

ARTS COMMISSION
FY 2011-12 THIRD QUARTER SPENDING REPORT
Actual as at March 31, 2012

CHARACTER	FY11-12 Budget	FY11-12 3rd Qtr. Actual	Spend Rate	% FY Elapsed	EXPLANATION
Subfund: 1G AGF AAA General Fund Non-Project					
<i>Administration</i>					
001	323,574	285,780	88.32%	75.00%	} The spending rate is 13.32% higher in salary and 24.28% higher in benefit. } The budget was set with 10.91% attrition and savings on salary, which was far } above the City's agencies average rate of 5% to 6%. The excess in spending rate } was mainly due to the unattainable attrition set at the budget preparation time. } Unattained attritions are always paid from Admin. Fund at year end closing time.
013	127,218	126,305	99.28%	75.00%	
021	71,000	28,578	40.25%	75.00%	} Payment to WC Teachers started late and will be fully used up at the year end. } Billing from other performing departments started late, but used up at year end.
081	191,187	136,803	71.55%	75.00%	
	<u>712,979</u>	<u>577,466</u>	<u>80.99%</u>		
Subfund: 1G AGF AAP General Fund Annual Project					
<i>CAE</i>					
001	144,092	97,597	67.73%	75.00%	} The spending rate is within the % FY elapsed for the quarter. } }
013	62,759	41,317	65.83%	75.00%	
021	2,113,591	2,065,072	97.70%	75.00%	} The excess in spending rate was mainly due to 100% payment to the SF } Symphony Concerts series as per the contract terms.
038	2,728,265	1,447,601	53.06%	75.00%	
06F	75,000	-	0.00%	75.00%	} Work in progress. Expense will be billed by DPW at year end. } Work in progress. Expense will be billed by Performing Departments at year end.
081	286,313	71,437	24.95%	75.00%	
086	(441,229)	(441,229)	100.00%	75.00%	} GFTA grant received in full for the year. } }
	<u>4,968,791</u>	<u>3,281,795</u>	<u>66.05%</u>		
Subfund: 1G AGF ACP General Fund Continuing Project					
<i>CEG</i>					
001	206,396	267,086	129.40%	75.00%	} The spending rate is exceeded due to 3.5 fte temporary staff } expenses, not in the original budget were paid. Deficit is to be met with saving from } other expenses of the program.
013	91,179	99,945	109.61%	75.00%	
021	12,163	13,489	110.90%	75.00%	} Deficit to be met with other savings. } Grants will be paid and encumbered fully before year end.
038	1,686,326	1,276,170	75.68%	75.00%	
081	5,083	3,607	70.96%	75.00%	} Work in progress. Expense will be billed by Performing Departments at year end. } }
	<u>2,001,147</u>	<u>1,660,297</u>	<u>82.97%</u>		

CHARACTER	FY11-12 Budget	FY11-12 3rd Qtr. Actual	FY11-12 Spend Rate	% FY Elapsed	EXPLANATION
Sub fund: 1G AGF WOF Work Order Fund - WritersCorps					
001 Salaries	100,000	92,237	92.24%	75.00%	} The actual spending rate is higher due to charging and spending the budget amount fully in the early part of the year first to this account. After using up the } full amount, these charges will be charged to other WC fund. } WritersCorps teachers expenses spending rate is usually higher to spend out fully before the year end.
013 Mandatory Fringe Benefits	42,534	37,059	87.13%	75.00%	
021 Non Personal services	127,466	106,457	83.52%	75.00%	
086 Expenditure Recovery	(270,000)	(209,765)	77.69%	75.00%	Billing for teachers \$25,988 already made to the Requesting Departments.
Subfund :1G-AGF-WOF Totals	-	25,988	n/a		
ARTS COMMISSION					
FY 2011-12 THIRD QUARTER REVENUE REPORT					
Actual as at March 31, 2012					
CHARACTER	FY11-12 Budget	FY11-12 3rd Qtr. Actual	FY11-12 Year End Projection		EXPLANATION
Subfund: 1G AGF AAA GF Non-Project Controlled					
60127 Civic Design Fee	39,659	-	39,659		Actual fee revenue will be adjusted from Special Revenue account at year end.
Subfund: 1G AGF AAP GF Annual Project					
CAE 12210 Hotel Room Tax	1,516,000	1,622,000	1,622,000		Controller had recorded the hotel tax revenue more than budgeted in this quarter.
Subfund: 1G AGF ACP GF Annual Project					
CEG 12210 Hotel Room Tax	1,716,000	1,377,000	1,716,000		Hotel Tax revenue will be received fully in last quarter.
Subfund: 1G AGF AAP GF Annual Project					
9501G ITI FR 1G-General Fund (GFTA -CAE)	30,000	22,500	30,000		GFTA grant transfer revenue in line with the budget.
9501G ITI FR 1G-General Fund (GFTA -Gallery Exhibition)	25,000	18,750	25,000		GFTA grant transfer revenue in line with the budget.
	<u>3,287,000</u>	<u>3,040,250</u>	<u>3,393,000</u>		