



## NIAGARA REGIONAL POLICE SERVICE Police Services Board Report

2.

### PUBLIC AGENDA

**Subject:** Niagara Regional Service and Board Financial Variance Overview for the Year Ending December 31, 2019

**Report To:** Chair and Members, Niagara Police Services Board Finance Committee

**Report Date:** 2020-02-05



### Recommendation(s)

That subject to the approval by Regional Municipality of Niagara (Region) Council of the Consolidated Regional Year End Transfer Report, the Niagara Police Services Board approves the:

1. Transfer to the Police Service Board (Board) Contingency Reserve of \$89,411 to offset the costs related to upcoming contract negotiations that will commence in 2020 and to cover a significant matter in accordance with the Board's legal indemnification responsibilities as required by the Collective Agreement.
2. Transfer of \$204,332 to the Niagara Regional Police Service (Service) Contingency Reserve to use for significant unforeseen issues in future years.

### Key Facts

- The purpose of the report is to provide an analysis of the 2019 year-end financial results of the Service and Board as per the Financial Reporting, Control and Procurement of Goods and Services By-Law 384-2019.
- The Niagara Region requires that all Operating Departments and Agencies, Boards and Commissions (ABCs) report on variances between actual operating results and approved budgets as part of the Year End Results and Transfer Report to Council.
- For the year ending December 31, 2019, the Service and Board have a combined net expenditure before indirect allocations surplus of \$341,918 or 0.2% below the 2019 approved budget.



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## Financial Considerations

Approval of the recommendations would provide for the transfer of surplus funds to Service and Board reserves to offset future budget shortfalls.

## Analysis

The year-end variance summary (Appendix 1) provides a synopsis of the combined financial operations for the Police Service and the Board for the year ended December 31, 2019. The variance compares the result for 2019 to the budget approved by the Police Service Board and Regional Council.

For the year ended December 31, 2019, the Service and Board have a combined Net Expenditure before Indirect Allocations surplus of \$341,918. The Service is recommending a transfer to reserves as detailed in the table below.

Ontario Police Video Training Alliance (OPVTA)	48,175
Police Service Board	89,411
Niagara Regional Police Service	204,332
<b>Surplus–Net Expenditure before Indirect Allocations</b>	<b>\$341,918</b>

A detailed discussion of the actual performance to budget by major expense category for Police Operations follows:

### Personnel Costs:

The actual performance when compared to budget resulted in a favorable variance of \$330,907 or 0.2% of the total Personnel budget. This positive spending pattern is mainly the result of lower than expected utilization of uniform staffing due to lags in hiring during periods of staff turnover and from relief coverage during periods of absenteeism. This resulted in both uniform salary and benefit savings. The surplus can also be contributed to an overall favorable health and dental benefit claims experience.

Continued trends in civilian staffing due to pressures in operationally essential units such as Communications, Prisoner Management and Records and Information Management, as well as greater than expected sick leave payouts, all contributed unfavorably to the overall personnel surplus position.

### Other Operational Expenditures:

Other Operational Expenditures are comprised of all other operating expenditures excluding Personnel Costs, Financial Expenditures and Interfunctional Transfer. For



the year ending December 31, 2019, the Other Operational Expenditures resulted in a net deficit of \$203,923. There are a number of supply accounts contributing to this deficit; however, the main variance is due to the purchase of uniform equipment, specifically protective body armor.

The other operational expenditures for 2019 include all known potential liabilities resulting from Service operations.

#### Recoveries & Revenues:

For the year ending December 31 2019, Gross Revenues and Recoveries were \$116,192 below budget due to a shortfall to Provincial grant funding offset by additional revenue from one-time cost recovery services.

Early this year, the Ministry of Community Safety and Correctional Services announced the end of the PEM grant program as of March 31, 2019. The introduction of the new Community Safety and Policing (CSP) Grant for the years 2019/20, 2020/21 and 2021/22 resulted in overall lower funding allocation for police services. Despite the success of the Service's applications under the CSP program, when compared to other police services, we realized a funding shortfall of \$356,639 for the 2019 fiscal year.

#### Transfers to/from Reserves:

Appendix 2 summarizes the Service's year-end reserve funds as at December 31, 2019. The schedule includes only those transfers to and from the Reserve Funds approved during the 2019 Budget. The Service recommends the surplus balance, before indirect allocation of \$341,918, be transferred as follows:

	Amount
OPVTA Reserve	48,175
PSB Contingency Reserve	89,411
Service Contingency Reserve	204,332
Total	\$ 341,918

The OPVTA reserve transfer of \$48,175 includes a surplus of \$33,175 from the reconciliation of the 2019 OPVTA financial results and all expenses associated with the 2019 Annual General Meeting and Annual Executive Board Meeting. The balance of \$15,000 is the result of funding for a video production made for the Canadian National Railway.

The Police Services Board ended the 2019 year with a surplus balance of \$89,411 from the lower than expected usage of legal services. A recommendation to transfer these



funds to the PSB Contingency Reserve to offset the costs related to upcoming contract negotiations that will commence in 2020, and to cover a significant matter in accordance with the Board's legal indemnification responsibilities as required by the Collective Agreement.

In alignment with Regional policy, Service staff recommends the transfer of the Service's portion of the surplus, \$204,332 to the contingency reserve to address significant unforeseen cost pressures not addressed in the approved budget.

#### Conclusion:

The detailed variance analysis has been prepared based on results of operations at December 31, 2019. The Service year end surplus of \$341,918 represents 0.2% of the total budget. The results include the actual expenditures incurred and provisions for all known liabilities and offsetting revenues at December 31, 2019.

### **Alternatives Reviewed**

The alternative, not recommended by the Service, is to report the year end result without any transfers to reserves.

### **Relationship to Police Service/Board Strategic Priorities**

To ensure compliance to the Financial Reporting, Control and Procurement of Goods and Services in the Niagara Regional Police Service By-Law 384-2019.

### **Relevant Policy Considerations**

- Section 289 of the Municipal Act requires municipalities to prepare a balanced budget that includes all of the expenditures and revenues for the taxation year.
- C-F-022 Operating Surplus/Deficit Policy (Region Policy) states year end surpluses will allocate to those areas identified as underfunded per the Reserve and Reserve Fund Policy C-F-013 and/or one time funding needs as recommended by Council.

### **Other Pertinent Reports**

- Minute No.117.2019 NRPS Financial Variance Overview and Year-End Forecast for the period ending March 31 2019.
- Minute No.159.2019 NRPS Financial Variance Overview and Year-End Forecast for the period ending June 30 2019.



- Minute No.198.2019 NRPS Financial Variance Overview and Year-End Forecast for the period ending September 30, 2019.

*This report was prepared by Laura Rullo, Manager, Finance, and reviewed by Lisa DiDonato-DeChellis, Director, Business Services and Acting Deputy Chief David Meade, Support Services.*



**Submitted by:**

*for* Bryan MacCulloch, M.O.M. #5835  
Chief of Police

## **Appendices**

- Appendix 1 Niagara Regional Police Service and Board Year End Variance Summary
- Appendix 2 Niagara Regional Police Service and Board 2019 Year End Reserves Schedule



Appendix 1  
Niagara Regional Police Service and Board  
December, 2019 Variance Summary

	2018 Actual	2019 Budget	YTD Dec 2018 Actual	YTD Dec 2019 Budget	YTD Dec 2019 Actual	% Budget Spent	Act vs. Budget Surplus/(Deficit)
<b>Police Service</b>							
Uniform Salaries	75,262,841	79,725,832	75,262,841	79,725,832	77,091,676	97%	2,634,156
Uniform Overtime	5,286,873	3,807,696	5,286,873	3,807,696	5,932,873	156%	(2,125,177)
<b>Total Uniform</b>	<b>80,549,714</b>	<b>83,533,528</b>	<b>80,549,714</b>	<b>83,533,528</b>	<b>83,024,549</b>	<b>99%</b>	<b>508,979</b>
Civilian Salaries and Wages	27,663,056	28,950,213	27,663,056	28,950,213	28,939,606	100%	10,607
Civilian Overtime	728,689	525,272	728,689	525,272	1,147,548	218%	(622,276)
<b>Total Civilian</b>	<b>28,391,745</b>	<b>29,475,485</b>	<b>28,391,745</b>	<b>29,475,485</b>	<b>30,087,154</b>	<b>102%</b>	<b>(611,669)</b>
Other Salaries and Wages	2,579,443	2,428,680	2,579,443	2,428,680	2,431,858	100%	(3,178)
<b>Total Salaries and Wages</b>	<b>111,520,902</b>	<b>115,437,693</b>	<b>111,520,902</b>	<b>115,437,693</b>	<b>115,543,561</b>	<b>100%</b>	<b>(105,868)</b>
Employee Benefits	27,681,502	29,636,706	27,681,502	29,636,706	28,675,253	97%	961,453
WSIB	1,420,366	1,775,000	1,420,366	1,775,000	1,754,524	99%	20,476
Sick Leave Payouts	1,048,773	450,000	1,048,773	450,000	1,206,490	268%	(756,490)
Specialty Allowance	1,683,686	1,859,916	1,683,686	1,859,916	1,691,779	91%	168,137
Other Allowances and Benefits	682,178	778,535	682,178	778,535	735,335	94%	43,200
<b>Total Benefits and Allowances</b>	<b>32,516,505</b>	<b>34,500,157</b>	<b>32,516,505</b>	<b>34,500,157</b>	<b>34,063,382</b>	<b>99%</b>	<b>436,775</b>
<b>Total Personnel Costs</b>	<b>144,037,406</b>	<b>149,937,850</b>	<b>144,037,406</b>	<b>149,937,850</b>	<b>149,606,943</b>	<b>100%</b>	<b>330,907</b>
Telephone & Communications	931,156	978,908	931,156	978,908	882,143	90%	96,765
Other Administrative Expenses	2,833,575	2,880,680	2,833,575	2,880,680	2,943,530	102%	(62,849)
<b>Total Administrative Expenses</b>	<b>3,764,731</b>	<b>3,859,588</b>	<b>3,764,731</b>	<b>3,859,588</b>	<b>3,825,672</b>	<b>99%</b>	<b>33,916</b>
<b>Total Operational &amp; Supply</b>	<b>2,388,453</b>	<b>2,251,400</b>	<b>2,388,453</b>	<b>2,251,400</b>	<b>2,476,288</b>	<b>110%</b>	<b>(224,888)</b>
<b>Total Occupancy &amp; Infrastructure</b>	<b>191,461</b>	<b>298,197</b>	<b>191,461</b>	<b>298,197</b>	<b>311,149</b>	<b>104%</b>	<b>(12,952)</b>
Fuel	1,498,751	1,472,420	1,498,751	1,472,420	1,380,156	94%	92,264
Maintenance Contracts	2,613,582	3,065,667	2,613,582	3,065,667	3,014,733	98%	50,934
Other Equipment, Vehicles and Technology	1,615,053	1,898,497	1,615,053	1,898,497	1,804,598	95%	93,899
<b>Total Equipment, Vehicles and Technology</b>	<b>5,727,385</b>	<b>6,436,584</b>	<b>5,727,385</b>	<b>6,436,584</b>	<b>6,199,488</b>	<b>96%</b>	<b>237,096</b>
Transfer to Capital Levy Reserve	-	1,200,000	-	1,200,000	1,200,000	100%	-
Transfer to Benefits Liabilities Reserve	-	-	-	-	-	0%	-
Transfer to Vehicle & Eq'm Repl. Reserve	1,400,000	1,500,000	1,400,000	1,500,000	1,500,000	100%	-
Transfer to Contingency Reserve	-	250,000	-	250,000	484,494	194%	(234,494)
Transfer to WSIB Reserve	200,000	200,000	200,000	200,000	200,000	100%	-
Transfer to OPTVA Reserve	-	-	-	-	18,013	-	(18,013)
Transfer to PSB Reserve	-	-	-	-	89,411	0%	(89,411)
Transfer to Long Term Accommodation Reserve	5,123,092	-	5,123,092	-	-	0%	-
<b>Total - Transfers to Reserve Fund</b>	<b>6,723,092</b>	<b>3,150,000</b>	<b>6,723,092</b>	<b>3,150,000</b>	<b>3,491,918</b>	<b>111%</b>	<b>(341,918)</b>



Appendix 1  
Niagara Regional Police Service and Board  
December, 2019 Variance Summary

Police Service	2018 Actual	2019 Budget	YTD Dec 2018 Actual	YTD Dec 2019 Budget	YTD Dec 2019 Actual	% Budget Spent	Act vs. Budget Surplus/(Deficit)
Financial Expenditures	10,090	3,500	10,090	3,500	6,118	175%	(2,618)
Intercompany Chargebacks	134,106	242,554	134,106	242,554	145,905	60%	96,649
<b>Total - Financial Expenditures and Chargebacks</b>	<b>144,197</b>	<b>246,054</b>	<b>144,197</b>	<b>246,054</b>	<b>152,024</b>	<b>62%</b>	<b>94,031</b>
<b>Total Gross Expenditures</b>	<b>162,976,725</b>	<b>166,179,674</b>	<b>162,976,725</b>	<b>166,179,674</b>	<b>166,063,481</b>	<b>100%</b>	<b>116,193</b>
<b>Total Recoveries</b>	<b>(1,516,172)</b>	<b>(1,562,311)</b>	<b>(1,516,172)</b>	<b>(1,562,311)</b>	<b>(1,568,469)</b>	<b>100%</b>	<b>6,158</b>
Grants	(10,037,218)	(10,007,795)	(10,037,218)	(10,007,795)	(9,651,756)	96%	(356,039)
Fees	(6,261,747)	(5,849,431)	(6,261,747)	(5,849,431)	(5,800,277)	99%	(49,154)
Other Revenues	(1,992,437)	(2,045,923)	(1,992,437)	(2,045,923)	(2,328,766)	114%	282,843
Transfer From OPTVA Reserve	-	-	-	-	-	0%	-
Transfer From PSB Contingency Reserve	-	-	-	-	-	0%	-
Transfer From Contingency Reserve	-	-	-	-	-	0%	-
Transfer From Capital Levy Reserve	-	-	-	-	-	0%	-
Transfer From Employee Future Benefits Reserve	-	-	-	-	-	0%	-
Transfer From Accum. Sick Lv. Res. Fund.	-	-	-	-	-	0%	-
<b>Total Revenues</b>	<b>(18,291,403)</b>	<b>(17,903,149)</b>	<b>(18,291,403)</b>	<b>(17,903,149)</b>	<b>(17,780,799)</b>	<b>99%</b>	<b>(122,350)</b>
<b>Net Exp. before Indirect Allocations</b>	<b>143,169,150</b>	<b>146,714,214</b>	<b>143,169,150</b>	<b>146,714,214</b>	<b>146,714,213</b>	<b>100%</b>	<b>0</b>



**Appendix 2:**  
**Niagara Regional Police Service and Board**  
**2019 Year End Reserve Schedule**

Description	Fund 20550	Balance at 31-Dec-2018	Trf. From Current RR1	Trf. To Current RE1	Trf. To Capital RE2	Transfers from/to Region	Close Out Report & YE	Balance at 12/31/2019
Accumulated Sick Leave	562	1,679,575	-	-	-	-	-	1,679,575
Vehicles and Equipment Replacement	506	224,044	1,500,000	-	(1,700,000)	-	-	24,044
Benefits Liabilities	563	4,152,398	-	-	-	-	-	4,152,398
WSIB	564	3,069,590	200,000	-	-	-	-	3,269,590
Contingency Reserve	534	-	250,000	-	-	-	-	250,000
Capital Levy	507	719,208	1,200,000	-	(1,388,500)	-	30,456	561,163
PSB Contingency	535	152,708	-	-	-	-	-	152,708
OPTVA Reserve	505	61,122	-	-	-	-	-	61,122
<b>TOTAL</b>		<b>10,058,645</b>	<b>3,150,000</b>	<b>-</b>	<b>(3,088,500)</b>	<b>-</b>	<b>30,456</b>	<b>10,150,601</b>





# NIAGARA REGIONAL POLICE SERVICE

## Police Services Board Report

1.

### PUBLIC AGENDA

**Subject:** Transfer of Funds to the Ontario Police Video Training Alliance Reserve Fund.

**Report To:** Chair and Members, Niagara Police Services Board Finance Committee

**Report Date:** 2020-02-06



### Recommendation(s)

**That the Niagara Police Services Board Finance Committee approves the transfer of funds to the Ontario Police Video Training Alliance (OPVTA) Reserve Account in the amount of \$48,175.00**

### Key Facts

- The purpose of this report is to seek the Board's approval to transfer funds in the amount of \$48,175.00 to the OPVTA Reserve Account.
- OPVTA operates on a non-profit, cost recovery basis achieved through the collection of membership fees.
- During 2019, an unplanned retirement within the Video Unit created a gap in staffing which resulted in a surplus in salaries and several expense lines.
- The OPVTA received revenue in the amount of \$15,000.00 for a project funded first through membership and subsequently through cost recovery from the requesting agency, CN Rail. These excess revenues are intended to be held in trust in the Reserve Account on behalf of member agencies.
- \$48,175.00 represents the OPVTA share of surplus in the Video Unit's 2019 Operating Budget in the amount of \$33,175.00 as well as \$15,000.00 in cost recovery for a production on behalf of CN Rail.

### Financial Considerations

The funds recommended for deposit to the OPVTA Reserve Account represent a reconciliation of the Video Unit's 2019 Operating Budget, revenue generated through an externally funded project and non-production related expenses for OPVTA. There are no financial implications for the Service.



## Analysis

The OPVTA was formed in 1996 as a cost-effective means of providing high quality video-based programs to Ontario's policing community. Through its leadership role in the OPVTA, and in conjunction with the Ontario Police College, the Service's Video Unit produces and distributes training videos, e-learning courses and support materials to a police audience of more than 26,000 officers representing 86 member agencies.

A seven-member Executive comprised of training specialists from OPVTA member agencies represents the interests of the membership, while the Niagara Regional Police Service provides a Senior Officer in the role of Executive Director to OPVTA and a Video Unit Coordinator who together liaise with the OPVTA Board of Directors and serve as points of contact regarding OPVTA video productions.

All costs associated with the OPVTA are recovered through membership fees. A detailed Business Plan confirming OPVTA costs, projected revenues, recommended deliverables and fee schedules, is submitted annually to the Police Services Board.

While both the Board and the Service reasonably expect all OPVTA-related costs to be offset by revenues, the Service has also been firm in its commitment to member services that the OPVTA operate on a non-profit basis. In 2002, the Police Services Board authorized the creation of an OPVTA Reserve Account in order to accommodate unanticipated revenues from projects that were effectively "double-funded" (first through membership dues and subsequently through grant/cost recovery initiatives). This reserve account provides an appropriate place for the Police Services Board to hold "in-trust" any excess/redundant revenues on behalf of OPVTA member services.

At its Annual Executive Meeting in October of 2015, the OPVTA Executive approved a motion clarifying which OPVTA-related expenses should be subject to reimbursement to the Service from the OPVTA reserve. Specifically, the Executive agreed that any OPVTA expenses not related to the day-to-day deliverables (videos and e-courses) should be reimbursed through the reserve account. These would include expenses related to the OPVTA Annual General Meeting, conferences, Executive Meetings (hotels, meals) and promotional materials. It was further agreed that the OPVTA Executive would review eligible expenses on an annual, item-by-item basis and would recommend reimbursement to the Service accordingly. Deposits into, and transfers from this account, are subject to approval by the Police Services Board on a case-by-case basis.

In May of 2019, a Video Producer retired from the Niagara Regional Police Service creating an unexpected gap in staffing. The position remained vacant for the remainder of the year while the Video Unit Coordinator worked with Human Resources to search first within the organization and then externally to identify and hire a replacement. The impact of this vacancy for a period of seven months led to a surplus in budgeted salaries. When combined with other significant reductions in OPVTA expenses such as



the sharing of training materials in digital format, (which led to a marked reduction in costs associated to hard copy DVDs); and savings in web hosting, led to an operating surplus of \$33,175.00 (refer to Appendix 1). This scenario was accounted for in the 2019 OPVTA Business Plan, which was approved by the Police Services Board at its Public Meeting held on November 22, 2018. To that point, the Business Plan stated; "In the event that revenue is found to exceed actual costs attributed to Service involvement in the OPVTA, an application will be made to have the resulting variance deposited in the OPVTA reserve account."

As in prior years, the OPVTA incurred non-production expenses incurred through their Annual General Meeting held at the Ontario Police College on May 1, 2019, and the Annual Executive Meeting that was hosted at Niagara Regional Police Headquarters on November 7, 2019. These expenses in the amount of \$5,809.01 cover travel, lodging, meals and speaker gifts and appreciations. These non-production expenses are found in Appendix 2 and were vetted and approved by the OPVTA Executive Board. They are borne entirely by OPVTA and are accounted for (net of any HST rebate) in Appendix 1 in the overall calculation of the 2019 surplus.

Pending Board approval, \$48,175.00 will be deposited to the OPVTA Reserve Account. This deposit represents a reconciliation of \$15,000 paid to the OPVTA through CN Police for funding of the production entitled *Railway Investigation*, plus \$33,175.00 in operating surplus which factors in expenses attributed to non-production related expenses of the OPVTA Executive.

### **Alternatives Reviewed**

Reject the recommendation. This is not recommended. Since its creation, the OPVTA has requested two Board-approved deposits and four Board-approved withdrawals. The reserve provides a buffer to allow OPVTA to maintain fairly consistent membership rates year over year, manage ebbs and flows in membership, as well as unanticipated expenses.

### **Relationship to Police Service/Board Strategic Priorities**

Not applicable.

### **Relevant Policy Considerations**

Not applicable.

### **Other Pertinent Reports**

251.2017 OPVTA Reserve Fund Transfer Request.



*This report was prepared by Acting Deputy Chief David Meade, Support Services, in consultation with Finance Manager, Ms. Laura Rullo, and with the assistance of Financial Analyst, Mr. Curtis Custer.*

*Bryan MacCulloch*

**Submitted by:**

Bryan MacCulloch, M.O.M. #5835  
Chief of Police

**Appendices**

Appendix 1 OPVTA Financial Variance Overview for the year ending December 31, 2019

Appendix 2 Reconciliation of Non-Production Expenses Subject to Reimbursement to the Service



**Appendix 1**  
**OPVTA Financial Variance Overview**  
**for the year ending December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>	<u>318,192</u>	<u>318,900</u>	<u>(708)</u>
<b>Expenses</b>			
Compensation	237,609	222,699	(14,910)
Consulting Services	30,000	22,603	(7,397)
Administrative	12,380	5,763	(6,617)
Operational & Supply Equipment & Technology	5,400	6,917	1,517
	<u>12,500</u>	<u>8,481</u>	<u>(4,019)</u>
	297,889	266,463	(31,426)
Allocated Costs	<u>20,224</u>	<u>19,262</u>	<u>(962)</u>
<b>Total Expenses</b>	<u>318,113</u>	<u>285,725</u>	<u>(32,388)</u>
<b>(Surplus) / Deficit</b>	<u>(79)</u>	<u>(33,175)</u>	<u>(33,096)</u>



**Appendix 2**  
**Reconciliation of Non-Production Expenses**  
**Subject to Reimbursement to the Service**  
*(December 3, 2019)*

Invoice Date	Amount	Payable to	Account	Details
May 2, 2019	\$1027.15	Delta Airlines	43121-44160	Flight (Thompson)
May 14, 2019	\$1682.50	William G. Thompson/LESPPS	43121-41013	AGM Keynote speaker
May 2, 2019	\$144.48	Hertz Rental Car	43121-52022	Transportation (Thompson)
May 2, 2019	\$350.20	Courtyard Toronto Airport	43121-44160	Accommodation (Thompson)
Nov 6, 2019	\$960.12	Napoli Ristorante	43121-41527	OPVTA Executive Dinner (x16)
Nov 7, 2019	\$233.51	Courtyard Niagara Falls	43121-44160	Accommodation (O'Brien)
Nov 7, 2019	\$148.82	Courtyard Niagara Falls	43121-44160	Accommodation (deHaas)
Nov 7, 2019	\$148.82	Courtyard Niagara Falls	43121-44160	Accommodation (Morphet)
Nov 7, 2019	\$148.82	Courtyard Niagara Falls	43121-44160	Accommodation (Bradley)
Nov 7, 2019	\$148.82	Courtyard Niagara Falls	43121-44160	Accommodation (Novacich)
Nov 7, 2019	\$148.82	Courtyard Niagara Falls	43121-44160	Accommodation (Foreman)
Nov 7, 2019	\$72.52	Tim Hortons #1922	43121-41527	OPVTA Meeting Refreshments (x11)
Nov 7, 2019	\$203.22	Pasta Fresca	43121-41527	OPVTA Executive Lunch
Dec 3, 2019	\$391.21	Strathcraft Awards	43121-44160	Plaques for former members: Nick Novacich, George Bench, Geoffrey Holmes
<b>TOTAL</b>	<b>\$5809.01</b>			