00	-93.8%
100	50255050411	11	OH Lines/Supplies/Exp	5025	Vehicle burden	22,018.25	61,145.99	-64.0%	2,710.61	2155.8%
100	50255050502	02	OH Lines/Supplies/Exp	5025	Stores materials	98,854.97	140,807.51	-29.8%	116,057.25	21.3%
100	50255050507	07	OH Lines/Supplies/Exp	5025	Expendable tools	49,635.00	32,645.23	52.0%	44,621.09	-26.8%
100	50255050508	08	OH Lines/Supplies/Exp	5025	Freight	4,500.00	3,472.64	29.6%	3,309.43	4.9%
100	50255050509	09	OH Lines/Supplies/Exp	5025	Misc material	6,000.00	37,936.50	-84.2%	26,796.17	41.6%
100	50255050510	10	OH Lines/Supplies/Exp	5025	Stationery	50.00	40.47	23.5%	232.42	-82.6%
100	50255050701	01	OH Lines/Supplies/Exp	5025	Advertising		1,413.15	-100.0%	1,719.00	-17.8%
100	50255050706	06	OH Lines/Supplies/Exp	5025	Postage			#DIV/0!		#DIV/0!
100	50255050708	08	OH Lines/Supplies/Exp	5025	Telephone		1,998.72	-100.0%	75.50	2547.3%
100	50255050709	09	OH Lines/Supplies/Exp	5025	Invoicing			#DIV/0!	10,455.47	-100.0%
100	50255050710	10	OH Lines/Supplies/Exp	5025	Miscellaneous		1,740.00	-100.0%	1,648.00	5.6%
100	50255050712	12	OH Lines/Supplies/Exp	5025	Memberships		6,000.00	-100.0%	-	#DIV/0!
100	50255050713	13	OH Lines/Supplies/Exp	5025	Equipment repairs/mtce		984.67	-100.0%	1,062.57	-7.3%
5025 Total						276,858.22	398,535.27	-30.5%	278,553.55	43.1%
100	50355050101	01	OH Transformers	5035	Labour-inside		823.51	-100.0%	-	#DIV/0!
100	50355050103	03	OH Transformers	5035	Labour-inside OT			#DIV/0!		#DIV/0!
100	50355050104	04	OH Transformers	5035	Labour - outside	20,519.75	13,547.32	51.5%	5,090.57	166.1%
100	50355050106	06	OH Transformers	5035	Labour - outside OT	4,951.00	10,185.34	-51.4%	5,192.95	96.1%
100	50355050181	81	OH Transformers	5035	Payroll overhead		243.44	-100.0%	-	#DIV/0!
100	50355050182	82	OH Transformers	5035	Payroll overhead	13,504.10	12,360.28	9.3%	4,896.54	152.4%
100	50355050183	83	OH Transformers	5035	Ops supervision	10,524.93	13,151.41	-20.0%	3,389.77	288.0%
100	50355050204	04	OH Transformers	5035	Contract labour	134,180.00	840.50	15864.3%	1,880.00	-55.3%
100	50355050222	22	OH Transformers	5035	Travel/prof development	9,641.00	642.03	1401.6%	611.94	4.9%
100	50355050411	11	OH Transformers	5035	Vehicle burden	15,440.30	12,184.14	26.7%	3,352.38	263.4%
100	50355050502	02	OH Transformers	5035	Stores materials	9,304.00	2,968.20	213.5%	9,531.80	-68.9%
100	50355050507	07	OH Transformers	5035	Expendable tools		17.66	-100.0%	234.67	-92.5%
100	50355050508	08	OH Transformers	5035	Freight	650.00	-	#DIV/0!	-	#DIV/0!
100	50355050509	09	OH Transformers	5035	Misc material	250.00	178.20	40.3%	81.43	118.8%
100	50355050710	10	OH Transformers	5035	Miscellaneous		100.00	-100.0%	10.09	891.1%
100	50355050797	97	OH Transformers	5035	Redistributions	38,573.50		#DIV/0!		#DIV/0!
5035 Total						257,538.58	67,242.03	283.0%	34,272.14	96.2%
100	50555050104	04	UG Transformers	5055	Labour - outside	13,985.75	10,698.31	30.7%	8,202.99	30.4%
100	50555050106	06	UG Transformers	5055	Labour - outside OT	3,317.50	2,461.55	34.8%	5,901.14	-58.3%
100	50555050182	82	UG Transformers	5055	Payroll overhead	9,187.33	7,877.48	16.6%	7,323.55	7.6%
100	50555050183	83	UG Transformers	5055	Ops supervision	7,160.49	8,416.40	-14.9%	4,918.14	71.1%

100	50555050204	04	UG Transformers	5055 Contract labour	1,500.00	5,798.64	-74.1%	1,178.30	392.1%
100	50555050222	22	UG Transformers	5055 Travel/prof development		190.32	-100.0%	203.98	-6.7%
100	50555050411	11	UG Transformers	5055 Vehicle burden	6,961.90	6,453.69	7.9%	5,538.79	16.5%
100	50555050502	02	UG Transformers	5055 Stores materials	29,074.99	5,943.88	389.2%	-	#DIV/0!
100	50555050507	07	UG Transformers	5055 Expendable tools		97.10	-100.0%	75.48	28.6%
100	50555050509	09	UG Transformers	5055 Misc material	200.00	-	#DIV/0!	221.57	-100.0%
100	50555050797	97	UG Transformers	5055 Redistributions	38,573.50		#DIV/0!		#DIV/0!
5055 Total					109,961.46	47,937.37	129.4%	33,563.94	42.8%
100	50405060101	01	UG Lines & Fdrs	5040 Labour-inside		223.75	-100.0%	-	#DIV/0!
100	50405060104	04	UG Lines & Fdrs	5040 Labour - outside	6,534.00	1,039.78	528.4%	970.99	7.1%
100	50405060106	06	UG Lines & Fdrs	5040 Labour - outside OT	3,267.00	1,739.82	87.8%	1,774.79	-2.0%
100	50405060181	81	UG Lines & Fdrs	5040 Payroll overhead		66.14	-100.0%	-	#DIV/0!
100	50405060182	82	UG Lines & Fdrs	5040 Payroll overhead	4,796.41	1,266.44	278.7%	1,222.34	3.6%
100	50405060183	83	UG Lines & Fdrs	5040 Ops supervision	3,738.26	1,347.35	177.5%	819.38	64.4%
100	50405060204	04	UG Lines & Fdrs	5040 Contract labour	750.00		#DIV/0!		#DIV/0!
100	50405060709	09	UG Lines & Fdrs	5040 Invoicing		345.35	-100.0%	29.14	1085.1%
100	50405060903	03	UG Lines & Fdrs	5040 Bad debt	(19,085.67)	8,306.11	-329.8%	-	#DIV/0!
5040 Total					-	14,334.74	-100.0%	4,816.64	197.6%
100	50455060204	04	UG Lines/other	5045 Contract labour		340.26	-100.0%	-	#DIV/0!
100	50455060222	22	UG Lines/other	5045 Travel/prof development		527.04	-100.0%	262.27	101.0%
100	50455060411	11	UG Lines/other	5045 Vehicle burden	4,440.20	637.55	596.4%	991.46	-35.7%
100	50455060502	02	UG Lines/other	5045 Stores materials		347.32	-100.0%	-	#DIV/0!
100	50455060507	07	UG Lines/other	5045 Expendable tools		2,263.15	-100.0%	-	#DIV/0!
100	50455060509	09	UG Lines/other	5045 Misc material		101.79	-100.0%	46.79	117.5%
100	50455060710	10	UG Lines/other	5045 Miscellaneous			#DIV/0!		#DIV/0!
5045 Total					4,440.20	4,217.11	5.3%	1,300.52	224.3%
100	50505060104	04	UG subtran fdrs	5050 Labour - outside	842.00	655.06	28.5%	-	#DIV/0!
100	50505060182	82	UG subtran fdrs	5050 Payroll overhead	494.47	400.83	23.4%	-	#DIV/0!
100	50505060183	83	UG subtran fdrs	5050 Ops supervision	385.38	343.05	12.3%	-	#DIV/0!
100	50505060411	11	UG subtran fdrs	5050 Vehicle burden	175.44	470.29	-62.7%	-	#DIV/0!
5050 Total					1,897.29	1,869.23	1.5%	-	#DIV/0!
100	50655070101	01	Meters	5065 Labour-inside	165,762.71	121,414.08	36.5%	121,977.39	-0.5%
100	50655070103	03	Meters	5065 Labour-inside OT		2,185.18	-100.0%	1,451.13	50.6%
100	50655070104	04	Meters	5065 Labour - outside		5,415.20	-100.0%	(51.23)	-10670.4%
100	50655070106	06	Meters	5065 Labour - outside OT		352.70	-100.0%	-	#DIV/0!
100	50655070181	81	Meters	5065 Payroll overhead	40,205.61	37,615.33	6.9%	38,540.85	-2.4%

100	50655070182	82	Meters	5065 Payroll overhead		3,708.03	-100.0%	71.46	5089.0%
100	50655070183	83	Meters	5065 Ops supervision		3,944.97	-100.0%	70.39	5504.4%
100	50655070204	04	Meters	5065 Contract labour	16,500.00	36,359.94	-54.6%	34,742.79	4.7%
100	50655070220	20	Meters	5065 Clothing/Boots/Etc	3,000.00	1,777.76	68.8%	2,454.39	-27.6%
100	50655070221	21	Meters	5065 Tuition refund	650.00	-	#DIV/0!	-	#DIV/0!
100	50655070222	22	Meters	5065 Travel/prof development	10,800.00	1,160.83	830.4%	753.37	54.1%
100	50655070411	11	Meters	5065 Vehicle burden	19,678.52	18,073.07	8.9%	14,573.37	24.0%
100	50655070502	02	Meters	5065 Stores materials	1,163.00	724.41	60.5%	961.69	-24.7%
100	50655070507	07	Meters	5065 Expendable tools	2,000.00	-	#DIV/0!	-	#DIV/0!
100	50655070508	08	Meters	5065 Freight	6,000.00	6,030.97	-0.5%	3,531.06	70.8%
100	50655070509	09	Meters	5065 Misc material	1,200.00	4,768.17	-74.8%	7,606.77	-37.3%
100	50655070510	10	Meters	5065 Stationery	250.00	146.43	70.7%	615.42	-76.2%
100	50655070511	11	Meters	5065 Subscriptions/Ref mtl	250.00	-	#DIV/0!	-	#DIV/0!
100	50655070516	16	Meters	5065 Software support	500.00	-	#DIV/0!	158.92	-100.0%
100	50655070708	08	Meters	5065 Telephone	2,000.00	1,083.64	84.6%	1,491.08	-27.3%
100	50655070710	10	Meters	5065 Miscellaneous			#DIV/0!		#DIV/0!
100	50655070711	11	Meters	5065 Licenses - operating	12,500.00	-	#DIV/0!	-	#DIV/0!
100	50655070712	12	Meters	5065 Memberships	250.00	-	#DIV/0!	-	#DIV/0!
100	50655070713	13	Meters	5065 Equipment repairs/mtce			#DIV/0!		#DIV/0!
					282,709.84	244,760.71	15.5%	228,948.85	6.9%
100	50705080103	03	Customer premises-ops	5070 Labour-inside OT			#DIV/0!		#DIV/0!
100	50705080104	04	Customer premises-ops	5070 Labour - outside		3,981.20	-100.0%	6,277.12	-36.6%
100	50705080106	06	Customer premises-ops	5070 Labour - outside OT	32,670.00	25,415.17	28.5%	31,698.83	-19.8%
100	50705080181	81	Customer premises-ops	5070 Payroll overhead			#DIV/0!	328.16	-100.0%
100	50705080182	82	Customer premises-ops	5070 Payroll overhead	9,592.83	11,067.49	-13.3%	13,193.43	-16.1%
100	50705080183	83	Customer premises-ops	5070 Ops supervision	7,476.53	11,774.72	-36.5%	8,843.66	33.1%
100	50705080222	22	Customer premises-ops	5070 Travel/prof development		234.24	-100.0%	306.00	-23.5%
					49,739.36	52,472.82	-5.2%	60,647.20	-13.5%
100	50715080101	01	Customer premises-meters	5071 Labour-inside	56,653.58	69,069.56	-18.0%	69,343.54	-0.4%
100	50715080103	03	Customer premises-meters	5071 Labour-inside OT		1,632.80	-100.0%	774.80	110.7%
100	50715080104	04	Customer premises-meters	5071 Labour - outside		495.38	-100.0%	10.21	4751.9%
100	50715080106	06	Customer premises-meters	5071 Labour - outside OT		1,302.80	-100.0%	-	#DIV/0!
100	50715080181	81	Customer premises-meters	5071 Payroll overhead	15,157.27	21,593.48	-29.8%	21,929.76	-1.5%
100	50715080182	82	Customer premises-meters	5071 Payroll overhead		546.75	-100.0%	6.25	8648.0%
100	50715080183	83	Customer premises-meters	5071 Ops supervision		600.57	-100.0%	6.04	9843.2%
100	50715080204	04	Customer premises-meters	5071 Contract labour		600.00	-100.0%	-	#DIV/0!
100	50715080411	11	Customer premises-meters	5071 Vehicle burden	5,336.30	9,845.79	-45.8%	9,590.96	2.7%

100	50715080710	10	Customer premises-meters	5071 Miscellaneous	14.64	-100.0%	2,207.35	-99.3%	
				5071 Total	77,147.15	105,701.77	-27.0%	103,868.91	1.8%
100	50725080101	01	After hrs calls	5072 Labour-inside	597.26	-100.0%	-	#DIV/0!	
100	50725080104	04	After hrs calls	5072 Labour - outside	2,208.75	-100.0%	2,398.15	-7.9%	
100	50725080106	06	After hrs calls	5072 Labour - outside OT	8,167.50	552.19	1379.1%	1,249.88	-55.8%
100	50725080181	81	After hrs calls	5072 Payroll overhead	151.23	-100.0%	-	#DIV/0!	
100	50725080182	82	After hrs calls	5072 Payroll overhead	2,398.21	1,704.54	40.7%	1,988.67	-14.3%
100	50725080183	83	After hrs calls	5072 Ops supervision	1,869.13	1,753.10	6.6%	1,333.01	31.5%
100	50725080411	11	After hrs calls	5072 Vehicle burden	1,187.75	1,641.97	-27.7%	1,567.00	4.8%
				5072 Total	13,622.59	8,609.04	58.2%	8,536.71	0.8%
100	50735080101	01	Locates	5073 Labour-inside	127,696.30	95,420.40	33.8%	48,064.99	98.5%
100	50735080103	03	Locates	5073 Labour-inside OT	10,218.18	12,001.85	-14.9%	11,569.56	3.7%
100	50735080104	04	Locates	5073 Labour - outside	3,495.69	1,172.86	198.0%	17,824.24	-93.4%
100	50735080108	08	Locates	5073 Boot allowance	90.00	-100.0%	-	#DIV/0!	
100	50735080181	81	Locates	5073 Payroll overhead	35,531.15	31,578.03	12.5%	16,527.81	91.1%
100	50735080182	82	Locates	5073 Payroll overhead	4,105.72	901.24	355.6%	10,595.06	-91.5%
100	50735080183	83	Locates	5073 Ops supervision	614.20	-100.0%	7,859.67	-92.2%	
100	50735080220	20	Locates	5073 Clothing/Boots/Etc	133.99	-100.0%	-	#DIV/0!	
100	50735080411	11	Locates	5073 Vehicle burden	3,519.23	-	#DIV/0!	-	#DIV/0!
100	50735080701	01	Locates	5073 Advertising	472.50	-100.0%	-	#DIV/0!	
100	50735080797	97	Locates	5073 Redistributions		#DIV/0!		#DIV/0!	
				5073 Total	184,566.27	142,385.07	29.6%	112,441.33	26.6%
100	50745080101	01	Energy Supply	5074 Labour-inside	154,316.27	127,116.00	21.4%	125,042.10	1.7%
100	50745080103	03	Energy Supply	5074 Labour-inside OT		13,433.43	-100.0%	12,508.19	7.4%
100	50745080104	04	Energy Supply	5074 Labour - outside		2,636.32	-100.0%	3,518.19	-25.1%
100	50745080181	81	Energy Supply	5074 Payroll overhead	41,286.24	41,675.08	-0.9%	40,840.39	2.0%
100	50745080182	82	Energy Supply	5074 Payroll overhead		1,748.23	-100.0%	2,314.27	-24.5%
				5074 Total	195,602.51	186,609.06	4.8%	184,223.14	1.3%
100	50755080204	04	Customer prem - materials	5075 Contract labour		777.90	-100.0%	134.89	476.7%
100	50755080222	22	Customer prem - materials	5075 Travel/prof development		161.04	-100.0%	235.56	-31.6%
100	50755080222	22	Customer prem - materials	5075 Travel/prof development			#DIV/0!		#DIV/0!
100	50755080411	11	Customer prem - materials	5075 Vehicle burden	8,588.00	7,002.65	22.6%	9,377.21	-25.3%
100	50755080411	11	Customer prem - materials	5075 Vehicle burden			#DIV/0!		#DIV/0!
100	50755080502	02	Customer prem - materials	5075 Stores materials	231.14	30.19	665.6%	-	#DIV/0!
100	50755080502	02	Customer prem - materials	5075 Stores materials			#DIV/0!		#DIV/0!
				5075 Total	8,819.14	7,971.78	10.6%	9,747.66	-18.2%

100 50785080204 04	Locates - materials	5078 Contract labour	15,000.00	7,636.80	96.4%	7,088.20	7.7%
100 50785080411 11	Locates - materials	5078 Vehicle burden	15,380.24	14,002.49	9.8%	12,868.88	8.8%
100 50785080502 02	Locates - materials	5078 Stores materials	581.50	2,746.68	-78.8%	4,622.22	-40.6%
100 50785080507 07	Locates - materials	5078 Expendable tools		486.78	-100.0%	42.57	1043.5%
100 50785080508 08	Locates - materials	5078 Freight		29.48	-100.0%	-	#DIV/0!
100 50785080509 09	Locates - materials	5078 Misc material	4,500.00	979.54	359.4%	3,683.88	-73.4%
100 50785080510 10	Locates - materials	5078 Stationery	1,000.00	469.80	112.9%	99.55	371.9%
100 50785080701 01	Locates - materials	5078 Advertising		2,294.00	-100.0%	997.00	130.1%
		5078 Total	36,461.74	28,645.57	27.3%	29,402.30	-2.6%
100 50795080184 84	Energy supply - materials	5079 Eng Overhead		901.36	-100.0%	1,358.02	-33.6%
100 50795080201 01	Energy supply - materials	5079 Legal/consultants	600.00	-	#DIV/0!	-	#DIV/0!
100 50795080204 04	Energy supply - materials	5079 Contract labour	3,000.00	-	#DIV/0!	-	#DIV/0!
100 50795080220 20	Energy supply - materials	5079 Clothing/Boots/Etc	400.00	258.34	54.8%	213.84	20.8%
100 50795080221 21	Energy supply - materials	5079 Tuition refund	600.00	-	#DIV/0!	-	#DIV/0!
100 50795080222 22	Energy supply - materials	5079 Travel/prof development	1,800.00	161.05	1017.7%	174.84	-7.9%
100 50795080411 11	Energy supply - materials	5079 Vehicle burden	14,503.04	11,493.99	26.2%	12,926.44	-11.1%
100 50795080502 02	Energy supply - materials	5079 Stores materials		481.15	-100.0%	185.36	159.6%
100 50795080507 07	Energy supply - materials	5079 Expendable tools	550.00	622.30	-11.6%	-	#DIV/0!
100 50795080509 09	Energy supply - materials	5079 Misc material	600.00	1,488.18	-59.7%	-	#DIV/0!
100 50795080510 10	Energy supply - materials	5079 Stationery		89.64	-100.0%	437.40	-79.5%
100 50795080511 11	Energy supply - materials	5079 Subscriptions/Ref mtl	900.00	-	#DIV/0!	-	#DIV/0!
100 50795080708 08	Energy supply - materials	5079 Telephone	2,400.00	1,922.86	24.8%	1,970.27	-2.4%
100 50795080712 12	Energy supply - materials	5079 Memberships	250.00	-	#DIV/0!	-	#DIV/0!
		5079 Total	25,603.04	17,418.87	47.0%	17,266.17	0.9%
100 50955090703 03	Rentals	5095 Leases/rentals	42,745.00	75,706.85	-43.5%	52,852.34	43.2%
		5095 Total	42,745.00	75,706.85	-43.5%	52,852.34	43.2%
100 51055110104 04	Manager - engineering	5105 Labour - outside		345.96	-100.0%	-	#DIV/0!
100 51055110182 82	Manager - engineering	5105 Payroll overhead		211.71	-100.0%	-	#DIV/0!
100 51055110411 11	Manager - engineering	5105 Vehicle burden		45.00	-100.0%	-	#DIV/0!
100 51055110502 02	Manager - engineering	5105 Stores materials			#DIV/0!		#DIV/0!
		5105 Total	-	602.67	-100.0%	-	#DIV/0!
100 51065110509 09	Manager - ops	5106 Misc material		17.04	-100.0%	432.99	-96.1%
		5106 Total	-	17.04	-100.0%	432.99	-96.1%
100 51105120101 01	Station bldg mtce	5110 Labour-inside	5,052.00	199.43	2433.2%	-	#DIV/0!
100 51105120104 04	Station bldg mtce	5110 Labour - outside		397.32	-100.0%	5,056.70	-92.1%
100 51105120106 06	Station bldg mtce	5110 Labour - outside OT		201.33	-100.0%	-	#DIV/0!

100 51105120181 81	Station bldg mtce	5110 Payroll overhead			#DIV/0!		#DIV/0!
100 51105120182 82	Station bldg mtce	5110 Payroll overhead	2,966.82	426.76	595.2%	3,326.39	-87.2%
100 51105120183 83	Station bldg mtce	5110 Ops supervision	2,312.30	260.80	786.6%	2,229.81	-88.3%
100 51105120204 04	Station bldg mtce	5110 Contract labour	5,000.00	10,441.05	-52.1%	7,727.93	35.1%
100 51105120411 11	Station bldg mtce	5110 Vehicle burden	1,096.50	157.52	596.1%	1,397.92	-88.7%
100 51105120502 02	Station bldg mtce	5110 Stores materials		793.21	-100.0%	-	#DIV/0!
100 51105120507 07	Station bldg mtce	5110 Expendable tools		179.50	-100.0%	343.07	-47.7%
100 51105120509 09	Station bldg mtce	5110 Misc material	500.00	627.14	-20.3%	790.67	-20.7%
100 51105120710 10	Station bldg mtce	5110 Miscellaneous		660.00	-100.0%	1,563.50	-57.8%
		5110 Total	16,927.62	14,344.06	18.0%	22,435.99	-36.1%
100 51155120101 01	Station equipment mtce	5115 Labour-inside	12,790.25	2,428.45	426.7%	501.63	384.1%
100 51155120103 03	Station equipment mtce	5115 Labour-inside OT		525.90	-100.0%	111.06	373.5%
100 51155120104 04	Station equipment mtce	5115 Labour - outside	47,936.08	7,829.83	512.2%	3,154.94	148.2%
100 51155120106 06	Station equipment mtce	5115 Labour - outside OT	6,736.00	1,359.67	395.4%	2,396.89	-43.3%
100 51155120181 81	Station equipment mtce	5115 Payroll overhead	3,421.94	757.59	351.7%	163.25	364.1%
100 51155120182 82	Station equipment mtce	5115 Payroll overhead	30,128.63	5,728.33	426.0%	2,909.30	96.9%
100 51155120183 83	Station equipment mtce	5115 Ops supervision	23,481.88	6,004.12	291.1%	1,919.65	212.8%
100 51155120204 04	Station equipment mtce	5115 Contract labour	38,240.00	14,198.70	169.3%	49,001.28	-71.0%
100 51155120222 22	Station equipment mtce	5115 Travel/prof development		73.20	-100.0%	128.36	-43.0%
100 51155120411 11	Station equipment mtce	5115 Vehicle burden	11,081.84	2,207.33	402.0%	2,051.63	7.6%
100 51155120502 02	Station equipment mtce	5115 Stores materials	7,187.34	769.98	833.4%	2,053.76	-62.5%
100 51155120507 07	Station equipment mtce	5115 Expendable tools	100.00	1,426.24	-93.0%	2,809.61	-49.2%
100 51155120508 08	Station equipment mtce	5115 Freight	100.00	-	#DIV/0!	1,659.35	-100.0%
100 51155120509 09	Station equipment mtce	5115 Misc material	5,500.00	9,061.12	-39.3%	25,112.44	-63.9%
100 51155120516 16	Station equipment mtce	5115 Software support	100.00	-	#DIV/0!	-	#DIV/0!
100 51155120705 05	Station equipment mtce	5115 Insurance	22,500.00	35,778.66	-37.1%	32,522.49	10.0%
100 51155120710 10	Station equipment mtce	5115 Miscellaneous		226.80	-100.0%	272.19	-16.7%
100 51155120713 13	Station equipment mtce	5115 Equipment repairs/mtce	500.00	-	#DIV/0!	48,254.42	-100.0%
		5115 Total	209,803.96	88,375.92	137.4%	175,022.25	-49.5%
100 51205130101 01	Pole mtce	5120 Labour-inside	-	3,639.27	-100.0%	742.02	390.5%
100 51205130104 04	Pole mtce	5120 Labour - outside	42,471.00	28,497.40	49.0%	53,262.23	-46.5%
100 51205130106 06	Pole mtce	5120 Labour - outside OT		18,603.00	-100.0%	6,632.17	180.5%
100 51205130181 81	Pole mtce	5120 Payroll overhead		138.16	-100.0%	-	#DIV/0!
100 51205130182 82	Pole mtce	5120 Payroll overhead	19,185.65	27,091.17	-29.2%	36,530.76	-25.8%
100 51205130183 83	Pole mtce	5120 Ops supervision	14,953.06	26,668.68	-43.9%	24,948.88	6.9%
100 51205130184 84	Pole mtce	5120 Eng Overhead			#DIV/0!		#DIV/0!
100 51205130185 85	Pole mtce	5120 Cost acctg burden			#DIV/0!		#DIV/0!

100	51205130202	02	Pole mtce	5120	Legal/consultants		270.00	-100.0%	-	#DIV/0!
100	51205130204	04	Pole mtce	5120	Contract labour	58,000.00	24,085.44	140.8%	30,099.59	-20.0%
100	51205130222	22	Pole mtce	5120	Travel/prof development		797.81	-100.0%	160.28	397.8%
100	51205130411	11	Pole mtce	5120	Vehicle burden	17,907.00	25,356.51	-29.4%	14,007.27	81.0%
100	51205130502	02	Pole mtce	5120	Stores materials		9,464.27	-100.0%	11,643.20	-18.7%
100	51205130507	07	Pole mtce	5120	Expendable tools			#DIV/0!	1,567.00	-100.0%
100	51205130509	09	Pole mtce	5120	Misc material			#DIV/0!	2,975.63	-100.0%
100	51205130709	09	Pole mtce	5120	Invoicing		(1,009.52)	-100.0%	-	#DIV/0!
				5120 Total		152,516.71	163,602.19	-6.8%	182,569.03	-10.4%
100	51255130101	01	OH maintenance	5125	Labour-inside		817.26	-100.0%	-	#DIV/0!
100	51255130103	03	OH maintenance	5125	Labour-inside OT		311.81	-100.0%	-	#DIV/0!
100	51255130104	04	OH maintenance	5125	Labour - outside	38,281.41	16,385.20	133.6%	20,422.36	-19.8%
100	51255130106	06	OH maintenance	5125	Labour - outside OT	6,534.00	23,769.27	-72.5%	21,302.78	11.6%
100	51255130108	08	OH maintenance	5125	Boot allowance		1,005.56	-100.0%	-	#DIV/0!
100	51255130109	09	OH maintenance	5125	Car allowance		301.57	-100.0%	10.61	2742.3%
100	51255130122	22	OH maintenance	5125	Standby pay	51,480.00	45,739.70	12.5%	33,414.85	36.9%
100	51255130181	81	OH maintenance	5125	Payroll overhead		242.43	-100.0%	-	#DIV/0!
100	51255130182	82	OH maintenance	5125	Payroll overhead	24,399.55	18,801.84	29.8%	20,427.81	-8.0%
100	51255130183	83	OH maintenance	5125	Ops supervision	19,016.71	19,945.58	-4.7%	13,658.35	46.0%
100	51255130204	04	OH maintenance	5125	Contract labour	11,180.00	12,591.96	-11.2%	5,695.75	121.1%
100	51255130220	20	OH maintenance	5125	Clothing/Boots/Etc		2,005.26	-100.0%	-	#DIV/0!
100	51255130222	22	OH maintenance	5125	Travel/prof development		487.00	-100.0%	685.24	-28.9%
100	51255130407	07	OH maintenance	5125	Parts/accessories	258.00	-	#DIV/0!	-	#DIV/0!
100	51255130411	11	OH maintenance	5125	Vehicle burden	19,094.95	15,668.01	21.9%	16,087.70	-2.6%
100	51255130502	02	OH maintenance	5125	Stores materials	29,947.24	1,371.00	2084.3%	5,010.17	-72.6%
100	51255130507	07	OH maintenance	5125	Expendable tools	1,500.00	-	#DIV/0!	1,627.26	-100.0%
100	51255130508	08	OH maintenance	5125	Freight	100.00	97.40	2.7%	-	#DIV/0!
100	51255130509	09	OH maintenance	5125	Misc material	2,500.00	2,004.68	24.7%	1,632.60	22.8%
100	51255130713	13	OH maintenance	5125	Equipment repairs/mtce	750.00	-	#DIV/0!	118.74	-100.0%
100	51255130797	97	OH maintenance	5125	Redistributions			#DIV/0!		#DIV/0!
100	51255130903	03	OH maintenance	5125	Bad debt	-	16,085.59	-100.0%	-	#DIV/0!
				5125 Total		205,041.86	177,631.12	15.4%	140,094.22	26.8%
100	51305130101	01	OH service mtce	5130	Labour-inside		1,415.15	-100.0%	32.08	4311.3%
100	51305130103	03	OH service mtce	5130	Labour-inside OT		97.92	-100.0%	-	#DIV/0!
100	51305130104	04	OH service mtce	5130	Labour - outside	18,785.25	20,779.03	-9.6%	18,028.87	15.3%
100	51305130106	06	OH service mtce	5130	Labour - outside OT	39,204.00	24,200.68	62.0%	25,655.87	-5.7%
100	51305130181	81	OH service mtce	5130	Payroll overhead		380.33	-100.0%	9.42	3937.5%

100	51305130182	82	OH service mtce	5130	Payroll overhead	22,543.14	21,858.11	3.1%	20,293.03	7.7%
100	51305130183	83	OH service mtce	5130	Ops supervision	17,569.84	23,197.88	-24.3%	13,606.62	70.5%
100	51305130184	84	OH service mtce	5130	Eng Overhead			#DIV/0!		#DIV/0!
100	51305130185	85	OH service mtce	5130	Cost acctg burden			#DIV/0!		#DIV/0!
100	51305130204	04	OH service mtce	5130	Contract labour	7,500.00	5,300.48	41.5%	3,925.28	35.0%
100	51305130222	22	OH service mtce	5130	Travel/prof development		1,674.72	-100.0%	1,517.85	10.3%
100	51305130411	11	OH service mtce	5130	Vehicle burden	10,232.75	17,790.70	-42.5%	15,035.58	18.3%
100	51305130502	02	OH service mtce	5130	Stores materials	11,630.00	3,250.79	257.8%	2,219.41	46.5%
100	51305130508	08	OH service mtce	5130	Freight			#DIV/0!		#DIV/0!
5130 Total						127,464.98	119,945.79	6.3%	100,324.01	19.6%
100	51315130101	01	OH lines mtce	5131	Labour-inside			#DIV/0!		#DIV/0!
100	51315130104	04	OH lines mtce	5131	Labour - outside	4,083.75	9,954.95	-59.0%	5,961.27	67.0%
100	51315130106	06	OH lines mtce	5131	Labour - outside OT	6,534.00	2,273.52	187.4%	2,898.86	-21.6%
100	51315130181	81	OH lines mtce	5131	Payroll overhead			#DIV/0!		#DIV/0!
100	51315130182	82	OH lines mtce	5131	Payroll overhead	4,316.77	7,355.98	-41.3%	4,754.93	54.7%
100	51315130183	83	OH lines mtce	5131	Ops supervision	3,364.44	595.32	465.1%	857.63	-30.6%
100	51315130204	04	OH lines mtce	5131	Contract labour	750.00	3,095.00	-75.8%	110.00	2713.6%
100	51315130222	22	OH lines mtce	5131	Travel/prof development		161.04	-100.0%	131.56	22.4%
100	51315130411	11	OH lines mtce	5131	Vehicle burden	6,212.75	9,477.37	-34.4%	5,396.29	75.6%
100	51315130502	02	OH lines mtce	5131	Stores materials	21,562.01	3,869.22	457.3%	9,147.28	-57.7%
5131 Total						46,823.72	36,782.40	27.3%	29,257.82	25.7%
100	51355130101	01	Tree trimming	5135	Labour-inside		124.77	-100.0%	-	#DIV/0!
100	51355130104	04	Tree trimming	5135	Labour - outside	4,900.50	4,782.24	2.5%	2,058.86	132.3%
100	51355130106	06	Tree trimming	5135	Labour - outside OT	8,167.50	4,050.64	101.6%	4,629.71	-12.5%
100	51355130181	81	Tree trimming	5135	Payroll overhead		36.88	-100.0%	-	#DIV/0!
100	51355130182	82	Tree trimming	5135	Payroll overhead	5,276.05	4,474.21	17.9%	2,876.98	55.5%
100	51355130183	83	Tree trimming	5135	Ops supervision	4,112.09	4,803.04	-14.4%	1,928.62	149.0%
100	51355130204	04	Tree trimming	5135	Contract labour	515,846.00	915,770.73	-43.7%	458,709.61	99.6%
100	51355130222	22	Tree trimming	5135	Travel/prof development		146.26	-100.0%	87.42	67.3%
100	51355130402	02	Tree trimming	5135	Fuel	103.00	-	#DIV/0!	-	#DIV/0!
100	51355130411	11	Tree trimming	5135	Vehicle burden	5,427.00	3,991.87	36.0%	2,331.76	71.2%
100	51355130502	02	Tree trimming	5135	Stores materials	697.80	649.32	7.5%	320.81	102.4%
100	51355130507	07	Tree trimming	5135	Expendable tools	200.00	-	#DIV/0!	-	#DIV/0!
100	51355130509	09	Tree trimming	5135	Misc material	150.00	275.40	-45.5%	-	#DIV/0!
100	51355130701	01	Tree trimming	5135	Advertising		8,604.00	-100.0%	2,358.00	264.9%
100	51355130710	10	Tree trimming	5135	Miscellaneous		396.00	-100.0%	-	#DIV/0!
5135 Total						544,879.94	948,105.36	-42.5%	475,301.77	99.5%

100	51365130101	01	Emergency maintenance	5136	Labour-inside			#DIV/0!	817.00	-100.0%
100	51365130103	03	Emergency maintenance	5136	Labour-inside OT			#DIV/0!	6,057.00	-100.0%
100	51365130104	04	Emergency maintenance	5136	Labour - outside	1,092.24		-100.0%	2,096.35	-47.9%
100	51365130106	06	Emergency maintenance	5136	Labour - outside OT	450.44		-100.0%	12,870.14	-96.5%
100	51365130181	81	Emergency maintenance	5136	Payroll overhead			#DIV/0!	1,209.00	-100.0%
100	51365130182	82	Emergency maintenance	5136	Payroll overhead	807.23		-100.0%	5,105.44	-84.2%
100	51365130183	83	Emergency maintenance	5136	Ops supervision	689.96		-100.0%	3,762.01	-81.7%
100	51365130204	04	Emergency maintenance	5136	Contract labour			#DIV/0!	50,219.00	-100.0%
100	51365130411	11	Emergency maintenance	5136	Vehicle burden	881.46		-100.0%	4,138.46	-78.7%
100	51365130502	02	Emergency maintenance	5136	Stores materials	2,749.55		-100.0%	15,386.54	-82.1%
100	51365130710	10	Emergency maintenance	5136	Miscellaneous			#DIV/0!	4,294.44	-100.0%
100	51365130797	97	Emergency maintenance	5136	Redistributions			#DIV/0!		#DIV/0!
5136 Total						-	6,670.88	-100.0%	105,955.38	-93.7%
100	51455140103	03	Mtce - UG conduit	5145	Labour-inside OT			#DIV/0!		#DIV/0!
100	51455140104	04	Mtce - UG conduit	5145	Labour - outside	12,697.02	929.50	1266.0%	2,415.10	-61.5%
100	51455140106	06	Mtce - UG conduit	5145	Labour - outside OT		1,298.55	-100.0%	2,391.92	-45.7%
100	51455140181	81	Mtce - UG conduit	5145	Payroll overhead			#DIV/0!		#DIV/0!
100	51455140182	82	Mtce - UG conduit	5145	Payroll overhead	7,456.40	966.28	671.7%	2,299.43	-58.0%
100	51455140183	83	Mtce - UG conduit	5145	Ops supervision	5,811.43	826.83	602.9%	1,592.24	-48.1%
100	51455140204	04	Mtce - UG conduit	5145	Contract labour	25,000.00	40,162.80	-37.8%	17,517.97	129.3%
100	51455140222	22	Mtce - UG conduit	5145	Travel/prof development		29.28	-100.0%	29.16	0.4%
100	51455140411	11	Mtce - UG conduit	5145	Vehicle burden	4,857.11	805.53	503.0%	1,641.67	-50.9%
100	51455140502	02	Mtce - UG conduit	5145	Stores materials	7,559.50	6,981.48	8.3%	7,255.52	-3.8%
100	51455140507	07	Mtce - UG conduit	5145	Expendable tools		8.46	-100.0%	162.31	-94.8%
100	51455140509	09	Mtce - UG conduit	5145	Misc material	500.00	1,011.64	-50.6%	-	#DIV/0!
5145 Total						63,881.46	53,020.35	20.5%	35,305.32	50.2%
100	51505140101	01	Mtce - UG conductor	5150	Labour-inside		175.30	-100.0%	-	#DIV/0!
100	51505140104	04	Mtce - UG conductor	5150	Labour - outside	3,920.40	7,109.35	-44.9%	2,124.49	234.6%
100	51505140106	06	Mtce - UG conductor	5150	Labour - outside OT	6,991.38	5,958.72	17.3%	4,619.48	29.0%
100	51505140181	81	Mtce - UG conductor	5150	Payroll overhead		51.82	-100.0%	-	#DIV/0!
100	51505140182	82	Mtce - UG conductor	5150	Payroll overhead	4,355.14	6,693.16	-34.9%	2,910.78	129.9%
100	51505140183	83	Mtce - UG conductor	5150	Ops supervision	3,394.34	7,117.87	-52.3%	1,955.25	264.0%
100	51505140204	04	Mtce - UG conductor	5150	Contract labour	5,000.00	4,492.79	11.3%	5,132.12	-12.5%
100	51505140222	22	Mtce - UG conductor	5150	Travel/prof development		131.77	-100.0%	102.91	28.0%
100	51505140411	11	Mtce - UG conductor	5150	Vehicle burden	5,664.50	4,215.93	34.4%	2,807.73	50.2%
100	51505140502	02	Mtce - UG conductor	5150	Stores materials	17,968.34	3,373.06	432.7%	14,661.86	-77.0%
100	51505140507	07	Mtce - UG conductor	5150	Expendable tools		408.48	-100.0%	4,800.88	-91.5%

100	51505140703	03	Mtce - UG conductor	5150 Leases/rentals	160.06	-100.0%	-	#DIV/0!	
100	51505140709	09	Mtce - UG conductor	5150 Invoicing		#DIV/0!		#DIV/0!	
100	51505140713	13	Mtce - UG conductor	5150 Equipment repairs/mtce	4,138.02	-100.0%	-	#DIV/0!	
100	51505140903	03	Mtce - UG conductor	5150 Bad debt	-	16,085.59	-100.0%	-	#DIV/0!
5150 Total					47,294.10	60,111.92	-21.3%	39,115.50	53.7%
100	51515140101	01	Mtce - UG conductor	5151 Labour-inside	210.36	-100.0%	-	#DIV/0!	
100	51515140103	03	Mtce - UG conductor	5151 Labour-inside OT	70.12	-100.0%	-	#DIV/0!	
100	51515140104	04	Mtce - UG conductor	5151 Labour - outside	252.00	-100.0%	602.52	-58.2%	
100	51515140106	06	Mtce - UG conductor	5151 Labour - outside OT	325.45	-100.0%	-	#DIV/0!	
100	51515140181	81	Mtce - UG conductor	5151 Payroll overhead	72.55	-100.0%	-	#DIV/0!	
100	51515140182	82	Mtce - UG conductor	5151 Payroll overhead	253.74	-100.0%	359.65	-29.4%	
100	51515140204	04	Mtce - UG conductor	5151 Contract labour	132.00	-100.0%	-	#DIV/0!	
100	51515140222	22	Mtce - UG conductor	5151 Travel/prof development	29.28	-100.0%	-	#DIV/0!	
100	51515140411	11	Mtce - UG conductor	5151 Vehicle burden	176.29	-100.0%	438.76	-59.8%	
100	51515140502	02	Mtce - UG conductor	5151 Stores materials	1,987.20	-100.0%	4,425.31	-55.1%	
100	51515140509	09	Mtce - UG conductor	5151 Misc material		#DIV/0!		#DIV/0!	
5151 Total					-	3,508.99	-100.0%	5,826.24	-39.8%
100	51555140101	01	Mtce - UG services	5155 Labour-inside	99.72	-100.0%	16.13	518.2%	
100	51555140104	04	Mtce - UG services	5155 Labour - outside	5,717.25	6,417.79	-10.9%	6,049.49	6.1%
100	51555140106	06	Mtce - UG services	5155 Labour - outside OT	19,602.00	12,647.05	55.0%	12,909.32	-2.0%
100	51555140181	81	Mtce - UG services	5155 Labour - outside OT			#DIV/0!		#DIV/0!
100	51555140182	82	Mtce - UG services	5155 Payroll overhead	9,113.19	8,474.76	7.5%	8,351.27	1.5%
100	51555140183	83	Mtce - UG services	5155 Ops supervision	7,102.70	8,989.71	-21.0%	5,596.99	60.6%
100	51555140204	04	Mtce - UG services	5155 Contract labour	21,200.00	8,601.10	146.5%	15,960.69	-46.1%
100	51555140222	22	Mtce - UG services	5155 Travel/prof development		512.40	-100.0%	670.28	-23.6%
100	51555140411	11	Mtce - UG services	5155 Vehicle burden	5,481.75	6,444.05	-14.9%	5,659.64	13.9%
100	51555140502	02	Mtce - UG services	5155 Stores materials	9,885.50	4,828.87	104.7%	3,271.22	47.6%
100	51555140507	07	Mtce - UG services	5155 Expendable tools			#DIV/0!	353.44	-100.0%
100	51555140509	09	Mtce - UG services	5155 Misc material		242.09	-100.0%	36.22	568.4%
100	51555140704	04	Mtce - UG services	5155 Hydro/water/etc		236.28	-100.0%	-	#DIV/0!
5155 Total					78,102.39	57,493.82	35.8%	58,874.69	-2.3%
100	51565140104	04	44kV underground	5156 Labour - outside	2,450.25	-	#DIV/0!	-	#DIV/0!
100	51565140106	06	44kV underground	5156 Labour - outside OT	6,534.00	-	#DIV/0!	-	#DIV/0!
100	51565140182	82	44kV underground	5156 Payroll overhead	3,357.49	-	#DIV/0!	-	#DIV/0!
100	51565140183	83	44kV underground	5156 Ops supervision	2,616.79	-	#DIV/0!	-	#DIV/0!
100	51565140204	04	44kV underground	5156 Contract labour	1,500.00	-	#DIV/0!	-	#DIV/0!
100	51565140411	11	44kV underground	5156 Vehicle burden	3,471.75	-	#DIV/0!	-	#DIV/0!

100 51565140502 02	44kV underground	5156 Stores materials	8,984.17	-	#DIV/0!	-	#DIV/0!
		5156 Total	28,914.45	-	#DIV/0!	-	#DIV/0!
100 51605150101 01	Transformer mtce	5160 Labour-inside		1,136.01	-100.0%	3,112.67	-63.5%
100 51605150103 03	Transformer mtce	5160 Labour-inside OT		42.84	-100.0%	187.80	-77.2%
100 51605150104 04	Transformer mtce	5160 Labour - outside	18,743.10	10,788.80	73.7%	18,877.36	-42.8%
100 51605150106 06	Transformer mtce	5160 Labour - outside OT	19,029.40	18,590.53	2.4%	20,641.79	-9.9%
100 51605150181 81	Transformer mtce	5160 Payroll overhead		107.64	-100.0%	55.71	93.2%
100 51605150182 82	Transformer mtce	5160 Payroll overhead	16,594.56	12,560.78	32.1%	25,875.67	-51.5%
100 51605150183 83	Transformer mtce	5160 Ops supervision	12,933.60	13,773.94	-6.1%	2,518.47	446.9%
100 51605150204 04	Transformer mtce	5160 Contract labour	35,000.00	12,463.80	180.8%	99,792.52	-87.5%
100 51605150222 22	Transformer mtce	5160 Travel/prof development		321.66	-100.0%	381.50	-15.7%
100 51605150411 11	Transformer mtce	5160 Vehicle burden	14,435.50	12,517.98	15.3%	10,693.76	17.1%
100 51605150502 02	Transformer mtce	5160 Stores materials	17,444.99	8,936.83	95.2%	44,120.55	-79.7%
100 51605150507 07	Transformer mtce	5160 Expendable tools		495.07	-100.0%	220.86	124.2%
100 51605150508 08	Transformer mtce	5160 Freight	3,500.00		#DIV/0!	1,485.00	-100.0%
100 51605150509 09	Transformer mtce	5160 Misc material		48,230.53	-100.0%	1,511.12	3091.7%
100 51605150710 10	Transformer mtce	5160 Miscellaneous		16.15	-100.0%	-	#DIV/0!
		5160 Total	137,681.15	139,982.56	-1.6%	229,474.78	-39.0%
100 51615150101 01	UG transformer mtce	5161 Labour-inside		63.39	-100.0%	923.10	-93.1%
100 51615150104 04	UG transformer mtce	5161 Labour - outside	9,716.70	8,993.41	8.0%	5,923.56	51.8%
100 51615150106 06	UG transformer mtce	5161 Labour - outside OT	9,228.40	3,373.56	173.6%	4,008.16	-15.8%
100 51615150181 81	UG transformer mtce	5161 Payroll overhead		8.91	-100.0%	263.39	-96.6%
100 51615150182 82	UG transformer mtce	5161 Payroll overhead	8,415.91	8,468.89	-0.6%	5,015.20	68.9%
100 51615150183 83	UG transformer mtce	5161 Ops supervision	6,559.25	7,535.28	-13.0%	3,356.69	124.5%
100 51615150204 04	UG transformer mtce	5161 Contract labour	35,000.00	1,156.00	2927.7%	13,442.92	-91.4%
100 51615150222 22	UG transformer mtce	5161 Travel/prof development		102.48	-100.0%	200.61	-48.9%
100 51615150411 11	UG transformer mtce	5161 Vehicle burden	6,158.05	3,823.08	61.1%	6,289.35	-39.2%
100 51615150502 02	UG transformer mtce	5161 Stores materials	7,187.34	11,959.34	-39.9%	12,449.61	-3.9%
100 51615150507 07	UG transformer mtce	5161 Expendable tools		1,087.55	-100.0%	253.51	329.0%
100 51615150509 09	UG transformer mtce	5161 Misc material	3,000.00	529.13	467.0%	8,876.44	-94.0%
100 51615150703 03	UG transformer mtce	5161 Leases/rentals		170.64	-100.0%	-	#DIV/0!
100 51615150710 10	UG transformer mtce	5161 Miscellaneous		108.00	-100.0%	-	#DIV/0!
100 51615150713 13	UG transformer mtce	5161 Equipment repairs/mtce	500.00	-	#DIV/0!	-	#DIV/0!
		5161 Total	85,765.65	47,379.66	81.0%	61,002.54	-22.3%
100 51755180101 01	Meter mtce	5175 Labour-inside		28.87	-100.0%	-	#DIV/0!
100 51755180104 04	Meter mtce	5175 Labour - outside			#DIV/0!		#DIV/0!
100 51755180106 06	Meter mtce	5175 Labour - outside OT		859.96	-100.0%	251.16	242.4%

100	51755180181	81	Meter mtce	5175 Payroll overhead	8.45	-100.0%	-	#DIV/0!	
100	51755180182	82	Meter mtce	5175 Payroll overhead	262.48	-100.0%	75.44	247.9%	
100	51755180183	83	Meter mtce	5175 Ops supervision	225.18	-100.0%	74.31	203.0%	
100	51755180411	11	Meter mtce	5175 Vehicle burden	341.57	-100.0%	192.81	77.2%	
100	51755180507	07	Meter mtce	5175 Expendable tools	505.73	-100.0%	247.85	104.0%	
100	51755180509	09	Meter mtce	5175 Misc material		#DIV/0!	674.14	-100.0%	
100	51755180710	10	Meter mtce	5175 Miscellaneous		#DIV/0!		#DIV/0!	
5175 Total					-	2,232.24	-100.0%	1,515.71	47.3%
100	53105320101	01	Meter reading	5310 Labour-inside		2,609.83	-100.0%	-	#DIV/0!
100	53105320104	04	Meter reading	5310 Labour - outside		3,655.75	-100.0%	-	#DIV/0!
100	53105320181	81	Meter reading	5310 Payroll overhead		632.17	-100.0%	-	#DIV/0!
100	53105320182	82	Meter reading	5310 Payroll overhead		2,641.28	-100.0%	-	#DIV/0!
100	53105320183	83	Meter reading	5310 Ops supervision		2,579.08	-100.0%	-	#DIV/0!
100	53105320204	04	Meter reading	5310 Contract labour	226,400.00	190,541.84	18.8%	196,990.13	-3.3%
100	53105320402	02	Meter reading	5310 Fuel		13,906.48	-100.0%	7,000.00	98.7%
100	53105320411	11	Meter reading	5310 Vehicle burden		1,893.55	-100.0%	-	#DIV/0!
100	53105320509	09	Meter reading	5310 Misc material	1,200.00	-	#DIV/0!	1,350.00	-100.0%
100	53105320510	10	Meter reading	5310 Stationery	1,500.00	-	#DIV/0!	-	#DIV/0!
100	53105320516	16	Meter reading	5310 Software support	1,500.00	-	#DIV/0!	-	#DIV/0!
100	53105320710	10	Meter reading	5310 Miscellaneous			#DIV/0!		#DIV/0!
5310 Total					230,600.00	218,459.98	5.6%	205,340.13	6.4%
100	53155330710	10	Billing/customer Service	5315 Miscellaneous		48.00	-100.0%	186.00	-74.2%
5315 Total					-	48.00	-100.0%	186.00	-74.2%
100	53165330101	01	Billing/customer Service	5316 Labour-inside	938,766.99	865,680.50	8.4%	724,248.28	19.5%
100	53165330103	03	Billing/customer Service	5316 Labour-inside OT	3,159.03	3,721.38	-15.1%	465.44	699.5%
100	53165330181	81	Billing/customer Service	5316 Payroll overhead	251,816.83	261,328.74	-3.6%	226,592.66	15.3%
100	53165330201	01	Billing/customer Service	5316 Legal/consultants	30,000.00	1,751.02	1613.3%	-	#DIV/0!
100	53165330204	04	Billing/customer Service	5316 Contract labour	-	11,340.00	-100.0%	-	#DIV/0!
100	53165330222	22	Billing/customer Service	5316 Travel/prof development	30,000.00	19,669.43	52.5%	10,476.53	87.7%
100	53165330509	09	Billing/customer Service	5316 Misc material	2,000.00	-	#DIV/0!	-	#DIV/0!
100	53165330510	10	Billing/customer Service	5316 Stationery	106,650.00	109,508.43	-2.6%	108,944.86	0.5%
100	53165330511	11	Billing/customer Service	5316 Subscriptions/Ref mtl	500.00	-	#DIV/0!	-	#DIV/0!
100	53165330513	13	Billing/customer Service	5316 Software support	30,000.00	505.78	5831.4%	30,600.00	-98.3%
100	53165330516	16	Billing/customer Service	5316 Software support			#DIV/0!		#DIV/0!
100	53165330703	03	Billing/customer Service	5316 Leases/rentals		1,707.33	-100.0%	-	#DIV/0!
100	53165330706	06	Billing/customer Service	5316 Postage	299,160.00	244,764.39	22.2%	226,160.30	8.2%
100	53165330708	08	Billing/customer Service	5316 Telephone	27,000.00	1,951.57	1283.5%	866.46	125.2%

100	53165330710	10	Billing/customer Service	5316	Miscellaneous	(904.98)	-100.0%	1,000.00	-190.5%
100	53165330713	13	Billing/customer Service	5316	Equipment repairs/mtce	403,940.00	111,228.12	263.2%	#DIV/0!
100	53165330797	97	Billing/customer Service	5316	Redistributions		(375,483.72)	-100.0%	4.8%
100	53165330902	02	Billing/customer Service	5316	Bank charges	18,586.00	24,976.23	-25.6%	8.2%
5316 Total						2,141,578.85	1,281,744.22	67.1%	28.9%
100	53205340101	01	Cashiers/mail	5320	Labour-inside	150,622.31	119,563.01	26.0%	1.0%
100	53205340103	03	Cashiers/mail	5320	Labour-inside OT		27.12	-100.0%	-77.1%
100	53205340181	81	Cashiers/mail	5320	Payroll overhead	40,297.94	36,818.83	9.4%	-0.1%
100	53205340204	04	Cashiers/mail	5320	Contract labour	20,370.00	15,281.53	33.3%	-7.0%
100	53205340509	09	Cashiers/mail	5320	Misc material			#DIV/0!	#DIV/0!
100	53205340703	03	Cashiers/mail	5320	Leases/rentals		3,336.04	-100.0%	#DIV/0!
100	53205340704	04	Cashiers/mail	5320	Hydro/water/etc			#DIV/0!	#DIV/0!
100	53205340797	97	Cashiers/mail	5320	Redistributions	(113,437.00)	(113,436.96)	0.0%	6.1%
100	53205340902	02	Cashiers/mail	5320	Bank charges	800.00	-	#DIV/0!	#DIV/0!
5320 Total						98,653.25	61,589.57	60.2%	-5.1%
100	53215340101	01	Collelctions	5321	Labour-inside	11,090.42	3,303.51	235.7%	-63.0%
100	53215340181	81	Collelctions	5321	Payroll overhead	2,967.17	974.75	204.4%	-65.2%
100	53215340204	04	Collelctions	5321	Contract labour	120,000.00	115,350.49	4.0%	0.0%
100	53215340509	09	Collelctions	5321	Misc material	1,000.00	464.35	115.4%	#DIV/0!
100	53215340510	10	Collelctions	5321	Stationery	500.00	484.92	3.1%	-62.2%
100	53215340708	08	Collelctions	5321	Telephone	1,775.00	2,959.57	-40.0%	10.9%
5321 Total						137,332.59	123,537.59	11.2%	-5.7%
100	53255340101	01	Collections	5325	Labour-inside			#DIV/0!	#DIV/0!
100	53255340181	81	Collections	5325	Payroll overhead			#DIV/0!	#DIV/0!
5325 Total						-	-	#DIV/0!	#DIV/0!
100	53305340901	01	Collections	5330	Commissions	15,000.00	21,359.40	-29.8%	11.4%
5330 Total						15,000.00	21,359.40	-29.8%	11.4%
100	53455360101	01	Wholesale settlement	5345	Labour-inside	88,741.06	84,964.76	4.4%	-13.4%
100	53455360103	03	Wholesale settlement	5345	Labour-inside OT		1,126.86	-100.0%	#DIV/0!
100	53455360181	81	Wholesale settlement	5345	Payroll overhead	23,742.05	26,452.49	-10.2%	-14.4%
100	53455360204	04	Wholesale settlement	5345	Contract labour		37,625.82	-100.0%	#DIV/0!
100	53455360221	21	Wholesale settlement	5345	Tuition refund	200.00	-	#DIV/0!	#DIV/0!
100	53455360222	22	Wholesale settlement	5345	Travel/prof development	3,500.00	14.64	23807.1%	#DIV/0!
100	53455360509	09	Wholesale settlement	5345	Misc material	500.00	-	#DIV/0!	-100.0%
100	53455360510	10	Wholesale settlement	5345	Stationery	500.00	163.97	204.9%	#DIV/0!
100	53455360513	13	Wholesale settlement	5345	Hub support	59,000.00	30,683.06	92.3%	-20.4%

100 53455360708 08	Wholesale settlement	5345 Telephone		#DIV/0!	#DIV/0!		
		5345 Total	176,183.11	181,031.60	-2.7%	167,590.84	8.0%
100 53465370101 01	Dmd side management	5346 Labour-inside	246,726.70	-	#DIV/0!	5,017.64	-100.0%
100 53465370103 03	Dmd side management	5346 Labour-inside OT	5,471.15	-	#DIV/0!	504.00	-100.0%
100 53465370181 81	Dmd side management	5346 Payroll overhead	67,472.97	-	#DIV/0!	1,608.68	-100.0%
100 53465370201 01	Dmd side management	5346 Legal/consultants	30,000.00	-	#DIV/0!	-	#DIV/0!
100 53465370204 04	Dmd side management	5346 Contract labour	158,750.00	-	#DIV/0!	-	#DIV/0!
100 53465370222 22	Dmd side management	5346 Travel/prof development	32,200.00	-	#DIV/0!	(106.17)	-100.0%
100 53465370411 11	Dmd side management	5346 Vehicle burden	1,827.50	-	#DIV/0!	-	#DIV/0!
100 53465370507 07	Dmd side management	5346 Expendable tools	2,000.00	-	#DIV/0!	-	#DIV/0!
100 53465370509 09	Dmd side management	5346 Misc material	34,000.00	-	#DIV/0!	-	#DIV/0!
100 53465370510 10	Dmd side management	5346 Stationery	500.00	-	#DIV/0!	-	#DIV/0!
100 53465370511 11	Dmd side management	5346 Subscriptions/Ref mtl	200.00	-	#DIV/0!	-	#DIV/0!
100 53465370701 01	Dmd side management	5346 Advertising	9,500.00	-	#DIV/0!	875.46	-100.0%
100 53465370708 08	Dmd side management	5346 Telephone	1,200.00	-	#DIV/0!	-	#DIV/0!
100 53465370710 10	Dmd side management	5346 Miscellaneous	1,000.00	-	#DIV/0!	(316.61)	-100.0%
100 53465370712 12	Dmd side management	5346 Memberships	13,500.00	-	#DIV/0!	-	#DIV/0!
		5346 Total	604,348.32	-	#DIV/0!	7,583.00	-100.0%
100 53475370101 01	Smart meters/metering	5347 Labour-inside		51,285.38	-100.0%	39,675.14	29.3%
100 53475370103 03	Smart meters/metering	5347 Labour-inside OT		1,956.18	-100.0%	1,627.18	20.2%
100 53475370104 04	Smart meters/metering	5347 Labour - outside		927.82	-100.0%	7.53	12221.6%
100 53475370109 09	Smart meters/metering	5347 Car allowance		473.99	-100.0%	5.47	8565.3%
100 53475370181 81	Smart meters/metering	5347 Payroll overhead		15,964.39	-100.0%	11,970.04	33.4%
100 53475370182 82	Smart meters/metering	5347 Payroll overhead		567.73	-100.0%	260.63	117.8%
100 53475370201 01	Smart meters/metering	5347 Legal/consultants		-	#DIV/0!	-	#DIV/0!
100 53475370204 04	Smart meters/metering	5347 Contract labour		13,154.34	-100.0%	794.05	1556.6%
100 53475370222 22	Smart meters/metering	5347 Travel/prof development		2,458.36	-100.0%	2,197.74	11.9%
100 53475370411 11	Smart meters/metering	5347 Vehicle burden		1,046.51	-100.0%	-	#DIV/0!
100 53475370502 02	Smart meters/metering	5347 Stores materials		15.91	-100.0%	-	#DIV/0!
100 53475370507 07	Smart meters/metering	5347 Expendable tools		-	#DIV/0!	-	#DIV/0!
100 53475370508 08	Smart meters/metering	5347 Freight		37.17	-100.0%	-	#DIV/0!
100 53475370509 09	Smart meters/metering	5347 Misc material		21,681.50	-100.0%	40.54	53381.7%
100 53475370510 10	Smart meters/metering	5347 Stationery		-	#DIV/0!	2,639.50	-100.0%
100 53475370701 01	Smart meters/metering	5347 Advertising		-	#DIV/0!	-	#DIV/0!
100 53475370703 03	Smart meters/metering	5347 Leases/rentals			#DIV/0!		#DIV/0!
100 53475370708 08	Smart meters/metering	5347 Telephone		13.10	-100.0%	-	#DIV/0!
100 53475370710 10	Smart meters/metering	5347 Miscellaneous		2,113.54	-100.0%	-	#DIV/0!

100	53475370712	12	Smart meters/metering	5347 Memberships	-	#DIV/0!	4,800.57	-100.0%	
100	53475370797	97	Smart meters/metering	5347 Redistributions	(24,214.19)	-100.0%	-	#DIV/0!	
				5347 Total	-	87,481.73	-100.0%	64,018.39	36.7%
100	53485370101	01	Dmd side management	5348 Labour-inside	(81.36)	-100.0%	-	#DIV/0!	
100	53485370103	03	Dmd side management	5348 Labour-inside OT	81.36	-100.0%	-	#DIV/0!	
100	53485370181	81	Dmd side management	5348 Payroll overhead		#DIV/0!		#DIV/0!	
100	53485370222	22	Dmd side management	5348 Travel/prof development		#DIV/0!		#DIV/0!	
				5348 Total	-	-	-	#DIV/0!	
100	56205600708	08	Misc	5620 Telephone	4,597.05	-100.0%	-	#DIV/0!	
100	56215600510	10	Misc	5620 Redistributions		#DIV/0!		#DIV/0!	
				5620 Total	-	4,597.05	-100.0%	-	#DIV/0!
100	56055610119	19	Bd of Directors	5605 Honourarium	26,000.00	32,000.00	-18.8%	39,083.26	-18.1%
100	56055610120	20	Bd of Directors	5605 Burden redistribution			#DIV/0!		#DIV/0!
100	56055610201	01	Bd of Directors	5605 Legal/consultants	5,000.00	2,135.00	134.2%	11,960.52	-82.1%
100	56055610204	04	Bd of Directors	5605 Contract labour	1,500.00	672.19	123.2%	332.72	102.0%
100	56055610222	22	Bd of Directors	5605 Travel/prof development	20,000.00	26,392.20	-24.2%	15,805.38	67.0%
100	56055610508	08	Bd of Directors	5605 Freight	50.00	-	#DIV/0!	222.07	-100.0%
100	56055610509	09	Bd of Directors	5605 Misc material	250.00	-	#DIV/0!	-	#DIV/0!
100	56055610510	10	Bd of Directors	5605 Stationery	500.00	185.87	169.0%	112.51	65.2%
100	56055610511	11	Bd of Directors	5605 Subscriptions/Ref mtl	500.00	-	#DIV/0!	42.00	-100.0%
100	56055610701	01	Bd of Directors	5605 Advertising	1,000.00	475.08	110.5%	515.59	-7.9%
100	56055610708	08	Bd of Directors	5605 Telephone	600.00	803.36	-25.3%	1,191.88	-32.6%
				5605 Total	55,400.00	62,663.70	-11.6%	69,265.93	-9.5%
100	56115620101	01	President/CEO	5611 Labour-inside	230,313.36	208,167.83	10.6%	213,849.48	-2.7%
100	56115620103	03	President/CEO	5611 Labour-inside OT		1,641.12	-100.0%	2,428.72	-32.4%
100	56115620109	09	President/CEO	5611 Car allowance	7,200.00	7,080.00	1.7%	5,820.00	21.6%
100	56115620181	81	President/CEO	5611 Payroll overhead	61,618.73	69,521.87	-11.4%	65,960.38	5.4%
100	56115620222	22	President/CEO	5611 Travel/prof development		-	#DIV/0!		#DIV/0!
100	56115620709	09	President/CEO	5611 Invoicing		(5,000.00)	-100.0%	-	#DIV/0!
				5611 Total	299,132.09	281,410.82	6.3%	288,058.58	-2.3%
100	56215620221	21	President/CEO - other	5621 Tuition refund	200.00	220.00	-9.1%	-	#DIV/0!
100	56215620222	22	President/CEO - other	5621 Travel/prof development	11,000.00	3,830.37	187.2%	10,046.00	-61.9%
100	56215620508	08	President/CEO - other	5621 Freight	50.00	186.00	-73.1%	166.65	11.6%
100	56215620509	09	President/CEO - other	5621 Misc material	100.00	-	#DIV/0!	-	#DIV/0!
100	56215620510	10	President/CEO - other	5621 Stationery	500.00	116.96	327.5%	143.43	-18.5%
100	56215620511	11	President/CEO - other	5621 Subscriptions/Ref mtl	400.00	159.00	151.6%	238.10	-33.2%

100	56215620706	06	President/CEO - other	5621 Postage	40.00	-	#DIV/0!	-	#DIV/0!
100	56215620708	08	President/CEO - other	5621 Telephone	600.00	788.02	-23.9%	862.56	-8.6%
100	56215620710	10	President/CEO - other	5621 Miscellaneous	800.00	-	#DIV/0!	243.00	-100.0%
5621 Total					13,690.00	5,300.35	158.3%	11,699.74	-54.7%
					2,000.00		#DIV/0!		#DIV/0!
5605 Total					2,000.00	-	#DIV/0!	-	#DIV/0!
100	56115630101	01	Finance	5611 Labour-inside	222,715.74	211,080.60	5.5%	200,724.57	5.2%
100	56115630103	03	Finance	5611 Labour-inside OT	4,762.72	3,844.46	23.9%	8,166.58	-52.9%
100	56115630109	09	Finance	5611 Car allowance	7,200.00	7,080.00	1.7%	5,490.00	29.0%
100	56115630181	81	Finance	5611 Payroll overhead	60,223.15	65,046.22	-7.4%	60,608.40	7.3%
100	56115630222	22	Finance	5611 Travel/prof development	19,500.00	676.34	2783.2%	-	#DIV/0!
100	56115630709	09	Finance	5611 Invoicing		(5,000.00)	-100.0%	-	#DIV/0!
5611 Total					314,401.61	282,727.62	11.2%	274,989.55	2.8%
100	56215630221	21	Finance/other	5621 Tuition refund	-	1,141.81	-100.0%	920.00	24.1%
100	56215630222	22	Finance/other	5621 Travel/prof development	-	9,037.65	-100.0%	6,842.73	32.1%
100	56215630508	08	Finance/other	5621 Freight	500.00	113.34	341.2%	110.27	2.8%
100	56215630509	09	Finance/other	5621 Misc material	500.00	-	#DIV/0!	-	#DIV/0!
100	56215630510	10	Finance/other	5621 Stationery	850.00	135.90	525.5%	394.20	-65.5%
100	56215630511	11	Finance/other	5621 Subscriptions/Ref mtl	1,000.00	401.55	149.0%	507.26	-20.8%
100	56215630513	13	Finance/other	5621 Software support	700.00	1,045.98	-33.1%	-	#DIV/0!
100	56215630708	08	Finance/other	5621 Telephone	800.00	839.17	-4.7%	770.45	8.9%
5621 Total					4,350.00	12,715.40	-65.8%	9,544.91	33.2%
100	56115640101	01	Human resources	5611 Labour-inside	96,909.55	93,833.89	3.3%	84,689.47	10.8%
100	56115640103	03	Human resources	5611 Labour-inside OT		5,932.49	-100.0%	3,109.98	90.8%
100	56115640181	81	Human resources	5611 Payroll overhead	25,927.47	29,773.54	-12.9%	26,981.73	10.3%
100	56115640222	22	Human resources	5611 Travel/prof development			#DIV/0!		#DIV/0!
100	56115640509	09	Human resources	5611 Misc material			#DIV/0!		#DIV/0!
5611 Total					122,837.02	129,539.92	-5.2%	114,781.18	12.9%
100	56215640201	01	Human resources-other	5621 Legal/consultants	60,000.00	40,737.55	47.3%	39,047.54	4.3%
100	56215640204	04	Human resources-other	5621 Contract labour	3,000.00	309.16	870.4%	-	#DIV/0!
100	56215640221	21	Human resources-other	5621 Tuition refund	21,400.00	16,078.09	33.1%	12,993.52	23.7%
100	56215640222	22	Human resources-other	5621 Travel/prof development	6,000.00	6,570.83	-8.7%	6,397.74	2.7%
100	56215640508	08	Human resources-other	5621 Freight	250.00	30.39	722.6%	81.03	-62.5%
100	56215640509	09	Human resources-other	5621 Misc material	500.00	29.16	1614.7%	-	#DIV/0!
100	56215640510	10	Human resources-other	5621 Stationery	1,000.00	1,143.82	-12.6%	824.88	38.7%
100	56215640511	11	Human resources-other	5621 Subscriptions/Ref mtl	2,000.00	1,648.99	21.3%	3,202.76	-48.5%

100	56215640701	01	Human resources-other	5621 Advertising	6,000.00	9,323.48	-35.6%	7,181.83	29.8%
100	56215640708	08	Human resources-other	5621 Telephone	1,000.00	82.08	1118.3%	-	#DIV/0!
100	56215640710	10	Human resources-other	5621 Miscellaneous	2,000.00	1,683.76	18.8%	2,734.12	-38.4%
100	56215640713	13	Human resources-other	5621 Equipment repairs/mtce	2,000.00	-	#DIV/0!	-	#DIV/0!
5621 Total					105,150.00	77,637.31	35.4%	72,463.42	7.1%
100	56165650101	01	Accounting	5616 Labour-inside	355,453.58	280,606.95	26.7%	258,543.55	8.5%
100	56165650103	03	Accounting	5616 Labour-inside OT	36,982.14	29,931.39	23.6%	41,116.51	-27.2%
100	56165650122	22	Accounting	5616 Standby pay		(455.00)	-100.0%	-	#DIV/0!
100	56165650181	81	Accounting	5616 Payroll overhead	100,046.28	88,154.53	13.5%	83,226.98	5.9%
100	56165650221	21	Accounting	5616 Tuition refund		981.75	-100.0%	1,609.22	-39.0%
100	56165650222	22	Accounting	5616 Travel/prof development		640.59	-100.0%	1,296.89	-50.6%
100	56165650502	02	Accounting	5616 Stores materials		0.93	-100.0%	-	#DIV/0!
100	56165650508	08	Accounting	5616 Freight		16.39	-100.0%	-	#DIV/0!
100	56165650706	06	Accounting	5616 Postage			#DIV/0!		#DIV/0!
100	56165650709	09	Accounting	5616 Invoicing		(5,000.00)	-100.0%	-	#DIV/0!
5616 Total					492,482.00	394,877.53	24.7%	385,793.15	2.4%
100	56175650101	01	Flowthru	5617 Labour-inside		36,532.17	-100.0%	54,845.04	-33.4%
100	56175650104	04	Flowthru	5617 Labour - outside		84.75	-100.0%	2,387.90	-96.5%
100	56175650709	09	Flowthru	5617 Invoicing		(43,772.39)	-100.0%	(57,284.14)	-23.6%
5617 Total					-	(7,155.47)	-100.0%	(51.20)	13875.5%
100	56215650201	01	Accounting-other	5621 Legal/consultants	3,500.00	1,075.58	225.4%	439.82	144.6%
100	56215650204	04	Accounting-other	5621 Contract labour		5,875.00	-100.0%	-	#DIV/0!
100	56215650221	21	Accounting-other	5621 Tuition refund	2,500.00	676.34	269.6%	-	#DIV/0!
100	56215650222	22	Accounting-other	5621 Travel/prof development	14,500.00	5,701.46	154.3%	4,301.92	32.5%
100	56215650507	07	Accounting-other	5621 Expendable tools	630.00	-	#DIV/0!	-	#DIV/0!
100	56215650508	08	Accounting-other	5621 Freight		618.25	-100.0%	352.21	75.5%
100	56215650509	09	Accounting-other	5621 Misc material	630.00	-	#DIV/0!	327.82	-100.0%
100	56215650510	10	Accounting-other	5621 Stationery	3,255.00	3,842.95	-15.3%	2,773.57	38.6%
100	56215650511	11	Accounting-other	5621 Subscriptions/Ref mtl	525.00	-	#DIV/0!	-	#DIV/0!
100	56215650516	16	Accounting-other	5621 Software support	-	-	#DIV/0!	-	#DIV/0!
100	56215650708	08	Accounting-other	5621 Telephone	1,050.00	790.01	32.9%	726.52	8.7%
100	56215650710	10	Accounting-other	5621 Miscellaneous			#DIV/0!		#DIV/0!
100	56215650713	13	Accounting-other	5621 Equipment repairs/mtce	60,525.00	-	#DIV/0!	-	#DIV/0!
100	56215650902	02	Accounting-other	5621 Bank charges	4,200.00	5,207.52	-19.3%	974.31	434.5%
100	56215650903	03	Accounting-other	5621 Bad debt	2,100.00	2,531.66	-17.1%	5,992.63	-57.8%
5621 Total					93,415.00	26,318.77	254.9%	15,888.80	65.6%

100	56165660101	01	Admin services	5616	Labour-inside	58,900.66	84,161.96	-30.0%	100,165.77	-16.0%
100	56165660103	03	Admin services	5616	Labour-inside OT	554.52	-	#DIV/0!	92.78	-100.0%
100	56165660181	81	Admin services	5616	Payroll overhead	15,832.64	26,234.96	-39.7%	27,613.61	-5.0%
5616 Total						75,287.82	110,396.92	-31.8%	127,872.16	-13.7%
100	56215660204	04	Admin services-other	5621	Contract labour	2,205.00	1,910.53	15.4%	1,936.00	-1.3%
100	56215660222	22	Admin services-other	5621	Travel/prof development	1,260.00	1,152.61	9.3%	-	#DIV/0!
100	56215660507	07	Admin services-other	5621	Expendable tools	525.00	-	#DIV/0!	-	#DIV/0!
100	56215660509	09	Admin services-other	5621	Misc material		302.40	-100.0%	4,595.05	-93.4%
100	56215660510	10	Admin services-other	5621	Stationery	9,608.00	6,242.13	53.9%	6,850.34	-8.9%
100	56215660703	03	Admin services-other	5621	Leases/rentals	6,825.00	262.00	2505.0%	660.00	-60.3%
100	56215660706	06	Admin services-other	5621	Postage		517.75	-100.0%	517.75	0.0%
100	56215660710	10	Admin services-other	5621	Miscellaneous	315.00	-	#DIV/0!	-	#DIV/0!
100	56215660713	13	Admin services-other	5621	Equipment repairs/mtce	2,100.00	-	#DIV/0!	4,363.23	-100.0%
5621 Total						22,838.00	10,387.42	119.9%	18,922.37	-45.1%
100	56165690101	01	Safety officer dept	5616	Labour-inside	117,710.34	104,708.71	12.4%	120,324.64	-13.0%
100	56165690103	03	Safety officer dept	5616	Labour-inside OT		184.38	-100.0%	1,188.25	-84.5%
100	56165690181	81	Safety officer dept	5616	Payroll overhead	31,492.58	32,985.36	-4.5%	38,860.18	-15.1%
100	56165690222	22	Safety officer dept	5616	Travel/prof development			#DIV/0!		#DIV/0!
100	56165690411	11	Safety officer dept	5616	Vehicle burden		9,200.35	-100.0%	11,661.39	-21.1%
100	56165690708	08	Safety officer dept	5616	Telephone		270.32	-100.0%	-	#DIV/0!
5616 Total						149,202.92	147,349.12	1.3%	172,034.46	-14.3%
100	56215690201	01	Safety officer-other	5621	Legal/consultants	11,200.00	10,000.00	12.0%	256.36	3800.8%
100	56215690204	04	Safety officer-other	5621	Contract labour	39,000.00	19,492.36	100.1%	31,368.65	-37.9%
100	56215690220	20	Safety officer-other	5621	Clothing/Boots/Etc	500.00	432.37	15.6%	237.34	82.2%
100	56215690221	21	Safety officer-other	5621	Tuition refund	5,500.00	5,579.52	-1.4%	2,864.08	94.8%
100	56215690222	22	Safety officer-other	5621	Travel/prof development	14,300.00	11,493.36	24.4%	8,271.06	39.0%
100	56215690411	11	Safety officer-other	5621	Vehicle burden	10,087.80	-	#DIV/0!	-	#DIV/0!
100	56215690502	02	Safety officer-other	5621	Stores materials	290.75	18.17	1500.2%	-	#DIV/0!
100	56215690507	07	Safety officer-other	5621	Expendable tools		113.29	-100.0%	-	#DIV/0!
100	56215690508	08	Safety officer-other	5621	Freight		23.11	-100.0%	-	#DIV/0!
100	56215690509	09	Safety officer-other	5621	Misc material		117.47	-100.0%	69.39	69.3%
100	56215690510	10	Safety officer-other	5621	Stationery	500.00	298.13	67.7%	89.64	232.6%
100	56215690511	11	Safety officer-other	5621	Subscriptions/Ref mtl	3,000.00	1,823.72	64.5%	1,521.46	19.9%
100	56215690701	01	Safety officer-other	5621	Advertising	2,000.00	-	#DIV/0!	-	#DIV/0!
100	56215690706	06	Safety officer-other	5621	Postage		8.45	-100.0%	-	#DIV/0!
100	56215690708	08	Safety officer-other	5621	Telephone	900.00	861.97	4.4%	1,108.99	-22.3%
100	56215690710	10	Safety officer-other	5621	Miscellaneous	4,000.00	3,221.53	24.2%	1,751.56	83.9%

		5621 Total	91,278.55	53,483.45	70.7%	47,538.53	12.5%
100 56555740201 01	Regulatory	5655 Legal/consultants	65,000.00	59,386.08	9.5%	10,315.77	475.7%
100 56555740202 02	Regulatory	5655 Legal/consultants		13,641.78	-100.0%	20,442.29	-33.3%
100 56555740204 04	Regulatory	5655 Contract labour			#DIV/0!		#DIV/0!
100 56555740222 22	Regulatory	5655 Travel/prof development			#DIV/0!		#DIV/0!
100 56555740701 01	Regulatory	5655 Advertising			#DIV/0!		#DIV/0!
100 56555740705 05	Regulatory	5655 Insurance	45,000.00	-	#DIV/0!	-	#DIV/0!
100 56555740711 11	Regulatory	5655 Licenses - operating	100,000.00	-	#DIV/0!	4,177.15	-100.0%
100 56555740712 12	Regulatory	5655 Memberships	158,100.00	138,659.49	14.0%	67,338.10	105.9%
100 56555740902 02	Regulatory	5655 Bank charges		45,482.89	-100.0%	45,736.94	-0.6%
		5655 Total	368,100.00	257,170.24	43.1%	148,010.25	73.8%
100 56605740101 01	General corporate	5660 Labour-inside			#DIV/0!		#DIV/0!
100 56605740104 04	General corporate	5660 Labour - outside	3,267.00	-	#DIV/0!	-	#DIV/0!
100 56605740181 81	General corporate	5660 Payroll overhead			#DIV/0!		#DIV/0!
100 56605740182 82	General corporate	5660 Payroll overhead	1,918.57	-	#DIV/0!	-	#DIV/0!
100 56605740183 83	General corporate	5660 Ops supervision	1,495.31	-	#DIV/0!	-	#DIV/0!
100 56605740221 21	General corporate	5660 Tuition refund	10,000.00	24,089.80	-58.5%	26,026.70	-7.4%
100 56605740222 22	General corporate	5660 Travel/prof development			#DIV/0!		#DIV/0!
100 56605740701 01	General corporate	5660 Advertising	38,800.00	35,374.66	9.7%	28,731.20	23.1%
100 56605740704 04	General corporate	5660 Hydro/water/etc		-	#DIV/0!	-	#DIV/0!
100 56605740714 14	General corporate	5660 Donations	5,000.00	4,649.60	7.5%	3,814.35	21.9%
		5660 Total	60,480.88	64,114.06	-5.7%	58,572.25	9.5%
100 56655740201 01	Corporate administration	5665 Legal/consultants		7,252.38	-100.0%	10,078.10	-28.0%
100 56655740705 05	Corporate administration	5665 Insurance		96,722.64	-100.0%	88,814.88	8.9%
100 56655740712 12	Corporate administration	5665 Memberships		49,165.00	-100.0%	52,517.00	-6.4%
100 56655740905 05	Corporate administration	5665 Interest - RSVAs		3,825.50	-100.0%	5,738.69	-33.3%
		5665 Total	-	156,965.52	-100.0%	157,148.67	-0.1%
100 56685740201 01	Corporate administration	5668 Legal/consultants		29,939.50	-100.0%	17,048.28	75.6%
		5668 Total	-	29,939.50	-100.0%	17,048.28	75.6%
100 56755750101 01	Building	5675 Labour-inside	48,561.07	21,767.88	123.1%	13,144.44	65.6%
100 56755750103 03	Building	5675 Labour-inside OT	948.63	856.55	10.8%	753.65	13.7%
100 56755750104 04	Building	5675 Labour - outside		3,311.92	-100.0%	245.68	1248.1%
100 56755750181 81	Building	5675 Payroll overhead	13,119.07	6,850.07	91.5%	4,132.07	65.8%
100 56755750182 82	Building	5675 Payroll overhead		2,372.65	-100.0%	147.60	1507.5%
100 56755750204 04	Building	5675 Contract labour	210,000.00	187,410.49	12.1%	164,716.15	13.8%
100 56755750402 02	Building	5675 Fuel			#DIV/0!		#DIV/0!

100	56755750407	07	Building	5675	Parts/accessories		517.64	-100.0%	1,345.54	-61.5%
100	56755750411	11	Building	5675	Vehicle burden		2,541.95	-100.0%	239.34	962.1%
100	56755750502	02	Building	5675	Stores materials	15,700.49	5,749.61	173.1%	5,757.47	-0.1%
100	56755750504	04	Building	5675	Obsolescence		1,197.83	-100.0%	-	#DIV/0!
100	56755750507	07	Building	5675	Expendable tools	500.00	549.68	-9.0%	1,301.28	-57.8%
100	56755750508	08	Building	5675	Freight	200.00	-	#DIV/0!	-	#DIV/0!
100	56755750509	09	Building	5675	Misc material	9,000.00	4,276.18	110.5%	453.07	843.8%
100	56755750510	10	Building	5675	Stationery	200.00	292.47	-31.6%	385.33	-24.1%
100	56755750701	01	Building	5675	Advertising		632.96	-100.0%	-	#DIV/0!
100	56755750703	03	Building	5675	Leases/rentals	8,000.00	25,081.49	-68.1%	-	#DIV/0!
100	56755750704	04	Building	5675	Hydro/water/etc	130,000.00	131,341.13	-1.0%	141,414.34	-7.1%
100	56755750705	05	Building	5675	Insurance	18,000.00	17,270.13	4.2%	15,698.46	10.0%
100	56755750707	07	Building	5675	Property tax	111,777.00	116,466.58	-4.0%	103,253.98	12.8%
100	56755750708	08	Building	5675	Telephone	50,830.00	45,778.06	11.0%	40,831.61	12.1%
100	56755750710	10	Building	5675	Miscellaneous		443.74	-100.0%	1,863.22	-76.2%
100	56755750797	97	Building	5675	Redistributions		(5,000.04)	-100.0%	(5,000.04)	0.0%
5675 Total						616,836.26	569,708.97	8.3%	490,683.19	16.1%
100	56765760508	08	Information Services	5676	Freight			#DIV/0!		#DIV/0!
100	56765760708	08	Information Services	5676	Telephone	2,000.00	1,150.34	73.9%	1,105.96	4.0%
100	56765760713	13	Information Services	5676	Equipment repairs/mtce	41,000.00	82,143.21	-50.1%	41,713.76	96.9%
100	56765760797	97	Information Services	5676	Redistributions	(20,855.00)	-	#DIV/0!	-	#DIV/0!
5676 Total						22,145.00	83,293.55	-73.4%	42,819.72	94.5%
100	56775760101	01	IT Services	5677	Labour-inside	210,277.25	197,998.93	6.2%	191,848.44	3.2%
100	56775760103	03	IT Services	5677	Labour-inside OT	3,584.67	5,887.32	-39.1%	5,304.13	11.0%
100	56775760122	22	IT Services	5677	Standby pay		11,271.00	-100.0%	11,264.00	0.1%
100	56775760181	81	IT Services	5677	Payroll overhead	56,737.73	61,857.65	-8.3%	61,001.73	1.4%
100	56775760201	01	IT Services	5677	Legal/consultants	7,500.00	3,418.53	119.4%	8,012.08	-57.3%
100	56775760204	04	IT Services	5677	Contract labour	4,500.00	2,840.00	58.5%	15,640.78	-81.8%
100	56775760222	22	IT Services	5677	Travel/prof development	25,000.00	7,187.97	247.8%	20,794.45	-65.4%
100	56775760507	07	IT Services	5677	Expendable tools	1,000.00	4.65	21405.4%	-	#DIV/0!
100	56775760508	08	IT Services	5677	Freight	100.00	38.68	158.5%	164.22	-76.4%
100	56775760509	09	IT Services	5677	Misc material	750.00	536.32	39.8%	3,380.18	-84.1%
100	56775760510	10	IT Services	5677	Stationery	600.00	168.42	256.3%	973.11	-82.7%
100	56775760511	11	IT Services	5677	Subscriptions/Ref mtl	1,500.00	-	#DIV/0!	-	#DIV/0!
100	56775760513	13	IT Services	5677	Software support	800.00	1,112.01	-28.1%	2,251.80	-50.6%
100	56775760516	16	IT Services	5677	Software support	43,960.00	41,010.23	7.2%	31,548.50	30.0%
100	56775760703	03	IT Services	5677	Leases/rentals	4,500.00	3,764.88	19.5%	-	#DIV/0!

100	56775760708	08	IT Services	5677 Telephone	22,800.00	3,048.19	648.0%	3,336.87	-8.7%
100	56775760711	11	IT Services	5677 Licenses - operating		93.74	-100.0%	-	#DIV/0!
100	56775760712	12	IT Services	5677 Memberships		10,000.00	-100.0%	-	#DIV/0!
100	56775760713	13	IT Services	5677 Equipment repairs/mtce	34,800.00	14,408.29	141.5%	135,189.75	-89.3%
100	56775760797	97	IT Services	5677 Redistributions	(235,983.04)	(6,080.04)	3781.3%	(6,080.04)	0.0%
5677 Total					182,426.61	358,566.77	-49.1%	484,630.00	-26.0%