

City of Richmond

Report to Committee

Parks, Recreation and Cultural Services

To Parks. Rec & Culture - Nov 27, zoo

To:

Committee

Date: November 15, 2007

From:

Kate Sparrow

File: xR 11-7375-01/2007-Vol 01

Director, Recreation & Cultural Services

File: 03-1200-01

Jerry Chong

Director, Financial Services

Re:

Recreation and Cultural Services Financial Review

Staff Recommendation

- 1. That the recommendations contained in the report prepared by MMK Consulting (Attachment 3), dated November 15, 2007, regarding a Financial Review of Recreation and Cultural Services in the City of Richmond, and as summarized in the staff report dated November 15, 2007, from the Director, Recreation and Cultural Services and Director of Finance, be endorsed
- 2. That the consultant's report be forwarded to the Boards of Directors of Recreation and Cultural Services partner organizations (Attachment 1) for implementation
- 3. Letters be sent to all community representatives who worked on the Recreation and Cultural Services Financial Review, thanking them for their contains the contains and contains a service of the contains a servi

Kate Sparrow

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Director, Recreation & Cultural Services

(4129)

Att. 3

Jerry/Chong

Director of Finance

(4064)

FOR ORIGINATING DEPARTMENT USE ONLY										
ROUTED TO:	Concurrence	CONCURRENCE OF GENERAL MANAGER								
Finance	Y	03139								
REVIEWED BY TAG	YEŞ , NO	REVIEWED BY CAO YES, NO								

Staff Report

Origin

Directed by the Parks Recreation and Cultural Services (PRCS) Master Plan (2005 – 2015) and supported by recommendations from the Community Working Group report, the Recreation and Cultural Services Financial Review responds to Financial Recommendations #1 and #5.

- 1. Improve financial and operating performance;
- 5. Improve financial reporting;

This report presents the background, process and recommendations of the Financial Review that was undertaken for the operations of the City's Recreation and Cultural Services Division and the related partner organizations (listed Attachment 1). It also seeks endorsement of the recommendations.

Analysis

A. Background

In the fall of 2006, City staff from the Finance Division and PRCS Department conducted a preliminary (Stage 1) process by compiling the financial information of City and partner organizations from each of the respective financial statements for the fiscal years ended 2003 through 2005. Through this process it was confirmed that because of differing systems and formats for financial reporting, there was a significant disparity of information and little opportunity for financial analysis and comparison either between operations or year-over-year. As a summary of Stage 1, a memo with comments and observations of current practices was prepared for City staff. Copies of this memo were sent to partner organizations in December of 2006 (Attachment 2).

For Stage 2, City Staff undertook a financial review process, in collaboration with community partner organizations, to begin to improve financial information and address the identified issues. A project Steering Committee was formed with a cross section of representation from community partners (Community Recreation, Culture and Heritage and Arenas) and City staff (from both the Finance and PRCS departments).

The Steering Committee confirmed that the key drivers for this project were to be:

- The need to address the financial relationship with partner organizations involved in the operation, of city facilities to ensure effective use of resources and consistency where appropriate.
- The ability to analyze financial issues with comparative data.
- The opportunity for the City to become more policy driven in the delivery of programs and services.

The following desired outcomes were set for the process:

- That Council, staff and partner organizations will have a good understanding of current financial arrangements, including City and Partner costs and revenues. This will include an understanding of City services provided that are in addition to the direct budgets.
- That financial data will be improved, more consistent and useable for system-wide analysis.
- That an analysis will be done and comments provided to the Recreation and Cultural Services Division and Partners which ensures:
 - Relevant, comprehendible and timely financial information.
 - Financial benchmarks against which evaluation of future initiatives can be carried out.
 - Collection and production of better information so partners and the City can make better financial decisions.
 - Recommendations are developed to improve financial reporting and to identify specific financial accountability terms to be included in agreements with partners. Specific recommendations for policies and procedures where standardization is required will be developed.
 - That the impact on the City and partner organizations of policy and service development or change will be easily assessed.
- Report to PRCS Committee on the process and recommendations.

B. Process

MMK Consulting Inc. was retained to analyse partner organization's accounting policies and practices and the City's relevant revenues and costs in support of it's Partners, in the delivery of Recreation and Cultural Services.

Early in the process, the Steering Committee determined that the differences in operational and financial issues amongst the different service types and partner agencies (Arenas, Community Recreation and Culture and Heritage) were too great to effectively conduct an analysis of all according to the same criteria. Arenas are substantially different from Community Centres, and both are quite different from Cultural and Heritage. As such, a decision was made to divide the analytical work into three segments incorporating three separate (staff and community partner) working groups.

The consultants worked with City operational staff and various Association bookkeeping staff to ensure a clear understanding of the operational and financial practices. They used the information gained to develop standardized reporting formats. Findings were presented to partner and staff working groups and feedback incorporated. The draft results and recommendations were presented to a meeting of presidents and treasurers of Community Recreation Associations and endorsement received. Similar reviews were conducted with representatives of Arenas, and Culture and Heritage and endorsement was also received for the findings and recommendations in their respective areas.

In addition to recommendations that apply to the whole of the Recreation Cultural Services system, specific recommendations have been provided where they only apply to one of the service areas. The Steering Committee reviewed the recommendations and confirmed their applicability. The attached Consultant's Final Report with Appendices (Attachment 3) details the findings and recommendations.

C. Recommendations

The consultant's recommendations are detailed in applicable sections of their report and are summarized as follows:

1. Recommendations for the whole of Recreation and Cultural Services:

Recommendations for Partner's implementation:

- 1.1 Treat capital transactions consistently according to GAAP guidelines.
- 1.2 Treat grants consistently:
 - City grants for youth coordinators should be identified as a revenue item for the relevant program rather than credited to the wage account.
 - Capital grants should initially be recorded as a liability in the balance sheet and assets purchased using the grant should be capitalized.
 - Grants to the City for extra staffing should be charged to wages, salaries and staff costs of the program or programs that benefit from the extra service from the City.
 - Grants to the City for maintenance or improvements to City-owned assets should be capitalized as leasehold improvements if they are over \$2,000.
- 1.3 Report volunteer hours and equivalent value on an annual basis.

Recommendations for City implementation:

- 1.4 Prepare annual updates to the analysis performed for this project.
- 1.5 Provide relevant City budget information to Partners on an annual basis.

In addition to the system-wide recommendations, the following are provided in specific service areas:

2. Recommendations for Community Recreation Associations and Societies:

- 2.1 Adopt a standard financial year end of August 31.
- 2.2 Make minor revisions to the chart of accounts as developed in consultation with Association book-keepers.
- 2.3 Add seasonal indicators where appropriate.

3. Recommendations for Cultural and Heritage Associations and Societies:

- 3.1 Review the classification of revenues and costs with Association presidents and treasurers.
- 3.2 Maintain the current year end for the Associations as December 31, to coincide with the City.

4. Recommendations for the Arenas Association:

4.1 Produce an annual financial report that includes results presented on a consistent basis with other recreation operations (i.e. excluding payments in respect of lease, municipal property taxes and other costs not allocated to Community Recreation and Cultural and Heritage operations). Note: For the purposes of Recreation and Cultural Services annual reporting only.

Staff from both Finance and PRCS have had input into the development of these recommendations and agree with them. Implementation of these recommendations will allow users to perform an analysis of the combined City and Partner financial information as there will be consistency in the classification of accounts.

Financial Impact

It is estimated that costs for staff and expenses to perform annual updates will be \$25,000. Staff will submit an ongoing additional level request in the 2009 budget process.

Conclusion

The recommendations contained in the consultant's report can be implemented for the upcoming financial year by both the City and partner organizations. An annual financial report can be prepared for the City and Partners (separately and combined) utilizing the consistent approaches developed. These recommendations will also assist in developing the financial and accountability terms in future agreements with Partners

The collaborative process of working with association staff and volunteers in conducting the Recreation and Cultural Services Financial Review was effective as quality information was produced and a commitment to utilize the information and implement the recommendations was made by both the City and partner organizations.

γeyn Jacques

Manager, Projects and Programs

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(3326)

Rick Dusanj

Financial Analyst

(4103)

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Community Partner organizations included in the Financial Review are:

Community Recreation Associations & Societies

- City Centre Community Association
- East Richmond Community Association
- Hamilton Community Association
- Sea Island Community Association
- South Arm Community Association
- Steveston Community Society
- Thompson Community Association
- West Richmond Community Association
- Minoru Seniors Society

Cultural and Heritage Associations & Societies

- Richmond Art Gallery Association
- Richmond Museum Society
- London Heritage Farm Society
- Steveston Museum & Historical Society
- Britannia Heritage Shipyard Society

Arenas

- Richmond Arenas Community Association

Attachment 2



City of Richmond Business & Financial Services Department

Memorandum

To:

Vern Jacques

Date:

November 7, 2006

From:

Rick Dusani, CA

File:

Business & Financial Analyst

Manager, Projects and Programs

Re:

Financial Review - Recreation & Cultural Services

The following is a stage one financial review that was performed on the Recreation and Cultural Services division. The background, scope, proposed outcomes, and activities of this project are laid out in the Terms of Reference – Financial Review – Recreation and Cultural Services.

As part of the financial review, comments were to be provided in the following areas:

- The benefits of consistent and standardized accounting and financial reporting practices by all partner organizations.
- Preferred reporting systems for revenue, expenditures, capital assets and capital reserves.
- Revenue and expenditure account structures and systems to aid in comparisons of like services and operations, and year over year analysis.
- The value of a common year-end for partner organizations and what might be an ideal year-end.
- Financial and sustainability trends in the information provided.
- A general comparison of the cost of services and subsidy levels to other jurisdictions of similar size.

Standardized accounting and financial reporting

- At the current moment, there is no common practice for the organizations to present their financial information. As per CICA Handbook section 1000, comparability "enables users to identify similarities in and differences between the information provided by two sets of financial statements. Comparability in the financial statements of an entity is enhanced when the same accounting policies are used consistently from period to period." If all partner organizations consistently accounted for and reported their financial information, comparisons across the various partner organizations would be much easier to make. The information would be more relevant and would therefore make the financial statements more useful to the users.
- As discussed below (see Appendix 1), the accounting policies differ with respect to the treatment of items such as capital assets. As such, it is very difficult to make comparisons across the partner organizations. The summary revenue and expense statements (see Appendices 3 5) have captured the financial information from 2003 to 2005 as best as possible in order for users to make more relevant comparisons.
- Given that the partner organizations are in the same line of business (ex. all Community Recreation Centres are in the same line of business), they would be able to leverage off consistent and comparable financial information between them. The sharing of information would allow each individual organization to benchmark and see how they compare to other partner organizations. The standardization of the accounting and financial reporting across all the organizations would provide more useful information to the City and would make comparisons much simpler. For example, consistent year ends across the various organizations would allow for more accurate comparisons across partner organizations. Common year-end consolidated financial information would depict a similar business cycle across organizations and would make comparisons more relevant.

Preferred reporting systems / account structures

- Each of the partner organizations report their financial information in their own unique way. The presentation of revenues, expenditures, capital assets, and capital reserves vary from organization to organization, therefore, making comparative analysis difficult.
- Appendix 2, account groupings, should be used in conjunction with the summary revenue and expense information (Appendices 3 5) in order to better analyze the financial information provided. Appendix 2 provides information on how the captions as per the financial statements (individual City and Associations) tie into the information shown in Appendices 3 5. These appendices were created not only to provide summary information, but were created because there is not a consistent method of reporting revenues, expenses, capital assets, and capital reserves across the Associations. Below are some examples that illustrate the above points.

Revenues

• The South Arm Community Association (SACA) has the following separate revenue accounts as per their financial statements (not an exhaustive list): Programs, Out of school care, and Teen

and Pre-teen. Each of these accounts has its own line item and dollar amount and is shown on the face of the income statements. The Richmond City Centre Community Association (RCCCA) on the other hand, shows the following sub-accounts under a main account called Program Fees (not an exhaustive list): Adult, and Children/Teen. As such, it is difficult to compare program revenue from SACA versus program revenue from RCCCA. The SACA program revenue does not include the Teen and Pre-teen revenue stream, whereas the program revenue from the RCCCA seems to include revenue from the Children/Teen category. This makes comparisons difficult from Association to Association.

Expenses

• For the most part, salaries and wages for the Community Associations have been recorded within other financial statement captions. For example, the salaries associated with program expenditures for West Richmond Community Association would be included in their program costs line item. Due to this, it is difficult to determine the total salaries and expenditures incurred by the Associations for a given fiscal year.

Capital assets

• The accounting policies with respect to capital assets vary from organization to organization. Some Community Associations have capitalized and amortized capital assets, while others have expensed them in the year of purchase. CICA Handbook section 4430 – Capital assets held by not-for-profit organizations, states that capital asset should be recorded on the statement of financial position at cost. The exception to this is if the average of annual revenues recognized in the statement of operations for the current and preceding period of the organization is less than \$500,000. For the most part, the revenues of the Community Associations are greater than \$500,000. As such, the capital assets should be recorded as assets and amortized over the life of the respective assets. However, inconsistencies have been noted where the capital assets are being expensed even when the revenues are greater than \$500,000. As a result, these inconsistencies have an impact on the analysis as some Associations have included amortization expense in their financial statements, while others have not.

Capital reserves/equity

Presentation of the equity varied across organizations. Some organizations showed details of each fund, some showed just totals of externally, internally and unrestricted amounts, some organizations showed retained earnings and net income, and some just showed a simple surplus. Please refer to attached 2005 consolidated balance sheet (appendix 6) for an overview of the financial position of the organizations. Also refer to Appendices 10 – 12 for a summary of the equity balances from 2003 to 2005.

Overall

• It is evident from the above examples that a common reporting system for revenues, expenditures, capital assets and capital reserves would allow for easier comparisons to be made across various Community Associations and would make the financial statements more reliable.

Common year-end

• A vast majority of the partner organizations currently have an August 31 year-end. A common year-end across all partner organizations would allow for consolidated financial information to be more relevant as the information would depict a similar business cycle across all organizations. August 31 may be the ideal year-end given that most partner organizations would not have to make any adjustments to their year-end.

Financial and sustainability trends

• Please refer to charts and graphs attached (appendices 7-9)

Comparisons to other jurisdictions

• Please refer to charts and graphs attached (appendix 7)

Surplus

• Please see appendices 9 - 12 for information regarding net income, allocated and unallocated surpluses from 2003 to 2005.

Disclaimer

• The information compiled in the attached documents is as good as the numbers provided. Readers are cautioned that the majority of the source data that was used in order to compile the information was un-audited. The attached appendices are a critical part of the analysis. They lay out key information that is required in order to properly analyze the information. Please note that we do not express an opinion on any of the information provided. The attached information is intended solely for the Recreation and Cultural Services division as part of the financial review being carried out.

Appendices

- Appendix 1 Facts, Observations, Comments and Assumptions. This appendix discusses various facts, observations, comments, and assumptions that were noted as part of the review.
- Appendix 2 Account Groupings. This appendix provides information on how the captions as per the financial statements for the individual City and Partner organizations are grouped in the 2003 to 2005 revenue and expense information (Appendices 3 to 5).
- Appendix 3 2003 summary revenue and expense information for the City and Partner Organizations.
- Appendix 4 2004 summary revenue and expense information for the City and Partner Organizations.

November 15, 2007

- Appendix 5 2005 summary revenue and expense information for the City and Partner Organizations.
- Appendix 6 2005 consolidated balance sheet for the Partner Organizations.
- Appendix 7 2006 comparative budgeted jurisdictional operating expenses, revenues, and net operating costs. In addition, the appendix also includes some bar charts that compare the net operating expenses per capita, net operating revenues per capita and the net operating costs per capita for the various jurisdictions including Vancouver, Surrey, Burnaby, Richmond, Coquitlam, Delta and Port Coquitlam.
- Appendix 8 This appendix includes various charts that show comparisons between the City and Partner Organizations across various categories including gross expenses, revenues, net operating costs, and percentage cost recovery for 2003 through 2005.
- Appendix 9 This appendix includes various charts which mainly illustrate the general split between the surpluses (i.e. allocated versus unallocated surplus).
- Appendix 10 2003 equity information for the Partner Organizations.
- Appendix 11 2004 equity information for the Partner Organizations.
- Appendix 12 2005 equity information for the Partner Organizations.

Rick Dusanj, CA Business & Financial Analyst

RD:rd

pc: Jerry Chong, Director, Finance

Appendix 1 - Facts, Observations, Comments and Assumptions

In order to better analyze the financial information provided in the templates, various facts, observations, and comments have been noted.

General

- The year-end dates for the various organizations/societies vary. For simplicity purposes, the fiscal year end figures for each of the organizations/societies were used. For example, if one society had a fiscal year end of Aug 31, 2005, and another had a June 30, 2005, both of these would be analyzed as part of the overall 2005 analysis.
- The figures were taken from the financial statements provided. Please note that some of the financial statements had been audited, some had been reviewed, and some had been compiled by an accounting firm. There were also some financial statements which had been simply prepared by the bookkeeper, and did not involve an accounting firm. As such, the assurance level of each of these financial statements will vary.
- Appendix 2, account groupings, should be used in conjunction with the summary revenue and expense information provided in Appendices 3 5 when analyzing the 2003, 2004 and 2005 information. The account captions used in the templates are not identical to the account captions as per the financial statements provided. Rather, they are grouped using professional judgement as to what type of revenue and/or expense item the account relates to and via discussions with Vern Jacques, Manager, Projects and Programs. For example, with respect to the East Richmond Community Association, the following categories as per the Association financials are grouped together into one line item called (as per Appendices 3 5) "Community Revenue/Program Fees": Programs, Playschool, After school care, and Youth Programs.

Specific Accounts

Salaries and wages

• For the most part, salaries and wages for the Community Associations have been classified within in other financial statement captions. For example, the salaries associated with "program expenditures" for West Richmond Community Association would be included in that line item. However, on the City of Richmond People Soft generated financials, all salary expenditures are shown as a separate line item. As such, one is not be able to compare salaries on the City side versus the Association side.

Capital Assets

The accounting policies with respect to capital assets varied from organization to organization.
 Some Community Associations have capitalized and amortized capital assets, while others have expensed them in the year of purchase. Therefore, these inconsistencies will have an impact on the analysis, as some will have recorded amortization while others have not.

Equity

• Presentation of the equity varied. Some organizations showed details of each fund, some showed just totals of externally, internally and unrestricted amounts, some organizations showed retained earnings and net income, and some just showed a simple surplus.

Other

- In 2003, the People Soft generated financial statements include the Pitch and Putt operations. However, starting in 2004, the Pitch and Putt operations were moved to the Parks division. As such, the analysis that has been provided in the templates does not include the Pitch and Putt financial information for 2003, 2004 and 2005.
- As per the 2003 People Soft generated financial statements, the London Heritage site exists on a stand-alone basis. However, in 2004 and 2005, the column titled "heritage sites" (as per template) includes the London Heritage site along with the Steveston Museum and Scotch Pond.



CITY OF RICHMOND

FINANCIAL REVIEW OF RECREATIONAL AND CULTURAL SERVICES

STAGE 2 – ANALYSIS OF INFORMATION, ACCOUNTING POLICIES AND PRACTICES

Prepared for:

City of Richmond
Parks, Recreation and Cultural Services
& Finance Department

Prepared by:

MMK Consulting Inc.

- Stuart MacKay
- James Pammenter (Associate)

November 21, 2007



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1. Study Objectives and Scope

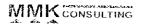
This report presents the findings of a financial review by MMK Consulting of the City of Richmond's Recreational and Cultural Services that are operated jointly with partner associations. The City's partner associations include:

- Nine Community Recreation Associations City Centre, East Richmond, Hamilton, Sea Island, South Arm, Steveston, Thompson, West Richmond, and Minoru Senior Society.
- Five Cultural and Heritage Associations London Heritage Farm, Steveston Museum, Britannia Heritage Shipyard, Richmond Museum, Richmond Art Gallery.
- One Arena Association the Richmond Arenas' Community Association (RACA), which operates two ice arenas: the Minoru Arena and the Richmond Ice Centre, in partnership with the City of Richmond.

1.1 Study terms of reference

This Stage 2 report follows from a Stage 1 review, performed by the City, to compile the relevant financial information kept by the City and its partner organizations. In Stage 2, MMK Consulting has performed a financial review with the following objectives:

- To analyze the financial information, accounting policies and practices of the City's partner organizations in the delivery of recreational and cultural services.
- To analyze the City's relevant revenues and costs in support of services provided by these partner organizations.
- To report findings, including the financial performance (revenues and costs) associated with individual Associations and their specific program offerings.
- To develop recommendations for future bookkeeping and accounting policies and practices.
- To report independently to a Steering Committee composed of City and Association representatives.
- To minimize the burden on Association staff and bookkeepers, as well as City staff, in conducting our analysis.



1.2 Conduct of study

In performing this study, we have:

- Reviewed the financial accounts of the City's partner organizations, in cooperation with the various organizations and their bookkeepers.
- Reviewed the City relevant accounts, including both direct accounts (designated to supporting partner organizations) and a few major centrally budgeted costs (computers, advertising, and program registrations.)
- Identified differences in accounting practices and policies, and made adjustments as required to the comparability of results.
- Analyzed revenues and costs, for both the City and partner organizations, assigning them to specific demographic and program groups.
- Combined and reported our findings, as provided in this report.
- Developed recommendations for future financial, accounting and reporting practices.

1.3 Separate analyses of Community Recreation Associations, Cultural/Heritage Associations, and Arena Associations

Early in this assignment, it became apparent that the partner organizations under review fall into three broad categories in terms of their programs and financial models:

- Community Recreation Associations (including Minoru Seniors Society) are heavily focussed on recreational programs. They generally charge user fees, to recover (in aggregate) the program costs for which they are directly responsible. The City also provides significant financial support in terms of core staffing, building maintenance and operations, and business service support (e.g. IT, marketing, program registration).
- Cultural/Heritage Associations are less program-oriented, and typically recover a smaller portion of their operating costs through fees. They are much more reliant on external grants and City support.
- The **Richmond Arenas Community Association** (RACA), operator of Arenas at Minoru and Riverport, are more program and rental-oriented. As a result of receiving all facility revenues, RACA recovers all of its direct operating costs, and also makes a substantial contribution to City costs through an annual predetermined payment.

Given the differences in financial models among these three types of Association, and as directed by the Steering Committee, we have analyzed them separately as described in the following three chapters.

2. Community Recreation

The following community centres have been included in the scope of this Financial Review:

- City Centre
- East Richmond (Cambie)
- Hamilton
- · Sea Island
- South Arm

- Steveston
- Thompson
- West Richmond
- Minoru Seniors' Society.

Each centre has a not-for-profit Community Recreation Association (CRA) that is responsible for organizing and running the programs offered, including employing the instructors and setting the fees.

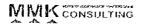
Each community centre also has an equivalent City Department that covers the costs of maintaining and staffing the buildings. In addition, other City Departments provide significant services to community centres through centrally budgeted costs, including:

- Department 289 Community Recreation Services Administration, which provides grants to fund the salaries of youth workers at the centres.
- Department 218 Recreation Administration, which operates a Call Centre for registrations and provides Marketing Support.
- Department 035 Information Technology, which provides computer hardware and software.

Many other City Departments also provide a level of support services to community centres (e.g. Human Resources). Since these Departments have not been included in the scope of this review, the following analysis should be viewed as providing a conservative view of community centre related City expenditures.

2.1 Analysis of revenues and costs

A prime objective of the financial review is to analyze revenue and expense relationships for similar programs, for each of the community centres. The analysis is to include both Association and City expenses.



2.1.1 Community Recreation Association revenues and expenses

a) Standard program groups

The different centres have a large number of individual programs with a variety of names, even though the services are often similar. Working with the Community Recreation Associations and their bookkeepers, we have identified groups of similar programs common to one or more centres. Within the programs we have developed common account groups into which a variety of accounts with different names, but similar content, could be combined.

The seventeen demographic and program groups used in the analysis:

Demographic Group	Program Group					
Preschool	Preschool – Licensed					
	Tots					
Children	Out-of-School Care					
	Children's Programs					
	Summer Challenge					
Youth	Youth - Programs					
	Youth Air Attack					
	Youth – RYBL					
	Youth - Night Shift					
Adults	Adult Programs					
Seniors	Seniors' Programs					
	Seniors - CLT					
Fitness and Sport	Fitness/Aerobics/Child Minding					
	Tennis					
	Other Sports					
Other Programs and Events ¹	Signature Events					
	Other Programs					

In addition to these demographic/program groups, some revenues and expenses have been assigned to four other groups:

- Food and Beverage Operations (Seniors' Centre only)
- Facility Rentals (Rooms, Sports Facilities)
- General Revenue
- General Administration Expenses.

b) Standard revenues and expense categories

Working with Association bookkeepers, we have developed a standard set of revenue and expense categories, as illustrated in Exhibit 2a. These are, with minor adjustments (see Appendix G), generally consistent with the current bookkeeping practices of the Associations.

Figure Signature events are the four large-scale events; City Centre celebrations, Steveston Salmon festival, East Richmond Multifest, and Thompson Nibbles and Bites.



Exhibit 2a - Standard format for financial analysis of Community Recreation Association accounts

I. Program Groups	Account Group
Preschool	
1. Preschool Licensed	For each of the 17 Program Groups:
2. Tots	or tuest of the 11 Program Groups.
Children	Revenue Accounts
3. Out-of-School Care	Fees
4. Children's Programs	City Grants
5. Summer Challenge	External Grants
Youth	Fundraising
6. Youth – Programs	Internal Transfers (from other programs)
7. Youth - Air Attack	interior (item office programs)
8. Youth – RYBL	Expense Accounts
9. Youth - Night Shift	Wages, Salaries and Staff Costs
10. Adults	Program Expense
Seniors	Vehicle Expense
11. Seniors' Programs	Depreciation
12. Seniors - CLT	Maintenance and Repairs
Fitness and Sport	Internal Transfers (to other programs)
13. Fitness/Aerobics/Childcare	(
14. Tennis	
15. Other Sports	
Other Programs and Events	
16. Signature Events	
17. Other Programs	

II. Other Revenue/Cost Categories	Account Group
18. Food and Beverage (Minoru)	Revenues
	Wages and Staff Costs
	Food and Supplies
	Other operating expense
	Maintenance and Repairs
Facility Rentals (Rooms,	Rentals
Sports Facilities)	Wages, Salaries and Staff Costs
	Other Expenses
20. General Revenue	Interest
	Concession Commissions
	External Grants
	Fundraising
	Other Revenue
21. General Administration	Accounting and Legal
	Bank/Credit Card Charges
	Board of Directors'/AGM Costs
	Depreciation, Office Equipment
	Depreciation, Vehicles
	External Grants Made
	Insurance
	Maintenance and Repairs
	Office Supplies
	Other Expenses
	Promotional Activities)
	Vehicle Operating Costs
	Wages - Admin/Auxiliary
	Wages – Janitorial (less City grant)

c) Analysis of Association accounts

We obtained electronic copies of the 2006 financial statements of each Community Recreation Association. Each individual account was coded to an account group and program group. By analyzing these files, we derived revenues and costs for each program group. Detailed results are contained in Appendix A and Appendix B.

2.1.2 City expenses - Direct

City direct expenses are those incurred at each community centre, to provide services to and staff the community centres. These expenses are classified by the City, by type of cost.

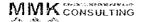
To assign these costs to each community centre program group, we developed a set of allocation keys. We began by asking community centre Area Coordinators to provide us with the following information about each program group:

- Allocation of Area Coordinator and Programmer time that can be directly associated with specific program groups
- Number of registrations
- · Number of attendees
- Hour offered
- Area used.

From these, we developed allocation keys for expense items as follows:

Expense Item	Allocation Key
Salaries – Area Coordinator	% specified by Area Coordinator
Salaries - CFC	% specified by CFC
Salaries – RFC	Total registrations
Salaries - Counter Assistants	Total attendance
Salaries – Janitor (days)	Total attendance
Salaries - Janitor (nights)	Sq Ft factor (program hours x area used)
Janitorial supplies	Sq Ft factor (program hours x area used)
Building maintenance	Sq Ft factor (program hours x area used)
Utilities (water, sewer, garbage removal)	Total Attendance
Utilities (electricity, natural gas)	Sq Ft factor (program hours x area used)

These keys were then used to assign the City's direct costs among program groups.



2.1.3 City expenses - Centrally budgeted

Centrally budgeted costs are those incurred in City supporting Departments. For this analysis, we have assigned centrally budgeted costs as follows:

- Youth grants from Department 289 (Community Centre and Recreation Services Administration) have been charged at the amount paid.
- Call centre costs have been allocated to all recreational and cultural facilities at the rate of \$3.47 per registration taken.
- Marketing costs have been allocated to cultural and recreational facilities based on the level of financial activity (revenues and costs).
- Computer costs have been allocated to all cultural and recreational facilities at the rate of \$600 per computer provided.

This is a conservative approach to assigning centrally budgeted costs to community centres, in that it considers a limited number of Departments that provide specific services to each centre, and does not include an allowance for the system-wide support services provided by other City Departments (e.g. human resources).

2.1.4 Other analytic issues

In general, the charts of accounts used by the Community Recreation Associations are well suited to assigning revenues and expenses among the standard account groups and program groups. However, the inconsistent treatment of some transactions raised some analytic issues.

a) Treatment of capital purchases

The Community Recreation Associations have used alternate methods for dealing with capital purchases:

- Expense on purchase.
- Capitalize and depreciate (different associations have different limits to distinguish between capitalization and expense).
- Create a reserve prior to purchase, and expense the purchase against the reserve.

To maintain consistency in comparisons, we have excluded capital-related transactions from program groups and have shown them "below the line" in this analysis.

b) Treatment of grants

We also found different treatment of grants (mainly those received from the City) to cover wages for specific programs. Some associations show grants as revenue, and some offset the grants against the wage expense. We have adjusted the relevant financial reports to identify grants as revenue, and developed recommendations (see Section 2.3) for consistent treatment of grants.

2.2 Summary of results

Based on the analysis described, we have developed a detailed analysis, for each program in each Centre of relevant revenues and costs. These are detailed in Appendices A and B, and are summarized in Exhibit 2b (by Community Centre) and Exhibit 2c (by Program Group).

2.2.1 Results by Community Centre

As illustrated in Exhibit 2b, the Community Recreation Associations operated at a small operating surplus in 2006, in terms of directly incurred revenues and costs. When City-incurred costs (conservatively estimated at about \$4.98 million), are also included, CRA revenues of \$6.59 million represent about 59% of total operating costs of \$11.15 million.

Exhibit 2b - Community Recreation Association and City shares of operating revenues and expenses, excluding capital transactions, \$000s

-	Asso	ociation O	nly	City		% of total oper'g		
-	Rev.	Exp.	Net	Cost	Rev.	Cost	Net	costs recov.
City Centre	244	(241)	3	(240)	244	(481)	(237)	51%
East Richmond	832	(778)	54	(656)	832	(1,434)	(602)	58%
Hamilton	328	(325)	3	(157)	328	(482)	(154)	68%
Sea Island	81	(78)	3	(89)	81	(167)	(86)	49%
South Arm	1,475	(1,435)	40	(903)	1,475	(2,337)	(863)	63%
Steveston	1,093	(988)	105	(981)	1,093	(1,970)	(876)	56%
Thompson	1.050	(864)	186	(725)	1,050	(1,589)	(539)	66%
West Richmond	1,080	(1,061)	18	(501)	1,080	(1.562)	(483)	69%
Minoru Sr. Society	410	(396)	14	(732)	410	(1,128)	(718)	36%
Total	6,590	(6,166)	424	(4,983)	6,590	(11,149)	(4,559)	59%

Note: Totals may not balance due to rounding...

2.2.2 Results by Program Group

Results for each of the 17 program groups (plus four other groups) are presented in Exhibit 2c. These results are the totals for all Centres that provide each particular type of program.

Exhibit 2c - Program Group and City shares of operating revenues and expenses, excluding capital transactions, \$000s

	Association only			City		% of total		
	Rev.	Ехр.	Net	Cost	Rev.	Combine Cost	Net	oper'g costs recov.
Preschool - Licensed	1,075	(892)	183	(296)	1,075	(1,187)	(113)	91%
Preschool - Other	213	(188)	25	(145)	213	(333)	(120)	64%
OSC	1,181	(1,121)	60	(123)	1,181	(1,244)	(63)	95%
Children	327	(261)	66	(405)	327	(665)	(338)	49%
Summer Challenge	565	(581)	(15)	(153)	565	(734)	(168)	77%
Youth - Programs	260	(405)	(145)	(155)	260	(560)	(300)	46%
Youth - Air Attack	36	(32)	4	(12)	36	(44)	(8)	82%
Youth - RYBL ¹	86	(86)	-	-	86	(86)	-	100%
Youth - Night Shift	19	(49)	(30)	(26)	19	(74)	(55)	26%
Adults	181	(100)	18	(187)	181	(287)	(106)	63%
Seniors	174	(223)	(48)	(258)	174	(481)	(307)	36%
Seniors - CLT	49	(52)	(3)	(298)	49	(350)	(301)	14%
Fitn/Aerob/Child Mind.	1.158	(818)	341	(794)	1.158	(1,612)	(454)	72%
Tennis	213	(142)	71	(219)	213	(361)	(148)	59%
Racquet Sports/Volleyb.	227	(56)	171	(298)	227	(355)	(127)	64%
Other Programs	210	(232)	(21)	(158)	210	(390)	(179)	54%
Signature Events	213	(201)	12	(189)	213	(390)	(177)	55%
Food and Beverage	145	(173)	(29)	(66)	145	(239)	(94)	61%
Facility Rental	94	(12)	83	-	94	(12)	83	817%
Gen.Rev. & Adm.Exp.	162	(545)	(383)	(949)	162	(1,494)	(1,332)	11%
Overhead (City costs)	-		-	(253)	-	(253)	(253)	n/a
Total	6,590	(6,166)	424	(4,983)	6,590	(11,149)	(4,559)	59%

Note: Totals may not balance due to rounding.

From the Community Recreation Associations' financial perspective, some programs (e.g. fitness) recover more than their direct operating costs, while others (e.g. youth, seniors) recover less than. When City costs are also included, the programs typically recover significantly less than their combined City/Association costs.

I RBYL is a unique program that is funded through a City grant

2.2.3 Detailed results by Program and by Centre

Appendix A shows the summary of total revenues and expenses by program/demographic groups, as well as by community centre. Appendix B shows detailed revenues and expenses for each program/demographic group within each community centre.

2.3 Recommendations - Community Recreation Associations

For the Community Recreation Associations¹, our recommendations are as follows:

- Adopt a standard year-end for CRAs (August 31). We recommend that a comparison of Community Recreation Association program revenues and costs be prepared annually, in accordance with the reporting format outlined in Exhibit 2a.
- Make minor revisions to CRA charts of accounts. To simplify compiling cost analysis, we recommend that the revenue and expense accounts of each account should be coded to a program and account group. Once this is done, a macro can be written that will re-summarize the financial results for CRA's similar to those illustrated in Appendix B. Changes to current accounting practices are generally minor, and are summarized in Appendix G.

We further recommend that City Grants, External Fundraising and Internal Transfers should be separated, so that CAs' fundraising efforts may be recognized. Internal Transfers are transfers of funds from a profitable to an unprofitable program; we recommend that these transfers be identified, so that comparisons are clear.

(Unlike other City grants, we recommend that janitorial grants be offset against janitorial wages. For most community centres, the City has a janitorial wage expense. For three centres, the City pays a grant to the Community Recreation Associations who employ janitors. This grant appears as a janitorial expense in the City's accounts. If the grant is not offset against janitorial wages in the CAs accounts, it would give the appearance that total janitorial costs are duplicated.)

Add seasonal indicators where appropriate. The City would like to compare the characteristics of CRA seasonal programs, where seasonality may influence the revenue cost relationships of a program. Many Associations already classify revenues and expenses by season.

If seasonality is not an issue, no classification is required. Otherwise we recommend that revenues and expenses be classified according to their seasonal nature.

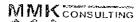
Appendix G identifies the implications of applying these recommendations to specific Community Recreation Association's accounts.

Accounting Principles (GAAP) state that capital assets held by not-for-profit organizations should be recorded on the statement of financial position at cost. The exception to this requirement is if the average of annual revenues recognized in the statement of operations for the current year and preceding year is less than \$500,000 (although the practice is also recommended for smaller organizations). Based on these rules, it would appear that five of the nine CAs are required to capitalize and depreciate assets. For the sake of consistency and comparability, we recommend that all Community Recreation Associations follow this practice.

We recommend a reasonable threshold for capitalizing assets be \$2,000 per item. Below this value, purchases should be expensed.

We also recommend that Associations maintain a simple fixed assets register, and that in the Balance Sheets assets be categorized by type: fitness equipment, vehicles, office equipment and other.

- **Treatment grants consistently.** Grants fall into four basic categories that we recommend should be treated in different ways, but consistently in all Associations.
 - **City Grants** for Youth Coordinator Wages should be identified as a revenue item for the relevant program, rather than credited to the wage account for which it was received. (However, City grants for Janitorial Wages should be offset against wages, for reasons outlined previously).
 - Capital Grants should initially be recorded as a liability in the balance sheet, and assets purchased using the grant should be capitalized. Simultaneously with the depreciation charge, the equivalent portion of the grant should be debited to the liability account in the Balance Sheet. The credit would be to External Fundraising Grants in the program to which the depreciation was charged (e.g. Fitness, or General Revenue if the depreciation is charged as a General Administration expense).
 - Grants to the City for extra staffing should be charged to Wages, Salaries and Staff Costs of the program or programs that benefit from the extra service from the City. If many programs benefit, the split of the grant should be split on a reasonable basis.
 - Grants to City for maintenance or improvements of City-owned assets should be capitalized as leasehold improvements if they are over \$2,000. Below that figure they should be expenses as Maintenance and Repairs in the General Administration program group.
- Report CRA volunteer hours and equivalent value. Just as City and CRA staff contribute to the operations of Community Centres, so do



volunteers. We understand that a new PCRS Volunteer Management System will be able to track volunteer hours. We recommend that this or another reporting mechanism be introduced to record the volunteer hours, and their equivalent value, contributed at each community centre.

2.4 Recommendations - City

For the City, our recommendations are as follows:

- Annual updates to the analysis performed for this project. While Community Recreation Association accounts can be compiled automatically each year, allocating City costs to program groups is a more significant project. We recommend that this exercise be carried out each year, and that combined Community Recreation Association and City costs be calculated each year.
- Provision of relevant City budget information to partner CRAs. We recommend that the City provide to each Community Recreation Association, on a timely basis, its budgeted direct revenues and expenditures for the particular Community Recreation Association in the coming year. (This recommendation also applies to other partners see Chapters 3 and 4.)

3. Culture and Heritage

The following cultural and heritage sites have been included in the scope of the Financial Review:

- London Heritage Farm
- Steveston Museum
- · Britannia Heritage Shipyard
- Richmond Museum
- · Richmond Art Gallery.

All sites except Britannia have a not-for-profit organization that participate actively in operating the facilities. Britannia also has an association, but its activities relate mainly to the use of the facilities.

The following dedicated City Departments are directly involved in the operations and maintenance of the sites:

- 219 Britannia
- 233 Heritage Sites (managing London Farm and Steveston Museum)
- 237 Art Gallery
- 290 Museum.

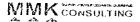
Supporting Departments include:

- 239 Cultural Centre Administration provide facilities and management support for the Museum and Art Gallery. It also houses and supports the Archives and Art centre which are not included in the review.
- 218 Recreation Administration (Call Centre for registrations, and Marketing Support)
- 035 Information Technology (computer hardware and software).

3.1 Analysis of revenues and costs

While the five cultural and heritage organizations differ widely in size and scope of activities, their revenue and expenditure activities have some common characteristics. We have classified the revenues and expenditures into the following groups:

- Grants Received
- Other Fundraising
- Revenue Activities
- Sundry Revenue
- Programs
- Salaries and Benefits
- Administration Expenses.



Relevant City revenues and expenditures also have common characteristics, and have been classified in the following groups:

- Surpluses brought forward (appropriations of previous years' City surpluses used for current year's expenditures)
- Grants Received (these are irregular)
- Salaries and Benefits
- Building Costs
- Administration Expenses
- City Centrally Budgeted Expenses (for the Call Centre, Marketing, Computers and Cultural Centre Administration)

Appendix C summarizes Association and City revenues and expenses. Appendix D shows details by account.

3.2 Summary of results

The five cultural and heritage organizations differ widely in size and scope of activities. Consequently, side-by-side comparisons are less meaningful for these organizations than for Community Recreation Associations.

3.2.1 Associations revenues and expenses

Exhibit 3a summarizes the percentage of Association revenues represented by the classes of revenues and expenses.

The Museum and Art Gallery actively pursue cultural grants, deriving 45% (Museum) and 64% (Art Gallery) from this activity. In addition, each organization obtains another 10%-11% of total revenue from private fundraising. The Britannia Heritage Shipyard Society derives most of its revenue through fundraising.

London Heritage Farm and Steveston Historical Societies operate significant revenue activities. The former organization operates a tea room and gift shop, as well as running a number of farm-related sales and fairs. The latter organization's revenue activity is a heritage post office that generates considerable foot traffic and operates on about a break-even basis.

The Richmond Museum Society and the Richmond Art Gallery Association have significant formal programs, delivered to visitors and residents by their own and by City staff. While the London Heritage Farm and Steveston Museum do not operate formal programs, activities are explained to visitors by association staff and volunteers.

The Britannia Heritage Shipyard Society is different from the other four organizations, in that it raises funds for the preservation and restoration of heritage vessels. (In 2006 it received a \$25,000 bequest, accounting for the year-end surplus to be spent in the next year.)

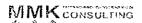


Exhibit 3a Cultural and Heritage Association - Breakout of revenues and expenses

	London Heritage Farm	Steveston Museum	Britannia Heritage Shipyard	Richmond Museum	Richmond Art Gallery	Total
Revenues \$'000	\$85.8	\$242.0	\$33.1	\$38.0	\$195.4	\$594.3
Percentage of total revenu	ie from the f	ollowing so	urces:			
Grants Received	6° e	1%		45%	64%	27%
Other Fundraising	4%	195	96%	10%	11%	8%
Revenue Activities	73%	98%	3%		6%	53%
Sundry Revenue	17%	-	-	5%		3%
Programs			1%	41%	18%	9%
Total	100%	100%	100%	100%	100%	100%
Expenses \$'000	\$85.4	\$240.6	\$4.6	\$38.0	\$189.4	\$558.0
Percentage of total revenu	e spent on t	he followin	g:			
Revenue Activities	26%	96%	.		3%	44%
Programs			4%	38%	24%	11%
Salaries & Benefits	57%	1%	0%	52%	54%	30%
Administration	17%	2%	10%	9%	16%	10%
Total	100%	99%	14%	100%	97%	95%
N . O . I			*			
Net Surplus \$'000	\$0.4	\$1.4	\$28.5	\$0.0	\$6.0	\$36.3
Percentage of total revenue	e:					
Total	0%	1%	86%	0%	3%	6%

Notes

- Totals may not balance due to rounding.
- 0 means less than 0.5%, or less than \$500.
- A blank means no value.

3.2.2 City revenues and expenses

Exhibit 3b summarizes Association and City shares of revenues and expenses, excluding City surpluses brought forward and carried forward. (Surpluses represent unexpended portions of grants, usually project-type expenditures, that are being carried forward to be spent in the next year.)

The City operates the Britannia Shipyard, contributing the bulk of revenues. The City also accounts 67% of total Museum and 3% of total Art Gallery revenues. City shares of total expenses range from 15% for the Steveston Museum to 98% for the Britannia Shipyard.

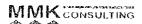


Exhibit 3b - Association and City shares of revenues and expenses, excluding transfers of surpluses, \$000s

	Association Only			City				% of total		
	Rev.	Exp.	Net	Rev.	Cost	Net	Rev.	Cost	Net	oper'g costs recov'd
London Farm	85.8	(85.4)	0.+		(87.0)	(87.0)	85.8	(172.4)	(86.6)	50%
Steveston Museum	242.0	(240.6)	1.4	-	(43.9)	(43.9)	242.0	(284.5)	(42.5)	85%
Britannia Shipyard	33.1	(4-6)	28 5	64 1	(268.7)	(204.3)	97.5	(273.3)	(175.8)	36%
Richmond Museum	38.0	(38.0)		76.0	(336.1)	(260.1)	114.0	{374.1}	(260.1)	30%
Art Gallery	195.4	(189.4)	6.0	-	(289.5)	(289.5)	195.4	(478.9)	(283.5)	41%
Total	594.3	(558.0)	36.3	140.4	(1,025.2)	(884.8)	734.7	(1,583.2)	(848.5)	46%

Note:

Totals may not balance due to rounding.

3.3 Recommendations

Because of the disparate nature of Richmond's cultural and heritage organizations, there are fewer recommendations than for community centres. However, our work provides benchmarks against which future years can be compared, and also results in the following recommendations:

- Carry out annual analyses of combined Association and City results, as performed for this assignment.
- Review the detailed classification of revenues and costs with association presidents and treasurers, preferably at a joint meeting. (This will not change the bottom line, but it will help to align the analyses and results with the concepts of those people most involved in each cultural/heritage organization.)
- Maintain the current financial year end for the associations as December 31, to coincide with the financial year of the City. (This recommendation is different from that for the Community and Arena Associations, and reflects the reliance of cultural and heritage organizations on City and grant funding.)

4. Arenas

Richmond Arenas Community Association ("RACA") has a unique business relationship with the City of Richmond. The City provides, maintains and manages the two centres (Minoru Arena and Richmond Ice Centre). RACA provides overall operational direction, manages Food and Beverage Operations, collects all revenues, and incurs most of the operating costs not associated with the provision of the ice and dry floor. In return for the services provided, RACA makes an annual negotiated payment to the City.

RACA reports revenues and expenses for the following operations:

- Programs (e.g. Public Programs, Lesson Programs, Skate Shop for rentals).
- Ice and Floor Rentals (Ice Minor Sports, Ice Adult Groups, Floor Minor Sports, Floor Adult Groups).
- Concessions (Richmond Ice Centre, Minoru, Watermania).
- Stanley Sports Bar and Grill.
- Administration (including revenue items such as, interest, advertising and Cyclone Taylor Skate Shop rent).

The following City departments are dedicated to the operation and maintenance of the Arenas:

- 210 Arenas Administration.
- 211 Operations and Maintenance (building and ice).
- 212 Programming (a supervisor and staff for the skate shop and some public programs).
- 216 Arena Concessions (operated by City staff at Minoru. RACA pays the City for wages and supplies).

Centrally budgeted expenses are incurred in the following departments:

- 218 Recreation Administration (Call Centre for registrations, and Marketing Support)
- 035 Information Technology (computer hardware and software).

For 7.5 months of the year, the two centres contain eight sheets of ice. In late spring and summer four of the sheets are converted to dry floor.

4.1 Analysis of revenues and costs

4.1.1 RACA revenues and expenses

To develop an understanding of the relative financial performance of different programs, we reviewed the RACA financial statements for the year ended June 30, 2006 and matched revenue and cost items for the Programs, Ice and Floor Rentals, and Concessions. The details of these analyses appear in Appendices E & F.

4.1.2 City accounts

We have also reviewed City financial statements for the year ended December 31, 2006 to analyze the City accounts that are relevant to the provision of services in support of the Richmond Arenas. We have made certain adjustments to make the analysis consistent with the treatment of other Parks, Recreation and Cultural organizations.

The City's detailed financial statements, and the adjustments we have made are also shown in Appendices E & F. They include:

- RACA Contribution, reversed in RACA accounts.
- RACA contribution (mismatch of year-ends). This is shown as a receipt in the City's accounts but not as a payment in RACA's accounts because of mismatched year ends.
- RACA payment for Minoru Arena concession costs, misposted to Administration.
- Contracts Maintenance reversed, being landscaping, parking areas and garden maintenance, provided by City's public works department at all other facilities.
- Appropriated surplus reversed. This is a repayment of previous years' capital expenditure.
- Transfer to Capital Assets reversed. This also relates to previous years' capital expenditures.
- Lease, Richmond Ice Centre reversed. This cost is excluded to maintain comparability with other City operations, such as Aquatics and Community Recreation facilities.
- Municipal Property taxes reversed, also to maintain comparability with similar operations.

City costs have been assigned among programs as follows:

■ Department 210 - Administration has not been allocated among individual programs.

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- Department 211 Using information provided by Arenas management, ice and floor operating costs have been allocated among Programs and Rentals based on the percentage time used for each. The costs exclude administration expenses.
- Department 212 Programming costs have been allocated to Programs, Lessons and the Skate Shop according to percentages provided by Arenas management.
- Department 216 Arena Concessions results were shown incorrectly on the City's financial statements, as the offsetting payment by RACA had been posted to Administration. We have corrected this in our analysis. (This does not affect the net results.)

4.2 Summary of findings

The results of the allocation of RACA and City costs to Programs and Rentals, after the adjustments described in Section 4.1, are summarized in Exhibit 4a.

Exhibit 4a - Operating contribution of various Arena operations, excluding leases, property taxes and other non operating costs (\$000s)

	As	Association Only			City Expenses ¹			Combined			
	Rev.	Ехр.	Net	Ice/ Floor	Other	Total	Rev.	Cost	Net	costs recov	
Programs											
• Public	242 7	(13.7)	229 0	(380.9)	(161.4)	(542.3)	2427	(556 0)	(313 3)		
· Lesson	261.2	(161.4)	99 8	(100 3)	(3.7)	(104.0)	261.2	[265.4]	4.1)		
 Skate Shop 	94.7	(1.3)	93 4		(73.8)	73 S)	94.7	(75.1)	19.6		
 Roller Hockey 	30 0	+12 8)	17 1	(11.8)	(2.2)	(14.0)	30 0	(26.8)	3.2	ŀ	
	628 6	(189 3)	439.3	(493.0)	(241 0)	(734-0)	628 6	(923.2)	(294.7)	68%	
Ice and Floor Rentals			-		**********	-	-				
· Ice Minor Sports	639-2	-	639.2	(604.4)	(20.5)	(624.8)	639.2	(624.8)	14.3		
• Ice Adult Groups	1,149.0		1.149.0	(697.4)	[23.4]	(720.8)	1,149.0	(720.8)	128 2		
• Floor Minor Sports	15.4	-	15.4	(29.7)	(4-4)	(34-1)	15.4	(34.1)	(18.7)		
 Floor Adult Groups 	124-4	-	124 -	(63 0)	(10.2)	(73.3)	124 4	(73.3)	51.1		
es.	1.927 9	•	1,927.9	(1,394-5)	(58.4)	(1,452 9)	1,927 9	,1,452.9j	475.0	133%	
Concessions			-			-					
• Richmond Ice Centre	192 O	[154.8]	37 2		- ,	:	1920	(154.8)	37.2		
• Minoru	68 5	(69.4)	(0.9)			-	68.5	(69.4)	(0.9)		
Watermania	69 6	(70.4)	(0.8)		-	-	69 6	(70.4)	(0.8)		
	330 1	(294-6)	35 4		-	-	330 !	(294.6)	35.4	112%	
Stanley Sports Bar&G	525.2	(545.4)	(20.2)		`	-	525.2	(545.4)	(20.2)	•••••	
Administration		(78.2)	178 21		(311.8)	/311.8)		(390.0)	(390 0)		
Centrally Budg. Exp.	-	•			(26.3)	(26-3)	-	(26.3)	(26.3)	036	
Totals net of adjustm.	3,411.8	[1,107.5]	2,304 3	(1,887.5)	(637.5)	(2,525 0)	3.411.8	(3,632.5)	(220.8)	94%	
RACA paym t to City			(2,234-1)			2.234 1			. [
Tot. after RACA paym't			70 1			(290.9)			(220 8)		

Note: Totals may not balance due to rounding.

When the Arenas are measured consistently with other facilities, RACA revenues of \$3.41 million recover approximately 94% of combined RACA/City expenses. The Arenas operate at almost a break-even level, before allowing for lease payments and municipal property taxes and other site costs that are not borne by the other Associations included in the scope of this study.

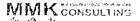
¹ City departmental expenses are allocated as follows:

⁻ Dept. 211 (Ops & Maintenance) assigned on the basis of hours used per program.

⁻ Dept. 212 (Programming) assigned on the basis of actual time spent.

Dept. 210 (Administration) expenses are not allocated among programs.

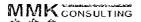
² Caution must be used in interpreting net revenues and expenses by program, because of the differences in the value of ice/floor time at different times of the day and week, which are not reflected in differential operating costs. For example, the Ice Adult Groups are shown as providing the greatest net revenues, when ice time is costed on an average hourly basis. However, this program also tends to consume higher-value ice time than some other programs.



4.3 Recommendations

The following are our recommendations with respect to Arenas:

- In the annual financial report, also include results that are presented on a consistent basis with other Community Recreation operations (i.e. excluding payments in respect of lease, municipal property taxes and other costs not allocated to Community Recreation and Cultural/Heritage operations). These results would be presented in addition to current reporting formats.
- Adopt capitalization policies for RACA that are consistent with those recommended for Community Recreation Associations. For example:
 - Capitalize assets over \$2,000 per unit.
 - Depreciate assets over their useful lives.
 - Do not capitalize improvements to City-owned assets (instead treat the transaction as a grant to the City).
- Carry out a similar costing exercise to this one, on an annual basis, in conjunction with the annual review of Community Recreation Associations and Cultural/Heritage organizations.



5. Conclusions

5.1 Summary of findings

All of the City's partner organizations reviewed make an important contribution to the social, cultural and recreational fabric of Richmond.

As illustrated in Exhibit 5a, the financial attributes vary significantly for different types of organizations:

- Community Recreation Associations recover their directly incurred program costs, mainly through program revenues. (Some programs recover more than their direct costs, while others recover less.) When the City's support costs are included, Community Recreation Association revenues recover approximately 59% of total operating costs.
- Cultural and Heritage Associations have much smaller operations, in terms of revenues and costs, than the Community Recreation Associations. Cultural and Heritage Associations recover their directly incurred costs through a combination of revenue activities, grants, and fundraising activities. When City support costs are also included, total revenues recover approximately 46% of total operating costs.
- The Richmond Arenas Community Association (RACA) generates a surplus on operations that enables the Arenas to recover 94% of the combined City/RACA operating costs. (This calculation is before allowing for non-operating costs such as building lease payments and municipal taxes.)

Exhibit 5a — Summary of Results (\$000s)

	Asso	ciation	Only		City			Combine	d	% of total
	Rev.	Exp.	Net	Rev.	Cost	Net	Rev.	Cost	Net	oper'g costs recov'd
Community Centres	6,590	(6,166)	424	_	(4,983)	(4,983)	6,590	(11,149)	(4,559)	59%
Culture/ Heritage	594	(558)	36	140	(1,025)	(885)	735	(1,583)	(849)	46%
Arenas ¹	3,412	(1.108)	2,304		(2,524)	(2,524)	3,412	(3,632)	(220)	94%
Total	10,596	(7,832)	2,765	140	(8,533)	(8.392)	10,737	(16,364)	(5,628)	66%

¹ Before lease payments and municipal taxes.

5.2 Recommendations

Many of our recommendations are specific to one particular type of association, and are detailed in Chapters 2, 3 and 4. Our key general recommendations are summarized as follows:

- A consistent approach to capitalization of assets (details Chapter 2).
- A consistent approach to the treatment of grants received and made (details Chapter 2).
- **Standard year-ends** as follows:
 - · August 31 for the Community Recreation Associations and RACA.
 - December 31 for Cultural/Heritage Associations¹.
- Annual undertaking of the preceding analysis of revenues and expenses, both at the Association and City levels, with presentation of results to Richmond City Council and partner organizations.
- Each organization to record and report annually on volunteer hours and the equivalent dollar value, based on hourly rate equivalents as estimated by Statistics Canada.

¹ RACA will retain its current June 30 year-end.



CITY OF RICHMOND

FINANCIAL REVIEW OF RECREATIONAL AND CULTURAL SERVICES

STAGE 2 - ANALYSIS OF INFORMATION, ACCOUNTING POLICIES AND PRACTICES

- VOLUME II - APPENDICES -

Prepared for:

City of Richmond
Parks, Recreation and Cultural Services
& Finance Department

Prepared by:

MMK Consulting Inc.

- Stuart MacKav
- James Pammenter (Associate)

November 21, 2007



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- E. Arenas City Revenue & Expense Summary
- F. Arenas RACA Revenue & Expense Summary
- G. Implications of Accounting Recommendations for Community Recreation Associations

APPENDIX A

COMMUNITY RECREATION ASSOCIATIONS AND CITY REVENUE & EXPENSE SUMMARY

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

100° 100°		Comm Avec	,				Poor				Hamilton		_		See Island		
Prescrictor Lucenzed	POGRAM ANALYSIS	*		j	2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	-	į			Asso	eg va	Combined	3	Comm Assn		Cumbined	
Particular Par	Preschool - Licensed																
Note Part	Teres and Teres	7001 201,02	97		147,987				%00%					Z2.395 100%		23 105	
Prevention - Other Prevention -	Net Revenue/(Expense)	24,965 30%	45,239						7 61 1 7 61					- 1	11,214	:	
Secondary Seco							[459 27	i	1	S .
Continue	Revenues	15,773 100%			36,227	7001			200%			0.26.9	2004	000			
Company Comp		7.40 089 7.4 7.4 089	13,969		47,813		3,567		25%			887 6Z		2.938 71%			24 100 NO
17,1509 100% 17,1							iac -		767			20,228	-218%		1,170	<u></u>	6
Chicamount Chi						*****											
Children	Expenses				125.786								×-001		•		-
Common Challenge					4,177							29,62	13%		-!		ŀ
Common													<u> </u> 			İ	1
Note Parameter	Kevanues Expenses	51,191 100%	40 400		29,892				7.00			9,262	100%	7,687 100%		7697	A 106%
Summer Challenge Summer Challenge Revenues Revenues Revenues Reservant Revenues	Net Revenue/(Expense)	5.246 10%	40,629		17.531	į		26 /3. 4	24.7	- 1	1	18,289	197%	2,404 717			
Figure Color							!	200	4	- 1		0.026	24.45	2,232 297	4.569	2,337	37 30%
Experiment Exp		3,693 100%			(4.62)	.00%											
New North - Programs 3356 107% 3356 107% 4677 15% 4550 114.40 2378 237	Expenses	7.648 207%			63.496			270.57	, X			48,107	7.001				7,001 1/
Youth - Programs 39 614 100% 13 614 100% 13 614 100% 13 614 100% 13 614 100% 17 73 100%	Net Revenue/(Expanse)	2 956 - 107%			8,873			18.402	ž			18 739		711. 505 1.	2,044	27,620	20.
Note Colored																	
Nei Revenuel Col. 100 (17%) 15.841 45.613 21.75 1.649 63.75 Youth - Air Hack 43.517 23.57 23.61 27.67 71.77	Expenses	39,614 100%	,	39,614 100%	39,091			39,091 10	%00			1,783	100%	7007		4.41	
Youth – Alf Affack Botati 100% 35,231 100% 36,231 100% 314 10% Revenues Heavenwellspensol 30,231 100% 36,231 100% 36,231 100% 317% Restorerusal Expensol 30,231 100% 11,617 17,717 21% 44,000 121% Fourth – RYBL Revenues Expensol 10,472 100% 10,472 100% Revenues Expensol 10,472 100% 10,472 100% 10,472 100% Copierance Expensol 10,472 100% 10,472 100% 10,472 100% Expensol 10,472 100%	Not Revenue/Expense)	-9,757 -25%	-12.874	22 632 -57%	27 678		•	82,610 2	×	- :		069'0	207%		188°C		74 1867
Feature Feat	Youth a bit a]			*			1 907	707%		3,883	3,883	
E-panese	Revenues																
Net Revolue! Expense) 3640 11% 11.617 7777 21% Youth - RYBL Revenues* 10.472 100% 10.472 100% 10.472 100% 10.472 100% Het Revenues*(Expense) 10.472 100% 10.472 100% 10.472 100% 10.472 100% Most Revenues*(Expense) 18.416 100% 13.546 100% 2.715 100% 2.715 100% Adults Revenues*(Expense) 18.416 100% 15.112 8.766 37% 23.546 100% 2.715 100% Revenues* 10.000 53.112 8.766 37% 23.000 80% 27.75 100% 27.75 100% Sortions 8.351 45% 15.112 8.766 37% 23.000 80% 27.75 100% 27.75 100% Revenues* 10.000 53.112 8.766 37% 23.000 80% 27.75 100% 27.75 100% Sortions 8.351 45% 15.112 8.766 37% 23.000 80% 27.75 100% 20.75 100% Revenues* 10.000 10.000 10.000 27.75 100% 27.75 100% Revenues* 10.000 10.000 27.75 100% 27.75 100% 27.75 100% Revenues* 10.000	Expenses								7 2 2				•				
Revenues Revenues Revenues 10,472 100% Revenues 18,110 100% Revenues 10,000 18,112 100% 13,112 100% Revenues 10,000 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 13,112 100% 10,000 10,000 10,000 10,000 10,000 10,000 10,000 </td <td>Nel Revenue/(Excense)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,617</td> <td></td> <td>4 %</td> <td></td> <td>***************************************</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>	Nel Revenue/(Excense)						1,617		4 %		***************************************		-				
Vault - Night Shift Vault -	Youth - RYBL Revenues Expenses																:
Youth - Night Shift Youth - Night Shift 10,472, 100% 10,472, 100% Expenses 10,472, 100% 11,448 10,472, 100% Nel Revenual (Expense) 18,416, 100% 13,548, 130% 11,448 14,309, 137% Adults Revenues 18,416, 100% 15,112 18,416, 100% 2,715, 100% Revenues 10,006 57,71 13,74 23,546, 100% 2,715, 100% Neil Revenues (Expense) 8,351, 45% 15,112 8,765, 37% 23,645, 66,182 42,60 Schinors 10,006 4,763 3,754 8,577 3,541 Advenues 10,006 4,763 3,754 8,577 3,541												***************************************	+			:	:
10,472 190% 19,472 190% 19,472 190% 19,472 190% 19,472 190% 19,472 190% 19,472 190% 19,472 190% 19,412 190%	Youth - Night Shift												-		:	:	
New Parament Expense 18410 100% 15,112 18416 100% 53,544 100% 10,448 1,448 10,	Expenses								*,00								
Adults Revenue:	Net Revenue/(Expense)								37%				-			:	
18,416 100% 18,416 100% 51,546 100% 51,546 100% 2,713 100% 10,0%	Adults				:				<u> </u>				-		;		!
Nei Revenue/(Expense) 251 457 15,112 4,765 377 25,603 447 16,112 2,004 113, 250 113,	Revenues	18,416 100%	:		53,54b				2, 2,			2.715	1001%	7 045 100%		,	
Skritors Revenues Experies 4,763 3,754 8,577 3.44 1107, 14,763	Net Revenue/(Expense)	8,351 45%	15.112		23,863	;			×.6	•		6,014	221%	3,570 51%	6,621	E41.01	45.4
Symbols 2.00 2.00 2.00 2.00 2.00 3.0									4		İ	-3,299	121%	3.475 49%	6,621	3.66	6 45%
(4.76) 3.754 6.537 3.54 1.54 3.54 3.54 3.54 3.54 3.54 3.54 3.54 3	Kavenus			-													
L 75.	Expanses				4,763	•	**	5.517	_				700%				
Z 2109 X270	Nel Kevenue/(Expense)				4,763		72	4.517	-	i		Ţ	707				

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

		•														
PROGRAM ANALYSIS	*	ه ژو	Combined **	1	Comm Assu	ř, s	Combined	Comm %	n Assn S	Ç.	Combined	,	Comm Ann		Combined	
COURAM ANALTSIS								L			•	1	×	-	u.	N.
01 Preschool - Licensed																
Expenses	222,527 1007,	į		7.0			•	7.00L			170,853			7,007	143.	
Nat Revenue/(Expense)	34,215 15%	55.204	20,988	1047	59.029 21%	51.897	276.901	37%	139,022 817.	27.748		7-86 C	125,381 84	676.09 279	186,356	26.
05 Preschool - Other				_				ļ-	1	1		•	- 1		-	
Revenues	18,544 1007,		18.544 100	26	41 925 100*/											
Expenses	18,847 102%	18.018	36,665 199%	*		53.786	L 528,10	, , ,								
Net Revenue/(Expense)	%Z: C0C:	18,018		7.6	28,214 54%	-53 788		*6	1,272 22,	17.257	7	25%	7 7 8	17.512	33.741	41 181%
07 OSC								-	í	1					İ	
Revenues	416,574 100%		416 574 100%	2												
Expenses	428.016 103%	60,094		,												
Net Revenue/(Expense)	.11,444 3%	-60,084	74,837 18%	×					1				373,116 91%	% 26.213	399,329	7.8%
Children								 -						İ	ł	
Revenues	36,929 100%		16 929 100	,												
Lapenbos	30.483 63%	53.972	64 455 229			3	26,021	× ×	-			100%	•	*	66,542	42 1007
Net Revenue/(Expense)	6.446 17%	-53,972	47.526 -129%	i	1730 26%	789 63	10,077	232%	715 60%	72,606	127,321	787	\$5,802 84	84% 77,157	-	20,
Summer Challenge				İ	i			:	1	1		7,87		1		17 1907
Revenues				_												
Expenses	158 737 101%	31.7 81		ž.				100%						*	124.610	
Net Revenue/(Expense)	-1.361 -1%	-18 436	707 91	* *	750 281 7067	56,109	160,292 18	ž	65,497 87%	22,326			119,580 96%			
						201.00		<u> </u>						.13.526	96 9	.7 96
Youth - Programs																
Tropics and the second	2,074 100%	;	Y 174 100%	× ;	38,587 100%			7001	21,042 100%		21,042	1007	%001 069'09	*	30.00	
Nat Revenue/(Expense)	36,737 -68%	14.761		* *	17 743 457	47,292	103 221 26	767%	59,346, 282%	36,859	96,205	457%	76,003 125%		97,377	77 100%
						41,632		*/	38.304.182		-	.357%	15,403 .25	21.283		
Youth - Air Anack								-								
Aevence.																
Net Revenue/(Expense)				-												
				-												
Youth - RYBL																
								_					85.675 100%	÷		
Net Revenue/(Expense)				+				-							65,635 85,635	35 1907
Youth - Night Shift								-								
Revenues	3,257 100%		3.257 100%		1 254 100%											
Expanses	%065 STE,01	4,821			71.814 9417		01 567.1	100%	•		2,242	•		*	1,820	7.001 07
Nel Revenue/(Expense)	.16,058 -493%	14,821	20,879 641%		-10.559 -649%		30.50		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		2.218	× 2	7,901 806,1	1,561	11,498	98 630
US Adults				L		-					*	1		i	i	72 -530%
Kevanues	35,515 100%		2004 345 31	-	36.044											
Expenses	18,537 52%	21,317				0.5		7,001	_		15,561					001 64
Nel Revenue/(Expense)	16,978 48%	-21,317	1,340 -12%	,	19,355 52%	2885	22.	2 3	7.50	16,822	-	171%	6,203 7,3%	720.72	45,740	10 402%
39 Seniors					1				1				- 1			-302
Kevanuer	25,037 100%		25,037 100%	*	8.721 100%		, t. t. t.				:					
Expenses	55,955 223%	34.505					2001 121.0		, KS / KS / Y		12,297	90	7.29 1007		1,1	729 100%
					36.398 -147%	17,330	56,327 64		29.251 2387	23,464						

Aspanda, A.: Conmunity Association and City Revenue & Expersa Summary vis Summary

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

		į		7		2000		
	Asse	`	D.e.d	Comitte Asset		C. d.y	Cumbered	
PROGRAM ANALYSIS	72	20	*	•	*	٠.	 	*
01 Preschool - Licensed Revenus				1,074,744	-		1,074,744	100%
Net Revenue/(Expense)		: :		183.031	, c.	295.357	1 187 269	7,01,
05 Preschool - Other								
Revenues				213,236	100%	;	213,236	7.001
Net Revenue/(Expense)				24,998	12%	145,163	20 185	* *
07 OSC								
Expenses				131,404	700.		1,181,404	7001
Nel Revenue/(Expense)				60.03	3.3	-122,840	62,830	2 %
11 Children Revenues				326,923	100%		326,923	100%
Net Revenue/(Expense)				260,808	%0% 20%	404 542	332 427	, 0. 7.
15 Summer Challenge Revenues				365,342	7,001		565,342	7001
Expensus Net Revenue/(Expense)				15,242	103% 3%	152,949	733,533	20 K
19 Youth - Programs				259,722	100%		259,722	7001
Not Revenue/(Expense)				144 908	* % * %	155,015	299,922 115%	212.4
23 Youth - Air Attack Revenues Faceous				36,231	1007.		36,231	100%
Net Revenue/(Expense)				3,840	ŝ	11,617	7777	212
27 Youth - RYBL Revenues Expenses Net Revenue(Expense)				85,635 85,635	100%		85,635 85,635	100 t 700 t
33 Youth - Night Shift Revenues Expenses				19,052	100%	0,48,50	19,052	7001
Net Revenue/(Expense)				.29.586		25.830	55.416 291%	2
35 Adults Revenues Expenses				151,007	100% %84	186 784	181,007	100%
Not Revenue/(Expense)				81,165	45%	-186,784	-105,599	ş
39 Squiore Revenues	127,414 100%			174,498	100%		864'42L	7001
Expenses	68,695 70%	164,373	25,068 1997	222,689	128%	258,366	481,056 276%	274 4

Aupendix A - Community Association and City Revenue & Expense Summary xis Summary

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

CLT Leav(Expense) Aerobic, Child Minding) Leav(Expense)	\$ % \$	•	*	*	;		Course Manage	_		Comm Assn	ي د	Complete and
Seniors - CLT Expenses Net Revenue Net Revenue/(Expense) Filmess, Aerobic, Child Minding) Filmess, Aerobic, Child Minding) Formers For				1	-	*	*	_	*	× ×		
Filmess, Aerobic, Child Minding) Revenues Expenses Forenses Tennis Revenue												:
anow(Expense)		!		97,482 100%		97.482 100%					!	
1 Tonnis Revenues					118,039							:
Expenses Net Revenue/(Expense)												
lledy	7007	19,083	16,254 100% 30,483 188%	75,309 1007.		75,309 100%	11,500 100%		7001 005,11			
Nul Revenue/(Expense)	4,854 30%	19,083	14,230 -85%	60,837 817,	. 65.672	4,835 -67.	7.9 169	15,368	14,687 128%			
55 Other Programs Revenue.	3,145 1907.	ě	3,745 100%	79,541		78,541 100%			4,941 100%.	3,701 100%		3,706 100%
us/(Expense)	-10.627 .338%	25,821	39,448 manage	4,971 674	16,652	91,222 115% -11,681 -15%	1,563 32%	8,769	15,272 309%	1,894 1327,	3,158	4 346 317%
63 Signature Events CC C	CC Celebration 9.250 100%		2001 0020	Multifest								
Expensus Net Recented(Fancence)	12.527 126%	2,886	20,413 209%	9,252	19,714	28,966					:	
			770	757'8.	19.7.84	904.02						
Net Assente: (Expense)												
85 Facility Rental (Rooms, Sport)	% of tot rev		ĕ	3		2	2		ĕ	% of lot rev.		
Expenses			70	18,180 2%.		18,180 2%	765 0%			11,074 14%		11,074 14%
Net Revenue/(Expense)	361		361	17,554		17.55	659		629	9.785		0.785
89 General Revenue Revenues	% of for ray 1,304 1%		% of tol rev.	% of tot rev 31,845 4%		% of tot rev 33,645 4%	% of tot rev. 4.943 2%		% of tot ray 4.94.1 2%	% of tot rav.		- 3
93 General Administration Expenses	ŏ			7. of tot rev		%. of 101 rev	5		1 7	1 5		
Expenses	15.963 7%	12,836	28,799 12%	52,139 67,	129,360	181,499 22%	32,320 10%	64,447	96,768 30%	17,542 22%	35,064	52,607 65%
99 Centrally Budgeted City Costs Overhead	" of tot rev	350	% of tot rev. 43,354 18%	% of tot rev	24,955	% of tot rev 24,955 3%	% of lot rev	14,34	% of tol rav	% of lot rev	***************************************	
Totals excluding Capital Rems		209,287	•		760,260			206,869		!	112 788	
Expenses Expenses	243,616 100%	210 070	243,616 100%,	•		431,833 100%				2,001 616,08	}	2001 919,08
ue/(Expense)	2,692 1%	-239,804	-237,113 .97%	53,624 6%	655,856	-602,232 -72%	2.626 1%	156,616	153.990 47%	3179 40.	88,807	100.247 2007.
99 Capital Transactions Net Expenses/(Revenues)	% of tot ray .271 0%		% of lot rav	% of lot ray 16,096 2%	_	% of tot rev. 16,09b 2%				% of tol rev.		% of tot rev
Net income/(Deficit) after Capital (arm)	2 962	279 804	500	100 44					_;			

Page 4 of 9

Appendix A - Community Association and City Revenue & Expense Summary.xls .Summary

	i	Ę	Combined	Comm Asen	Stoveston	Combined	Comm Asen	Thompson	Combraed	3	Wast Richmond	
4) Senors - CLT Revenues Expenses Nei Revenuel(Expense)	\$ 5	•	*	**		*		3 %	*	8 1	5 ~ [S
d Mindin	100% 20%	243,091	366,385 100% 586,047 160% 219,662 60%	169,259 125,707 43,552	100% 74% 106,458 26% -106,458	169,259 100% 232,165 137% 42,906 .37%	6, 402,185 100%, 6, 215,249, 53%, 6, 191,935, 47%,	238,972	407,185 100% 454,221 112% 47,007	118,130 100% 100,951 85%	37,876	118,130 190% 138,827 118%
Auvenus Expenses Net Revenue/[Expense]		, ,		1 : .	100% 216.260 33% 216.260	200,450 351,442 150,992	12.683 1 6.645 6.008					2007
S3 Racquel Sports/Volleyball Kevenuon Expenses Net Revenue/[Expense]	62,407 100% 756 1% 61,651 39%	103,096	62,407 100% 103,852 166% 41,445 -66%	18,653 14,177 4,477	100% 76% 10.995 24% 10.995	18,653 25,171 -0.518	26,220			16,983 190% 4,546 277%	27.786	16,983 190% 37,333 190%
55 Other Programs Revenues Expenses Net Revenue/(Expense)	2,411 100% 43,040 1785% 40,629 RENERS	13,231	2,411 100% 56,251 2335% -53,840 #####	32,142 17,262 14,860		32,142 35,780 3,638	704,01 479,01		10,507 100%, 14,169 135%, 356.	3,756 10,780	11.286	22.066
63 Signature Events Revenues Copenses Net Revenuel(Expense) 81 Food and Boverage Revenues Expenses Net Kevenuel(Expense)				93,254 72,434 20,816		93.250 175.108 -81.918	Nibbies & Bries 109,738 106,426 3,312					0000
85 Facility Rental (Rooms Sport) Revenues Expenses Nel Revenue/Expense)	% of lot rev 18,618 17. 3,465 15,153		% of tot rov 18,618 1% 3,465 15,153	% of tot rev 21,972 2% 385 21,588	27,	% of tal rev 21,972 2% 385 21,588	% of lot rev 13,608 1% 1,817 1,791		% of tot rev 13,608 1% 1,817 1,1791	% of lot rev 7,476 17, 3,767 3,708		% of tof rev 7,476 176 3,707 3,708
Ravenue Ravenue Barenie Barenie Farenue	% of tot rev 53,605 4% % of tot rev		<u> </u>	% of follow 14,743 1% % of for rev		% of to 14.743 % of to	% of to 21,943 % of to		ةِ إِنَّ ا	% of tot ruy 11,812 1%. % of tot rev.		% of tutinav
99 Centrally Budgeled City Costs.	% of tot rev	31,633	7. of tot tuv 31.633 27.	132,547 12% % of tot rev	2% 168,700	301,247 28% % of follow 46,200 4%	102,825 10% % of tot rev	33,659	265,869 25% % of tot two 33,659 3%	74.612 . 7%	110,799	71 115.411 177. Wan tot to 25.05.0
Totals excluding Capital Hems Revenues Lypenaes Net Revenue/(Expense)	1,473,857 100% 1,424,782 97% 39,076 3%	1,048,168	1,473,857 100%. 2,337,457 156%. 463,599 .59%	1,093,293 100 968,237 98 105,055 10	1,104,332 100% 901,833 10% 981,833	1,003,293 100%, 1,970,070 180%, 476,777 40%,	1,049.557 100%, 863.781 82%, 185,766 18%,	854,531 725,147 725,147	1,049,557 1007, 1,546,938 1517, 539,380 -517,	1,079,521 1001% 1,051,307 98%, 18,214 2%	576,463 500,753 500,753	2 ₹:4
Capital Transactions Net Expenses/(Revenues)	Var 10:		% of 10t ray 93,181 6%	<u>5</u>					% of for ray 38,287 4%	, ,		
Met Incomer(Dencit) after Capital Herns	24,105	302,675	936,760	4.094	.941,633	077 739	147,479 14%	725,147	577.668	6,214 1%	500,753	494,539

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

	US# ()	, c	Date	Comin Assis	Ç.	Combined	
	*		*	*	*	-	*
43 Seniors CLT							
Revenues	40 986 100%		48 986 100%	4H 9HK 40	100%	ì	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Expenses	21.857 1067	297,671	349.528 774%	568,14		349.328	
THE THE THE THE THE THE THE THE THE THE	.2.87 -6%	-297,671		.2,871 -6%	67297.671	300 542	4 19
47 Fitness, Aerobic, Child Minding)							1 !
Revenuel			-	1,158,442 10	100%	1.158 442	100%
10000000000000000000000000000000000000		:		817,629 7		1,612,066	13.9%
activity of the state of the st				į	29% .794,437	453 625	ž.
51 Tennis							
Revenue				A. C. 110	*****		
Expenses							, OO
Net Revenue/(Expense)					877A17	2	2
						1	4
53 Racquet Sports/Volleyball	_						
Xevence.				227.326 10	100%	357.336	74000
Cypenaes				56,170 2			7
Net Rovenus/(Expense)				171,156 75%	5% .298.416	127 262	
						ĺ	į
Constructions							
100000000000000000000000000000000000000	•		70,301 100,07		100%	210,459	7.001
	49,055 71%	Z.482		231,672 11		389,762	185%
ANI MANAGER PROPERTY OF	- 1	54,462			10% 150,090	179,303	% S.B.
63 Stonature Events					ï	i	
_	_						
Expenses		49.285	940 046	000 000		212.749	, 00 ,
Nut Revenue/(Expense)		49.285	49.285	12 140 697	107.501	193,640	×
						185.71	?
Food and Baverage							
400000000000000000000000000000000000000			144,628 100%		7.4	144,628	700
New Comments of the Comments o	173,185, 120%	65,587	236,773 165%	173,185 12(120% 65,587	238,773	165%
	- [25,587	94,145 -65%			r 5	45.4
85 Facility Rental (Rooms, Sport)	% of lot rev		" of tot eac	20, 20, 20, 20,	i	1	
Kevenues	2,293 174		2.293 1%	94.346		% OI IOI (#A	è :
Expanses	8					1	4
Net Kevenca/(Expense)	2,203		2,203	82,502		82.602	:
de General Revenue	1						
Kevenont	1h 124 4%		. or 101 rev.	V 01 10 V	? :	% of tot ray.	ž
			ĺ	1		162,381	
93 General Administration Expenses	% of tot rev.		% of tot rev.	", of tot rev	2	2, 20, 24	to to
CAponece	32,003 8%	87,913	119,916 28%	544,901	6% 949,289	1.494.192	23.4
	-						
Descharing dudgeted City Costs	7. o' 101 rev	;	3	7. of tol rev	>	7, 04 to	of tol rev
		12.596	12.596 3%		252,765	252,765	4 %
Totals excluding Capital Items		807,225					
Revenues	409,747 100%		409,747 100%	4,590,242 100%	*	6,590,242	100%
CApenies	195,684 977	731,908	1,127,592,275%				×
Net Mevence/(Expense)	14,063 3%	.731,908	.717,844 .1757.		6% -4 9H3 397		Š
99 Capital Transactions Net Expenses/(Revenues)	% of tot rev		% of tol rav	10		_ =	3
				262,764	4%	262,764	¥
Net Incomet(Deficit) after Capital Heins							

Appendix A.: Community Association and City Revenue & Expense Summary xis. Someoury.

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Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

		City Contre			East Richmond	5		Hamellon			Sea labour		
	Comm Assu	City	Combined	Comm Assn	i	Combined	Comm Askn	Crty	Combined	Comm Assn	Caty	Combined	9
DEMOCRAPHIC SUMMARY	*		×	·	2	*		•	*	**	\$	-	
Preschool													
Kevenues	99,878 100%			184,213	100%	164,213 100%	9.262 100%		4262 100%	3	,004	7	
Expenses	74.233 74%,	59.203	133,441 134%	174,432	95% 46,84	221 278	28.0	109 64	29 488 318W	42,004			
Nel Kevenuer(Capenue)	25,646 267	ş		9.781	57. 46.546	6 .37,065 .20%	.325 47,	19,901	20,225 -218%	0991	6% 12.384	84 10.724	24 40
Children											İ	i	i
Revenues	54.884 100%		S4 884 100%	304 304	4004								
Expenses		4		100,000		206.124	231,690		-	21,758			
Net Revenue/(Expense)	1 290 27,	40.629	.35 339 .72%	16 689	727 721	240 269 169%	261,908 90%	27,988	289,516 997.	21,030	97% 16,613	13 37.543	73. 17.3%
	1			200		CO. 741	78/'67	57, 905	- 1	72B			
Youth													
Kevesone	39,614 100%			85,794	100%	85,794 10074	7001 (82.1		1,783 100%	4.541	100.7	•	2 541
LADenkes Net Despendent	49,372, 125%	12,874	62 246 157%	112,513	131% 38,906	6 151.419 1767	1.469	2,221		4,541			
NEI Neverioor(Expense)	.6.757 .25%	7		-26.720		-65,626	314 187.	-2,221	2,1907 - 107%.			3 883	3 883 -867
Adult													
Revenue	18,416 100%		18,416	53,546	, wool	53,546 100%	2.715 100%		2.715 100%	7.045	> 00 T	,	
Expenses	10.064 55%	- 1	75.177	29.863		96,044	2.206	3.808	K 614 921%	023.7		•	
Net Revenue/(Expense)	6,351 45%			23,683	44766.182	2 42,489 .79%	. 509 19%	3,808	3.299 .121%	3.475	49% 6.62	3 146	70.7
Seniora												ĺ	
Hevenues													
Expenses				4.763	27.6								
Net Rusencar(Expense)				1,763	7.7	6.517	54 18%	***************************************			:	:	
Topos and Noon						i i -			1	-			
Kevence	16.254 100%		*********	177 101			;						
Expenses	11.400 20%	2		0.7.7.6		17.77	1,500						
Net Revenue/(Expense)	4,854 30%	19,083	14 230 -88%	75,553	183.711	200 May 1037	70,619 947	15,368	26 187 228%	-	:		
											:		
Other Programs and Events													
ADDITION OF THE PERSON OF THE	12,905 106%			79,541		18,87	4,941		4,941 100%	3,706	7007	3.7	06 100%
A STATE OF CAMPAGE AND A STATE OF CAMPAGE AND	7, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	20, 00	63 000 488%	63,822	105% 36,366	120,188 151%	6,504 132%	69/.5	15,272 3097.	4,894			
		?		-4, ZBZ	ļ	40.647	1,563	4.769		1,168	3.158		2,346 117%
Combined Regular Programs	-												
Frommer	7,001 (56,182			782,008		702 467	322,192		317,251 100%	69,583	100%	8.65	59.877 1005
	274 96	183,615	345,569 1517.	725.444	93% 501,541	1,106,797	292,646 91%	77,974	355,549 112%	38,908			
The state of the s	77 6969	183		56,564		-	¥.2	-77,974	.38,298 .12%	4,675	7% 42,060	33.639	
Other Revenues and Expenses	% of lot ray		% of tot ray	7, of tot rev	•	V= 101 to %			% of tot on	1 5		ļ !	
Mevanion	1,685		1,005	40,825		49,825	5.708		A 708	17 7.1		• :	5 :
Expenses	15,692 56.	56, 190	71,882	68,861		223,176		78.642	111.068	17.15	46.		
Nel Revenue/(Expense)	14 027 6%	-56.190	.70,217 .29%	-19,036	2% 154,315	5 -173,351 -21%	-26,718 .8%	.78 642	105 360 32%	4 003	5%.	50 163	200
Check folal		A14 PTC.	187 384										1
	The second second	100.00.0	00	976/6	929,620	577.681	2.626	-156,616	143,658	670	1% 68,607	107,88, 791	16

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

	Comm Anni	CHY	Combined	Ū	Comes Asses	ñ	Steventon	To an all the			Thempton		7	:	West Richmond			
DEMOGRAPHIC SUMMARY	*		-	*		*	!	**	_	7 S	Š s	Combined	*	Somm Assa	ŭ		Combined	
Preschool																		
Revenues	241,371 100%				735,957	100%		335,957 10		229 601 100%	ن ن	130 000	700					
Fribenses	207,459 84%	7, 73,222	2 280,680	116%	248,714	74%	105,685						3 9			227.04	101,103	
Net Kevenue/[Expense]	33,912 14	1	İ		87.243	7,92	105,645	.18,442	.5%	30,558 13%	45.006	17.	*	7, 0,	12%	78 445	700077	
Children															i		100.00	
Revenue	7-001 679 100-7	ž	610 830		.36.36.													
T XDE ONE S	*Or ACC 713	7			200,000	* 20					و	166,931	7001	600,053	7.001		600,053	1007
Net Revenue/(Expense)	-6 359		2 2	2.4	27.00	7.7	727 727	239 270 19	70.1%	120,212 72%	\$ 94,932	215,145	129%	548,498	7.16	16,696	665,394	Ξ
					200			- 1		- 1			%		1	116,896	65. 14.	Ž
1400E100E	57,631 100%					7001			100%	23,284 100%		23,284	7001	148.151	7,001		148 151	7.00
The Control of the Co	10.425	7,582	130,007	226%	67,743	707	47,292	115,035 289%		61,564 2645						30 844	184 610	
	76. 76.					70%	47,292	191. 581.57.		36,261 -1647.	.36,859	.75,140	123%	515,51	.10%	130 84	46.359	
Aduli													-	ŀ	 i			
Revenues	7901 215,215	*	515,51	7001	36,951	100%		36.951 100	100%	15 563			3					
Expense	18,537 52% 2	74 21,317	758.60	112%		48%	19,885	-	><									
Net Revenue/(Expense)	16.978 45	7, 21,31			19,355	52%	-19,885	529 1%	*	5.778 37%	16,822	11 044	2.4	950	22.0	1,01,		
Seniors												!		ì				
Revenues	25,037 100%	*	75,037	100%	8,721	7,001		8.721 100%	8	782 21		10.00	200					- 1
Expenses	55,955 2222	74,595	90,550	36.7%		4.2%	17,330						,				3	00
Net Revenue/(Expense)	.30,918 123				30,277	347%	17,330	47,606 546%		16,955 138%	23.664	40 619	7.00	2 2 2 2		000	19.344	20.
Filtrass and Scort	_										İ				İ			
Revenue	428 792 100%		438 793	****	196 363	*000												
Expenses	293,712 68	396.18								-			7007				135,113	00
Net Revenue/(Expense)	135,080 32%	7. 396,187	7 261,107	×.	11,2%	76.7	333 713	220 417 . 57%		224 104 604	2000	520 25	*	105,498	78%	65,662	171,160	77.7
										i	İ		4		1	65.06s	40.00	•
Other Programs and Events																		
H. K. Ostobok	2001 114.7		2.41	2.411 100%		7001				-			100%	3,766	7.001		3,766	.00
Net Revenue/(Expense)	40 679 Market	170.00	5.5	,	28,716	2	121,232	210 948 168%	1	117,401 98%	12,801	130,202	10.8%	10,700 2	7,987	11.286		3
		1			0.000	10	757,121.	- 1			-		8.4	7,014		11.286	18,300	-196.Y
Combined Regular Programs	-																	
	1,401,635 100%					100%			_	7001 900,110,1		893,761	1007	1 060 234	7,001		3 0 's 45 B	è
The second secon	746 703	200.016	1,964,030	7.7	855,306	%1.8	766,933	1411 290 152%		759,149 757		_	1297					
	7 77.00	ì	-		- 1	7.61	-766,933			54.857 25%	528,443	.263,629	.29%	77,307	7,4	354.863	259,756	757
Other Revenues and Expenses	% of tot rev	,	% 04	% of tot rev	% of tot rev	2		% of lot rev.		% of tot rev		7,	201	2000	<u>'</u> 	[
Revenues	72,222		72,222		36,716			36,716	_	35.551		14.44	<u> </u>	,	è		7. 0110	Ě
CKpenson	181.598	20	380,356	- 1	233,893		214,900							00 SHO	2	64. 140	787.01	
Net Kevenue/(Expense)	. 275 201.	7208,759		.22%		.18%	.214,900	412.078 -38%		107,378 10%	106,703	304 081	-29%	71 092	7.7	145 890	CKG A10	9
Check Tatal	2, 25, 25, 24, 25, 24, 25, 24, 25, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24	4% -902.675	902 940		4.094	à	.001.00			i					į			
			l	į				10. 780 10. 10.	-	,	7.25,147	17.28		11.4.0	1% .S-	500,753	476,239	

Appendix A - Contributly Association and City Revenue & Expense Summary xis

Appendix A - Community Association and City Revenue & Expense Summary.xls Summary

			Mingin					Combined		
	Comm Ann		, C	Combined		Comm Astn		City	Combined	ļ
DEMOGRAPHIC SUMMARY	•		m	•	8	"	×	4	5	×
Preachool Revenues					•	1,287,979	7.00		1,287,979	4007
Expenses						1,079,950	. PA	440,740	1 520 690	
Not Kevenue/(Expense)				1		208,029	.91	440,740	232,710	
Children										
Revenues						2,073,669	7,001		2,073,669	7001
Garages						1,962,756	7.56	680,352	2,643,118	
Nat Revenue/(Expense)			į			110,903	2.4	-680,352	2 -569 448	27%
Youth										
Keventies						400 646	1007		400 640	7,001
Expansor						571,294		192,461	763.755	
Net Revenue/(Expense)						.170,654	+3%	.192,461	363 115	71.6
Adull										
Revenues						181,007	00		181,007	7001
CADEDICS						99,821	55%	186,784	256,606	158%
Not Kevenus/(Expense)						81.185	45%	-186,784	105,599	.56%
Serviors Revenues	176,400	7001		176 400	100%	223 484	700%		787	200
Experieur	140,551	40%	462.044	602.596	Ž			556.038	23.00	
Net Revenue/(Expense)	35,849	20%	462,044	426 196	242%	51 062	33.6	556 038	607 100	
Figure and Sport						;				
						1.598,900	7,001		1.598.900	
Nel Revenue/(Expense)						1,015,626	ž	1,312,084	4 2 327 710	146%
Other Programs and Events										
Revenues	70,301	100%		70.301	100%	40% FCA	7,00	-	222	
Expenses	49,655		103.767	153 622		4.12 7.13	200	147 207	779 604	
Net Revenue/(Expense)	20,447	78.2	.103,767	-83,320		.9,103	.2%	347,297	156 400	7
Combined Regular Programs										
Revenues	246.701	, 8		176 400	100%	6,158,887	7.00L		6.188.887	100%
Expenses	190,406	- 1	118,696	602,596		5,436,315	7.98	3,715,735	9.152.070	
Net Revenue/(Expense)	56,295		-565,811	426,196		752,573	=	3,715,755	2.963.183	
Other Revenues and Expenses	% 01	% of tot rav		, o ,	% of lot rev.	, of	% of tol rev		% of t	% of tot rev
Revenues	163,946			163,046		401,335			401,355	
Expenses	205 278		166,096	371,374	_	992,397		1,267,642	2,260,039	
Net Revenue/(Expense)	42,232	. ×.0 r.	.166,096	208 328		-591,042	%	1,267,642	2 -1 858,664	28.7
Check Total	14.063	3%	806 LEZ-	AC2 AC3.		000	ì	700 000		
	-	•					ξ,		100 170	

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APPENDIX B

COMMUNITY RECREATION ASSOCIATIONS AND CITY REVENUE & EXPENSE DETAILS

			1		City Centre			i	į	East Richmond	1	
			Comm Assn		City	Combined		Comm Assn		City	Combined	
0.0	٥٥٥	DAME AND VOICE	5	1,3	<u> </u>	5	**	\$	٠,	\$		45
		IAM ANALYSIS Ischool – Licensed	1									
۷.	02	Fees	34,105			84 105		117 794			117.794	
	06	Grants				04 .03		30 :93			30 193	
	Rev	anues	34,105	100%		84,105	100%		100%		147,987	
	:0	Coordinator Wage Safar es						18.955			18 955	
	14	nstructor Wages	52 303			52,003		99 029			99 629	
	18	City Wages/Salaries			27 524	27 524				24 308	24,808	
	22 30	Program Expense	7 137			? 137		14 635			14.635	
	32	Janitorial Utilities			12,981	12 961		-		12.620	12 620	
	34	Maintenance-Repairs	İ		3.398 1,556	3,098 1 556				2 351	2 451	
		enses	59,140	70%	45,239	104,379	124%	132,619	90%	3 400 43,279	3 400 175,898	
	Net	Ravenuel(Expense)	24,965	30%	-45,239	20,274	24"	15,368	10%	-13,279	-27,911	
06	D.a	school - Other	ļ									
UJ	02	Fees	15 773			15 773		36,227			26 707	
	06	Grants	1			.3 3		39,221			36 227	
		₹ñues	15,773	100%		15,773	100%	36,227	100%		35.227	100%
	10	Coordinator Wage:Salaries										
	14	Instructor Wages	14 247			14 247		22 567			22 667	
	18	City Wages/Salaries	1 .		12.578	12,578		19 146		1 223	20 369	
	22	Program Expense	846			846						
	30 32	Jandonal Utilities			1 094	1,094				1 425	1,425	-
	34	Maintenance/Repairs			198 99	198 99				371	371	
		enses	15,093	95".	13,959	29,062	184%	41,813	115%	548 3,567	548 45,380	125%
		Revenue/(Expense)	680	4	13,969	13,289	84%	-5,586	-15%	-3,567	-9,153	25%
					<u> </u>							
07	080		1				,					J
	02	Feas	1					85 562			85.562	ì
	96 844	Grants enues	ļ				-	36,047	1001/		36.947	
	10	Coordinator Wage/Salaries						121,609 29.367	100%		121.609 29.867	100%
	14	Instructor Wages					- 1	78 č82			78 682	
	:8	City Wages/Salanes					- 1	.0152		13 518	13 5 18	ļ
	22	Program Expense					ł	17 238			17 238	- 1
	30	Jandonal	1							. 6465	5 465	i
	32	Utilities	1				j			1 272	1.272	- 1
	34	MaintenanceiRepairs					}			1,770	1 770	
		inses Revenue/(Expense)		•				125,786 -4,177	103%	-23,025	148,811 -27,203	122 %
			1		-			4,.,,		-10,015	127,203	
11	Chil		1									
	02	Fees	51 191			51 191	Į	29,892			29.892	
	06 Barra	Grants	****	****								
	10	Coord-nator Wage/Salaries	51,191	100%		51,191	100%	29,392	100%		29,892	1005.
	-4	Instructor Wages	27 542			27 542		15 6 1 3			15 613	i
	18	City Wages/Salaries	1		35 790	35 790		15613		54 388	54,388	i
	22	Program Expense	18,403			18,403	-	17,917		5-050	17 9 17	ļ
	30	Janitonal			3 737	3 73?	1	•		26.822	26,822	i
	32	Utilities			733	733				5.055	5,055	
	34	Maintenance/Repairs	1		368	368	- 1			6,956	6.956	
	Expe		45,945	90% 10%	40,629	86,574	169%	33,531		93,222	126,752	
	net n	(Expanse)	5,246	1074	40,629	-35,383	-69%	-3,639	12%	-93,222	-98,860	-374%
15	Sum	mer Challenge					1					Ī
	02	Fees	3 693			3 693		50 875			50,875	
	06	Grants	i					3 748			3 748	
	Reve		3,693	100%		3,693	100%	54,623	100%		54,623	100%
	10	Coordinator Wage/Salaries	7 648			7 648						-
	14	Instructor Wages	1					48,360			48 360	
	18 22	City Wages/Salaries Program Expense	1				İ	10.130		8 465	8 465	
	30 30	Janitonal	!					15,136		1.000	15:36	
	32	Utilities	1							1 023	1 023	1
	34	Maintenance/Repairs	1							7'	-	- 1
	Expe		7,648			7,648		63,496	116"	9,529	73,025	134
	Net R	evenue/(Expense)	-3.956	107%		-3,356	107%	-8.873	-16%	-9,529	-18,402	34',

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

					• :		:					
			Comm Ass	0	Hamilton City	Combined		Comm Assn		Sea Island City	Combined	
			1 \$		S	\$	19	, \$	2/2	S S	Combined \$	17
		AM ANALYSIS								· · · · · · · · · · · · · · · · · · ·		
01		school - Licensed	i					1				
	02 06	Fees Grants	1					16 953			±č 952	
		anuas	1					j 5.433			5 433 22,395	
	10	Coordinator Wage:Safaries			•			21.377			22,393	
	14	nstructor Wages	i					1			210/1	
	:8	City Wages/Salaries	1							3 332	3.082	
	22	Program Expense	i					359			a59	
	30	Janitor-al	İ					j		5 519	5 519	
	32	Utilities	i					Ì		1 502	1 602	
	34 Exp	Maintenance/Repairs	1					24.026	0.04	1 311	1 311	
		Revenue/(Expense)		••••		••••••		21,936		11,214 -11,214	33,150 -10,755	
0.5	D	ashaal Otto					•					
υS	Pres 02	school – Other Feas	9 26	>		3 2 0 2		4 -39			4 139	
	06	Grants	720	4		3 202		4 23			4 139	
		enues	9.26	2 100%		9.262	100%	4,139	100%		4.139	100%
	10	Coordinator WagerSalaries				-			·			•
	14	instructor Wages	5.70	•		5,701		2,344			2,344	
	18	City Wages/Salaries			19 461	19 461				160	160	
	22 30	Program Expense Jantoriai	3 58	9		3 886		594			594	
	32	Utilities			222	222		ì		728 181	728 181	
	34	Maintenance/Repairs			218	218				102	102	
	Exp	10585	9,58	7 104%	19,901		318%	2.938	71%	1,170	4,108	
	Net f	Revenue/(Expense)	-32	5 -4%	-19,901	20,225			29%	-1,170	31	14
07	osc	:	1									į
	02	Fees	184 36	•		184 361		Ì				
	06	Grants	19 96			49 960		ļ				
		enves	234,32	1 100%		234,321	100%	.¦				
	10	Coordinator WagerSalaries	1									
	14	Instructor Wages	170 54	1		170 541						
	18 22	City Wages Salaries	33.54		9,544	9 544						
	30	Program Expense Jantonal	23 91	,		53 3.3						
	32	Utilities	1		159	159						
	34	Maintenance/Repairs	1		525	525		1				
		nses	194,45		10,228	204,682	87%					
	Net R	Revenue/(Expense)	39,86	175	-10 228	29,639	13%					
11												
	02 06	Fees	9 26	?		3 595		7 687			7 887	
	06 P ava	Grants nues	0.75	108%		0.753	100**		4008			
	Heve: 10	Coordinator Wage/Safaries	9.26	100%		9,262	100%	7.687	100%		7,687	100%
	14	instructor Wages	570			5 701		4 352			4 352	
	18	City Wages/Salanes			3 557	8 567		1,332		2,104	2 104	
:	22	Program Expense	3 585	i		3 885		• • • • • • • • • • • • • • • • • • • •			1 103	
	30	Janitonal	1					İ		1,789	1 789	i
	32	Ulities			59	59		ļ		135	435	[
	34	MaintenanceiRepairs			55	65				241	241	
	Exper Vol R	nses (evenue/(Expense)	3,584	104%	8,701 -8,701	18,288 -9,026	197% -97%	5,454 2,232	71%	4,569 -4,569	10,024 -2,337	130 %
			1							4,303	-,,,,,,,	-50.1
		mer Challenge Fees	38 972			38 972		14 071				
		Grants	9 135			9,135		14.073			14,071	
	Rever			100%		18.107	100%	14,071	100%		14,071	100%
		Coordinator Wage/Salaries									,	
		Instructor Wages	44 831			44 331		7 392			7 892	
		City Wages/Salaries Program Expense	10.22		8 513	8 613				3 363	3,863	
		Jan tona'	13 037			13 037		7 584		. D. 2	7,584	- 1
		Unities			36	86				5 912 1 455	5 912 1 455	- [
		Maintenance/Repairs	1		280	280	j			814	814	
	z per	nses		120%	8,379	66,346		15,576	111%	12,044	27,620	196%
8	et R	evenue/(Expense)	9.760	-26%	-8,979	-18,739	-39%	-1.505	-11%	-12,044	-13,549	-96

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

		i		South Arm			1		Stevesion		
		Comm Assn		City	Combined		Comm. Assn		City	Combined	
	2000	\$	٠.,	\$	\$	<u>"'i</u>		- '3	\$	\$	٠,
	ROGRAM ANALYSIS										
יט	Preschool – Licensed 02 Fees	1 179 769			. 75 700		35-005			345.4-4	
	06 Grants	43.058			179 769 43 058		263 900 20 101			263 900	
	Revenues	i 222,827	1001		222,827	1002		1000		20 131 284,032	
	10 Coordinator Wage:Salaries	122,027	100		222,021	100%	284,032	100-1		284,032	100%
	14 Instructor Wages	169 397			169 397		213,157			213 757	
	18 City Wages Salaries			13 955	13 965		- 3. 3.		20 391	20 391	
	22 Program Expense	16 574			16 574		11 247			11 247	
	30 Janitoria'	1		22 332	22,332				16 495	16,495	
	32 Utilities	İ		9 365	9 065				7 362	7.862	
	34 Maintenance/Repairs	2 640		9 842	12 482				7 149	7 149	
	Expanses	188,611	851.	55,204	243,315	109 12	225,003	79%	51,897	276,901	97
	Net Revenue/(Expense)	34,215	15%	-55,204	-20,988	-9%	59,029	21%	-51,897	7,131	3'-
05	Preschool - Other	ļ									
	02 Fees	18,544			18,544		51 925			51 925	
	06 Grants										
	Revenues	18,544	100%		18,544	100%	51.925	100%		51,925	100%
	10 Coordinator Wage/Salaries	1									
	14 Instructor Wages	15,247			15 247		22,113			22,113	
	18 City Wages/Salaries	1		2 746	2 746				22 995	22 996	
	22 Program Expense	3 600			3 600		1,597			1 597	
	30 Jantona! 32 Utilities	1		7 940	7 940				16,467	16 467	
	34 Maintenance/Repairs	1		3,481	3 481				7 509	7 509	
	Expenses	18,847	102%	3,851 18,018	3,851 36,865	199%	23,711	46%	6.816 53,788	5,816 77,498	149%
	Net Revenue/(Expense)	-303	21,	-18,018	-18,321	994	28,214	54 4	-53,788	-25,573	49
07	osc										
	02 Fees	330,640			330 640	- 1					
	96 Grants	85.934	4.201/		85.934						
	Revenues 10 Coordinator WagerSalaries	416,574	100%		416,574	100%					
	14 Instructor Wages	341,738			541 730	i					- [
	18 City Wages/Salaries	341,730		42 393	541,738 42,390						
	22 Program Expense	86,289		42 330	86,280	- !					
	30 Janitorial			11 944	11,944	!					
	32 Utilities			4 404	4,404	- 1					ł
	34 Maintenance/Repairs	ł		4 656	4.656	į					- 1
	Expenses	428,018		63,394		118%					
	Net Revenue/(Expense)	-15,444	-3%	-63,394	-74,837	-18%					
11	Chilaren										ł
	C2 Fees	36,929			36 929		34 021			34 021	ļ
	06 Grants	1				1]
	Revenues	36,929	100%		36,929	100%	34,021	100		34.021	100%
	10 Coordinator WagerSafanes										1
	14 instructor Wages	26 138			26 138	- !	16 175			16 176	j
	18 City Wages/Salaries			13 008	13 008				14,084	14,084	!
	22 Program Expense 30 Janitorial	4 345			4 345	ĺ	9,115			9 115	
	32 Utilities			21.618	21,518	-			19 62 :	19 621	- 1
	34 Maintenance/Repairs			9,217	9 217	}			10 444	10,444	- 1
	Expenses	30,483	83%	10 130 53.972	10,130 84,455	229%	25,291	74%	9,538 53,887	9.538	3331
	Net Revenue/(Expense)	6,446	17%	-53,972	47.526		8,730	26	-53,687	78,978 -44,957	
15	Summer Challenge	ļ									}
	02 Fees	121 319			121 819	- 1	85 769			85.769	į
	06 Grants	35 558	100*		35 558		1 562	400		1,562	
	Revenues 10 Coordinator Wage/Salaries	157,376	100%		157,376	100%	87,331	100%		87,331	100%
	14 Instructor Wages	120.959			120.959		ganca			63.053	J
	18 City Wages/Salaries	43.733		17 469	17,469		62 963		26 826	62,953 26,826	
	22 Program Expense	37 779		. 402	37,779		29 219		20 020	29.219	f
	30 Janitorial			392	892	i	-2-13		21 007	21 007	
	32 Utilities			74	74	- [10.508	10,603	
	34 Maintenance/Repairs					- 1			9 669	9 669	
	Expenses	158,737		18,435	177,173		92,182		68.109	160,292	
	Net Revenue (Expense)	-1,361	-15%	-18,436	-19,797	13 %	4.852	-6"	-68,109	72,961	-84%

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

		1		Thompson			1		Vest Richmon	1	
		Comm Assn		City	Combined		Camm Assn		City	Combined	
			1,	\$	5	٠,		1.	ş	s	٠.
PRO	GRAM ANALYSIS										
	Preschool – Licensed										
)2 Fees	128 161			33 161		124 310			124 370	+
	6 Grants	32 592			32 692		18:76			13:76	
	Revenues	170,853	100%		170.853	100%		100%		142,546	100
	Coordinator Wage Salaries	;					** 525			11 525	1
	4 Instructor Wages	129 759			79 759		109,085			109 085	
	8 City Wages/Salanes	Ì		15 301	15 301		İ		18 - 79	18 1 18	
	2 Program Expense	9 264			9 264		4 403			4 403	
	0 Janitonal			7.747	7 747				29 658	29 658	
	2 Utilities			2 225	2 225		i		7 188	7 198	
-	4 Maintenance/Repairs		2441	2 475	2,475		367		5 953	6,320	
	xpenses let Revenue/(Expense)	139,022 31,830		27,748 -27 748	166.770 4,082	98'1		88% 12%	60,975 -60,975	186,356	
	VI IIV VIII OO JE KAREITEN	31.030	13.3	-27 .40	4,001		17,163	12.1	-60,373	-43,810	31 :
05 P	reschool - Other										
0		58,749			58 749		18 51 7			18,617	
Ö	-	1			20 10					10,61	
	evenues	58,749	100%		58,749	100%	18,617	100%		18,617	100%
1	Coordinator WagerSalaries						1			-,-,,	
1		2€ 847			26 847		15 723			15 723	
1				10 914	10 914		1		8 * 75	8 175	
2	2 Program Expense	33 : 74			33 174		505			505	
3				3 535	3,635				6,546	6,546	
3.	2 Utilities			1.250	1 250		ļ		1 530	1,530	
3	·			1 458	1,458				1 262	• 262	
	xpenses .	60,021		17.257			16,229	87%	17,512	33,741	
	et Revenue/(Expense)	-1.272	-2*4	-17,257	-18,530	-32%	2,388	13%	-17.512	-15,124	81'
		i									
07 O											
0: 3:							364,021			364,021	
	evenues evenues						44 880 408,901	190%		44 389	
1(ľ					36 139	190%		408,901 36 139	100%
7.	3]					260,034				
18	3]					200,034		15,660	260 034 15,660	
2							58,301		13,500		
30		1 "					35,301		10 304	58,301 10 304	
32		i					ļ		248	248	
34		i					18,642		240	18 542	
_	spanses	1					373,116	91%	26,213	399,329	98%
	at Revenue/(Expense)		••				35,785	95	-26,213	9,572	2
										7,37.2	
11 C	hildren	ļ									
02	2 Fees	91 399			91 399		66 542			56.542	
0€										_	
	SAGUNDZ	91,399	100%		91.399	100%	66,542	100%		56,542	100%
10											
14		29 323			29 323	ļ	45 828			45,828	
18				24 008	24 008				37.97	37 971	
22		25 392			25,392		3 974			9 974	
30		ļ		29.040	29 040				28 357	28 357	
32		1		9 136	9:36				5,969	5 969	
34		1		10 423	10 423				4 26 1	4,861	
	penses	54,715	60%	72,606	127,321	139%	55,802	84%	77,157	132,959	200%
Ne	I Revenue/(Expense)	35,584	40%	-72,606	-35,922	39 %	10,740	16%	-77,157	-65,417	-100%
45 0.						ļ					
	ımmer Challenge	75.53.				- 1					1
02		75 531			75.531	- 1	112 249			112 249	- 1
06	Grants vanues	75,531	1001		75.531	1001	12,361	100		12 361	
10		(3,331	1005)		73.331	100.2	124,610	100%		124,610	100"
14		53 276			62.220	ļ	00.00			05.40	
18		53 775		21.636	53 775	l	80 601			80 601	
22		11 727		21 576	21 376	- }	20.030		10,909	10 909	- 1
30		11 723			:1723		38 979		2	38 979	
30				611	611	- 1			2 555	2 555	
34		-		40	40	!			52	5 2	
	maintenance/Repairs penses	65,497	971A	77 775	27 227	1151	110 500	06*	43.606	133 400	
	penses (Revenue/(Expense)	10,034	87% 13%	22,326 -22,326	87,824 -12,292	16',	119,580 5,030	96% 4%	13,526 -13,526	133,106 -8,496	1075
	· · · · · · · · · · · · · · · · · · ·	10,034		-22,J2U	*14,432	-10 1	2.038	→ 7.	-1 3,3£6	-0.496	- 1

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

		i			Minoru			ĺ		Combined		
		Com	m Assn		City	Combined		Comm. Assn		City	Combined	•
0.0	IOCDAN ANALYSIS	ļ	\$		\$	<u> </u>	-/3	\$	15	\$	\$	"
	OGRAM ANALYSIS Preschool – Licensed	1						1				
٧.	02 Fees	- 1						925,060			925 060	
	36 Grants							149 693			149 683	
	Revenues							1,074,744	100%		1,074,744	100%
	10 Coord-nator Wage-Salaries							51 557			51 55?	
	14 Instructor Vages	1						773 030			773 030	
	18 City Wages/Salaries									123,349	123,349	
	22 Program Expense	1						84,118			64 118	
	30 Jan torial	i								107,331	107 331	
	32 Utilities 34 Maintenance/Repairs	- [33 491	33,491	
	34 Maintenance/Repai/s Expenses	-						3.007 391,712	83%	31 336 295,557	34,394 1,187,269	110%
	Net Ravanue/(Expansa)					• • • • • • • • • • • • • • • • • • • •		183,031	17%	295,557	112,526	10*
ns	Preschool - Other											
00	02 Fees	1						213 236			213 236	
	06 Grants							213255			2.32.0	
	Revanues	-						213,236	100%		213,236	100%
	 Coordinator Wage/Salaries 											
	14 Instructor Wages							124,890			124 890	
	18 City Wages: Salaries							19,146		78,254	97 400	
	22 Program Expanse 30 Janitorial	1						44 202		37 834	44 202	
	32 Utilities	ì								14,741	37.834 14.741	
	34 Maintenance/Repairs									14,354	14,354	
	Expenses	- 1						188,238	88%	145,183	333,421	156%
_	Net Revenue/(Expense)							24,998	12%	145,183	-120,185	-56%
Δ.	osc							1				
V/	02 Fees	1						954,584			062 594	
	06 Grants							215,820			964,584 216,829	
	Revenues	1						1,181,404	100%			100%
	10 Coordinator Wage/Salaries							66.005			55,005	
	14 Instructor Wages							850 995			850,995	
	18 City Wages/Salaries .							İ		31,112	81 112	ĺ
	22 Program Expense	1						185,732			185,732	
	30 Janitorial									23.713	28 713	j
	32 Utilities 34 Maintenance/Repairs	1								6.083	6 083	
	Expenses							18,642 1,121,374	95%	6 952 122,860	25,594 1,244,234	105%
	Net Revenue/(Expanse)				-			60,031	51/1	122,860	-62,830	.51
	Children							<u> </u> 				
	02 Fees							326,923			326.923	- 1
	06 Grants	1						320,323			320.323	- 1
	Revenues							326,923	100%		326,923	100%
	10 Coordinator WagerSalaries							}				1
	14 Instructor Wages							170 674			179 674	j
	18 City Wages/Salaries									189 920	189,920	Ì
	22 Program Expense							30,135			90 135	i
								Í		130,983	130,983	J
	30 Janitorial							!				
	32 Utilities									41,057	41 057	
	32 Utilities 34 Maintenance/Repairs							250 808	80%	42,582	42,582	204%
	32 Utilities							260,808 66,115	80% 20%			204%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenuel/(Expense)			·····						42,582 404,542	42,582 665,351	
15	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Challenge			············				66,115		42,582 404,542	42,582 665,351 -338,427	
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Challenge 02 Fees			·····				56,115 502,978		42,582 404,542	42,582 665,351 -338,427 502,978	
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Challenge							56,115 502,978 62,364	20%	42,582 404,542	42,582 665,351 -338,427 502,978 62,364	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Challenge 02 Fees 06 Grants							56,115 502,978		42,582 404,542	42,582 665,351 -338,427 502,978	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Challenge 02 Fees 06 Grants Revenues							56,115 502,978 62,364 565,342	20%	42,582 404,542	42,582 665,351 -338,427 502,978 62,364 565,342	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Challenge 02 Fees 06 Grants Revenues 10 Coordinator Wage/Salanes 14 Instructor Wages 18 City Wages/Salanes							502.978 502.364 555.342 7 648	20%	42,582 404,542	42,582 665,351 -338,427 502,978 62,364 565,342 7,648	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenues Coordinator WagerSalanes Instructor Wages City Wages/Salanes Program Expense							502.978 502.364 555.342 7 648	20%	42,582 404,542 404,542 97 821	42,582 665,351 -338,427 502,978 62,364 565,342 7,648 419,380 97,821 153,556	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Chellenge 02 Fees 06 Grants Revenues 10 Coordinator Wage/Salanes 14 Instructor Wages 18 City Wages/Salanes 22 Program Expense 30 Jantoral							502,978 62,364 565,342 7 648 419 380	20%	42,582 404,542 404,542 97,521 32,000	42,582 665,351 -338,427 502,978 62,364 565,342 7,648 419,389 97,821 153,556 32,900	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Not Revenue/(Expense) 02 Fees 06 Grants Revenues 10 Coordinator Wage/Salanes 14 Instructor Wages 18 City Wages/Satanes 19 Program Expense 30 Jantoriat 31 Utilibes							502,978 62,364 565,342 7 648 419 380	20%	42,582 404,542 -404,542 97,521 32,000 12,365	42,582 665,351 -338,427 502,978 62,364 565,342 7,648 419,389 97,821 153,556 32,960 12,365	-104%
	32 Utilibes 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Summer Chellenge 02 Fees 06 Grants Revenues 10 Coordinator Wage/Salanes 14 Instructor Wages 18 City Wages/Salanes 22 Program Expense 30 Jantoral							502,978 62,364 565,342 7 648 419 380	20%	42,582 404,542 404,542 97,521 32,000	42,582 665,351 -338,427 502,978 62,364 565,342 7,648 419,389 97,821 153,556 32,900	-104% 100%

				City Centre			i	5	East Richmond		
		Comm Assn		City	Combined		Comm. Assn		City	Combined	
		<u> </u>	1/4	5	<u> </u>	- 3	S	7/4	S	\$	74
10	Youth Programs						1				
15	02 Fees	3 510			3.510		31 951			31 361	
	26 Grants	36 004			36 324		7 140			31 351 7 140	
	Revenues		100*;		39,614	100%	39,091	100%			100'
	10 Coordinator Wage/Salaries	31 979			31 979		37 521			37 521	.50 :
	14 Instructor Wages	2.173			2 173					J. 32	
	18 City Wages/Salaries	1		12 292	12 292				11 228	*1 228	
	22 Program Expense	15 220			15 220		29 248			29 248	
	30 Janitoria)			582	582				3 914	3 514	
	32 Utilities	1							659	659	
	34 Maintenance-Repairs	i					•		940	940	
	Expenses	49,372		12.874	62,246	1574	66,769		15,841	32,610	
_	Net Revenue/(Expense)	-9,757	25'	-12,874	-22.632	-57%	-27,678	-71%	15,841	-43,519	111,
23	Youth - Air Attack										
	02 Fees						36 231			36 231	
	06 Grants	1					30 23 /			30 231	
	Revenues						35,231	100%		35,231	100%
	10 Coordinator WagerSalaries	ļ					,-,			, . ,	
	14 Instructor Wages				-		3 473			3,473	
	18 City Wages/Salaries					j			10 529	10 529	
	22 Program Expense						28 9 18			28 918	
	30 Janitorial)			1,046	1,046	
	32 Utilities	i							12	42	
	34 Maintenance/Repairs	1				j					
	Expenses			•••••			32,391	89%	11,617	44,008	121%
_	Net Revenue/(Expense)	+					3,840	11%	-11,617	-7,777	21.
27	Youth - RYBL										
	02 Fees										
	C6 Grants	i				j					
	Revenues	i				1					
	 Coordinator WagerSalaries 					1					- 1
	14 Instructor Wages					1					i
	18 City Wages/Salanes	1									ļ
	22 Program Expense	1									
	30 Janitorial										
	32 Utilities	1				- 1					
	34 Maintenance/Repairs	İ				1					1
	Expenses Net Revenue/(Expense)	}							••••	·····	
		 	•			- 					-
33	Youth - Night Shift										ı
	02 Fees					- 1	10 472			10 472	j
	C6 Grants	[1
	Revenues	ļ				- 1	10,472	100%		10,472	100%
	10 Coordinator WagerSalaries					l					
	14 Instructor Wages						12,055			12 065	
	18 City Wages/Salanes	1							8 537	8 537	
	22 Program Expense						1 289		_	1 289	1
	30 Jandorial					1			2.486	2,486	- 1
	32 Utilities	!				1			218	218	
	34 Maintenance/Repairs Expenses	ļ.				- 1	13,354	128%	207 11.448	207	7271/
	Nat Revenue/(Expense)			•			-2,881	-28%	-11,448	24,802 -14,329	23/**
_		1				\dashv	- 4,001		,	17,323	
35	Adults	1				İ					
-	02 Fees	:8 416			18 416	- 1	53,546			53 546	
	06 Grants	I				- 1					
	Revenues	18,416	100%		18,416	100%	53.546	100%		53,546	100%
	10 Coordinator Wage/Salaries										ļ
	14 Instructor Wages	7 652			7 562		14 297			14 297	
	18 City Wages/Salaries			14,697	14,597	Į			24 517	24 617	İ
	22 Program Expense	2 402			2 402		15 566			15,566	
	30 Janitonal			415	415	1			25 639	25,639	
	32 Utrities 34 Maintenance/Repairs	i				1			6 450	6 450	- }
	34 Maintenance/Repairs Expenses	10.064	55%	15,112	25 127	.,,,,	20.563		9 476	9 476	170
	Revenue/(Expense)	8.351	45%	-15,112	25,177 -6,761	-375	29.863 23.683	56 % 44 %	66,182 -66,182	96,044 -42,499	179** -79*/
		0.55,			4,101		-3,003		-00, 10£	-4.433	

		1					ı				
		Comm Assn		Hamilton City	Combined		Comm Assn		Sea Island City	Combined	
		5	45	<u> </u>	S	. 4	j \$	54	\$	\$	14
							i				
19	Youth - Programs 32 Fees				- 20		1				
	06 Grants	536			526 : 247		4 541			4 541	
	Revenues		100		1.783	100%		100%			100%
	10 - Coordinator Wage/Salaries						4 54 *			4 541	
	14 Instructor Wages	1 247			1 247		}				
	18 City Wages Salaries	İ		2 209	2,209				1 052	1 352	
	22 Program Expense	222			222		İ				
	30 Janitorial								1 929	• 929	
	32 Utilities 34 Maintenance/Repairs	•		5 7	5				554	554	
	34 Maintenance-Repairs Expenses	1,469	82%	2,221	3,690	207%	4 541	100%	348 3,883	348 8,424	186%
	Nat Revenue/(Expanse)	314	18%	-2,221	-1.307				-3,883	3,883	-86%
23	Youlh - Air Attack						·				
	02 Fees										
	06 Grants]									
	Revenues	1									
	10 Coordinator Wage/Salar es	Į				,					;
	14 Instructor Wages					-					
	18 City Wages/Salanes 22 Program Expense					-					
	22 Program Expense 30 Janitorial	1									
	32 Utilities	1									
	34 Maintenance-Repairs	1									
	Expenses	L									
	Net Revenue/(Expense)										
27	Youth - RYBL	!									
	02 Fees					j					
	06 Grants										
	Revenues										
	10 Coordinator WagerSalaries										
	14 Instructor Wages	i				- [i
	18 City Wages/Salaries 22 Program Expense	İ				:					
	30 Jantonal	!									
	32 Utilities	İ									
	34 Maintenance/Repairs	}				Ì					
	Expenses										
	Net Revenue!(Expense)	 					•				
33	Youth - Night Shift	Ì				Í					
	02 Fees	!									
	06 Grants	İ									
	Revenues					i					
	*0 Coordinator Wage/Salaries 14 Instructor Wages	į.									ļ
	14 Instructor Wages 18 City Wages/Salaries										Ì
	22 Program Expense										İ
	30 Janitorial										
	32 Utilities										- 1
	34 Maintenance/Repairs										1
	Expenses			· · · · · · · · · · · · · · · · · · ·				•••	·		
	Nat Revenue/(Expense)										
	Adulls	2245			7.216		3.4.6				
	02 Fees 06 Grants	2,715			2 715	ł	7 045			7,045	- 1
	Revenues	2,715	100%		2,715	100%	7.045	190%		7,045	100-
	10 Coordinator WagerSalaries				-,,	"				,,,,,,	1
	14 Instructor Wages	1 832			1,832		2 848			2 848	
	18 City Wages/Salaries			3 169	3 769				2 424	2 424	
	22 Program Expense	374			374		721			721	ļ
	39 Janitorial	Ì							3 053	3 058	1
	32 Utilities	j i		39	39	1			736	736	[
	34 Maintenance/Repairs	2 200	914/	3 200	£ 54.7	2212	3 5 7 0	614	404	404	
	Expenses Net Revenuel(Expense)	2,206 509	81% 19%	3,80B -3,89B	6,014 -3,299 -		3,570 3,475	51% 49%	6,621 -6,621	10,191 -3,146	45%
				5.7.5			2.7,3		0,021	-9,140	73.1

		:		South Arm					Steveston		i
		Comm Assn		City	Combined		Comm Assn		City	Combined	
		S	%	\$	5	19	S	r:,	<u> </u>	5	1.0
	Value Garage						i İ				
19	Youth - Programs 32 Fees	38 896			38 395		31 087			24.702	ļ
	06 Grants	15 473			15 478		1 500			31 387 7 500	ļ
	Revenues	1	100%		54,374	100%	38,587	100%		38,587	1004
	10 Coord-nator Wage Salaries	67.362			67 362		33 213			33 2 3	1
	14 Instructor Wages						1.514			1 014	i
	18 City Wages/Salanes	į		9 994	9 894		}		33 557	33 557	İ
	22 Program Expense	23.749			23.749		21 702			21 702	į
	30 Janitonal			2 612	2.512				9 372	9 072	ŀ
	32 Utilities 34 Maintenance-Repairs			1 079	1 379		1		2 478	2 478	- 1
	34 Maintenance-Repairs Expenses	95.150	168%	1,176 14,761	1 176 105.872	195%	55.020	145%	2.134 47,292	2 184 103,221	267'.
	Net Revenue:(Expense)	36,737		14,761	51.498	-95"	-17,342	45%	47,292	-64,634	
23	Youth - Air Attack	1					ļ				- {
	02 Fees						}				- (
	06 Grants										- 1
	Revenues 10 Coordinator Wage/Salaries	i					<u> </u>				
	14 Instructor Wages	1					ì				- !
	18 City Wages/Salaries	1					İ				i
	22 Program Expense	1									
	30 Jan torial										ļ
	32 Utilities	1									
	34 Maintenance/Repairs										
	Expenses		· · · · · · · · · · · · · · · · · · ·								
	Net Revenue/(Expanse)	 -									
27	Youth - RYBL										- 1
	02 Fees										i
	C6 Grants	1					İ				
	Revenues										
	10 Coordinator Wage/Salaries	1									- 1
	14 Instructor Wages 18 City Wages/Salaries	ļ									- !
	22 Program Expense										
	30 Janitonal										ì
	32 Utilities										
	34 Maintenance/Repairs										- 1
	Expenses	ļ							·		
_	Net Revenue/(Expense)	ļ									
33	Youth - Night Shift					i					-
	02 Fees	3 257			3 257		1 255			1 255	İ
	06 Grants					j					. !
	Revenues	3.257	100%		3,257	100%	1,255	100%		1,255	100
	10 Coordinator Wage/Salaries	ł									- !
	14 Instructor Wages	18 216			18 216	1	11.314			11 911	ļ
	18 City Wages: Salaries 22 Program Expense			3 926	3 026	- 1					1
	22 Program Expense 30 Janitorial	1 099		1 308	· 1099	Ì					ĺ
	32 Utities			268	268						
	34 Maintenance/Repairs	ļ		218	218						
	Егрепзез	19,315	593%	4,821	24,136	741%	11,814	9411		11,814	94155
	Net Revenue/(Expense)	-16,058	493%	-4,821	-20,879	641%	-10,559	841%		-10,559	841*
30	Adoles					Ţ					
	Adults	35 5 45			35.545		25.05.				
	02 Fees 06 Grants	35 5 5			35,515	ļ	36 951			36 951	
	Revenues	35,515	100%		35,515	100%	36,951	100%		35,951	1005
	10 Coordinator Wage/Salaries	1			33,313	•	30.331	. 44 . 6		JU,331	
	14 Instructor Wages	13 005			13 305		9 464			9 464	1
	18 City Wages/Salanes			3.758	3 758	- 1			10 915	10,915	- 1
	22 Program Expense	5 532			5,532	İ	3 13 1			8 131	
	30 Janitorial	1		9 163	9,163				4 495	4 496	
	32 Utilities	1		3 339	3 989	į			2 339	2 359	
	34 Maintenance/Repairs			4 407	4 107				2 134	2.134	j
	Expenses	18.537	52'4	21,317		112	17,595	48%	19,885	37,480	101'5
	Net Revenue/(Expense)	16,978	48%	21,317	-4.340	-12 /4	19,355	52%	-19,885	-529	-1*4

		* <u>[-</u>		Thompson			ı	95	est Richmond	1	
		Comm Assn		City	Combined		Comm Assr		City	Combined	
		5	- 6	<u> </u>	<u> </u>	2/6	5	<u> </u>	5	\$	3,
19	Youth - Programs	İ									
	02 Fees	13.50			13.507] : 53.550	·		53,566)
	36 Grants	7 535			1535		7 140			7 1 2	
	Revenues 10 Coorginator Wage/Salaries	21.042	100		21,042	100*	60,690			60.690	100
	14 Astructor Wages	52 593			50.501		34 974			34 8 4	
	18 City Wages Salaries	32 333		9 353	52 593 9 363		22 950		43.400	22 953	
	22 Program Expense	6753		, , , , ,	5 753		18 2°0		13 890	13 390 18,270	
	30 Janiforia:			15 489	15 489				4 900	4 950	
	32 Utrities	1		5 313	5 3 1 3				* 356	1 356	
	34 Maintenance/Repairs	1		6 194	5 194				1 138	1 138	
	Expanses Net Revenuer(Expense)		282 . 182 .	36,859 -36.859	96.205 -75,163	457% -357%	76,093 -15,403	125%	21,283	37,377 -36,687	
23	Youth - Air Attack								21.205	-30,001	-00
	32 Fees										
	06 Grants										
	Revenues	i				1					
	 Coordinator WagerSalaries 	i									
	14 Instructor Wages										
	18 City Wages/Salaries 22 Program Expense					-					
	30 Janitonal					ł					
	32 Utilities	ľ				j					
	34 Maintenance/Repairs					ì					
	Expenses	L				I					
_	Net Revenue/(Expense)								·		
27	Youth - RYBL	-				1					
	02 Fees						85 635			8 5 635	
	06 Grants Revenues	1				i					
	10 Coordinator Wage/Salaries	ļ					85,635	100%		85,635	100%
	14 Instructor Wages	1				!	55 595			55 596	
	18 City Wages/Salaries	ĺ				İ	33 323			23 239	
	22 Program Expense					1	30,039			30 039	
	30 Janiforial	1				- 1					
	32 Utilities 34 Maintenance/Repairs					- 1					
	Expenses	1				- 1					
	Net Revenue/(Expense)						85,635	100%		85,635	100%
33	Youth - Night Shift					ļ					
	02 Fees	2 242			2 242	- 1	1 826			• 326	
	06 Grants	1				- 1	025			320	
								1001			
	Revenues	2,242	100%		2,242	100%	1,826	100%		1,826	100%
	10 Coordinator Wage/Salaries	2,242	100%		2,242	100%		100%			100%
	10 Coordinator Wage:Salaries 14 nstructor Wages	2,242	100%		2,242	100%	1,826 1.413	100%	4.570	; 413	100%
	 Coordinator WagerSalaries nstructor Wages City Wages/Salaries 		100%			100%	1 413	100%	1872	; 413 1 372	100%
	 Coordinator WagerSalaries nstructor Wages City Wages/Salaries 	2,242	100%		2,242 2,218	100%		100%		; 413 1 372 525	100%
	10 Coordinator WagerSalanes 14 nstructor Wages 18 City WagesSalanes 22 Program Expense 30 Jantorial 32 Utilities		100%			100%	1 413	100%	5 487	; 413 1 372 525 5,487	100%
	10 Coordinator WagerSalaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 31 Utilizes 34 Mantenance/Repairs	2 218				100%	1 413	100%		; 413 1 372 525	100%
	10 Coorginator WagerSalanes 14 nstructor Wages 18 City Wages/Salaries 22 Program Expense 30 Janitorial 32 Uithlies 34 Maintenance/Repairs Expenses	2 216 2.218	99%		2 218 - 2 218	99"4	1 413 525 1,938	106%	5 487 1,210 992 9,561	; 413 1 372 525 5,487 1 210 992 11,498	630*;;
	10 Coordinator WagerSalaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 31 Utilizes 34 Mantenance/Repairs	2 218			3 218		1 413 525		5 487 1.210 992	; 413 1 372 525 5,487 1 210 992	630*;;
35	10 Coordinator Wages Salaries nstructor Wages 14 City Wages Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Maintenance/Repairs Expenses Net Revenue/(Expense)	2 216 2.218	99%		2 218 - 2 218	99"4	1 413 525 1,938	106%	5 487 1,210 992 9,561	; 413 1 372 525 5,487 1 210 992 11,498	630*;;
35	10 Coordinator Wages Salaries netroctor Wages 14 City Wages Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Adults 52 Fees 53 Person 14 Person 15	2 216 2.218	99%		2 218 - 2 218	99"4	1 413 525 1,938	106%	5 487 1,210 992 9,561	; 413 1 372 525 5,487 1 210 992 11,498	630*;;
35	10 Coordinator Wages Salaries 14 nstructor Wages 18 City Wages/Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Adults 02 Fees 06 Grants	2 218 2 24 24	99%		2.218 2.218 24	99% 1%	1 413 525 1,938 -112	106½ -6%	5 487 1,210 992 9,561	: 413 1 372 525 5.487 1 210 992 11,498 -9.672	630°, -530°4
35	10 Coordinator Wages Salaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Mantenance/Repairs Expenses Net Revenue/(Expense) Adults 02 Fees C6 Grants Revenues	2 218 2.218 24	99%		2.218 2.218 24	99% 1%	1 413 525 1,938 -112	106½ -6%	5 487 1,210 992 9,561	; 413 1 372 525 5.487 1 210 992 11,488	630°, -530°4
35	10 Coordinator Wages Salaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 32 Ubilities 34 Mantenance/Repairs Expenses Net Revenue/(Expense) Adults 02 Fees 05 Grants Revenues	2 218 2,218 24 15 561 15,561	99%		2,218 2,218 24 15.561	99% 1%	1,413 525 1,938 -112 11,259	106½ -6%	5 487 1,210 992 9,561	1 413 1 372 525 5.487 1 210 992 11,498 -9.672	630°, -530°4
35	10 Coordinator Wages Salaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Mantenance/Repairs Expenses Net Revenue/(Expense) 4 dutts 2 Fees 26 Grants Revenues 10 Coordinator Wages 18 City Wages Salaries 19 Coy Wages Salaries 10 Coy Wages Salaries	2 218 2 24 24	99%	7,621	2.218 2.218 24 15.561 1.880	99% 1%	1 413 525 1,938 -112	106½ -6%	5 487 1,210 992 9,561 -9,561	1 413 1 372 525 5.487 1 210 992 11,498 -9.672 11 259 11,259 8.063	630°, -530°4
35	10 Coordinator Wages Salaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Maintenance/Repairs Expenses Net Revenue/(Expense) Adults 02 Fees 05 Grants Revenues 10 Coordinator Wage-Salaries 14 instructor Wages 15 City Wages Salaries 16 Cry Wages Salaries 17 Program Expense	2 218 2,218 24 15 561 15,561	99%	7,621	2,218 2,218 24 15.561	99% 1%	1,413 525 1,938 -112 11,259	106½ -6%	5 487 1,210 992 9,561	; 413 1 372 525 5.487 1 210 992 11.498 -9.672 11 259 11.259 8.063 14 888	630°, -530°4
35	10 Coordinator Wages Salanes 14 nstructor Wages 15 City Wages Salaries 16 City Wages Salaries 17 Program Expense 18 Out-ties 19 Unt-ties 19 Waintenance/Repairs 19 Expenses 10 Fees 10 Fees 10 Coordinator Wage Salaries 11 instructor Wages 12 Program Expense 13 City Wages Salaries 14 instructor Wages 15 City Wages Salaries 16 Program Expense 17 Out-ties 18 City Wages Salaries 19 Program Expense 19 Janitoral	2 218 2.218 24 15 551 15,561 1,380	99%	5 906	2,218 2,218 24 15,561 1,561 1,880 7,621 7,903 5,906	99% 1%	1 413 525 1,938 -112 11,259 11,259 9 063	106½ -6%	5 487 1,210 992 9,561 -9,561	1 413 1 372 525 5.487 1 210 992 11,498 -9.672 11 259 11,259 8.063	630°, -530°4
35	10 Coordinator Wages Salaries 14 nstructor Wages 18 City Wages Salaries 22 Program Expense 30 Janitorial 32 Utilities 34 Mantenance/Repairs Expenses Net Revenue/(Expense) Adults Fees C6 Grants Revenues 10 Coordinator Wages Salaries 11 instructor Wages 12 Program Expense 13 City Wages Salaries 14 program Expense 15 City Wages Salaries 16 Program Expense 17 Janitorial 18 Utilities 18 Utilities	2 218 2.218 24 15 551 15,561 1,380	99%	5 906 1 578	2.218 2.218 24 15.561 1.880 7.621 7.903 5.906 1.578	99% 1%	1 413 525 1,938 -112 11,259 11,259 9 063	106½ -6%	5 187 1.210 992 9.351 -9.561 14 888 15 494 3 646	1413 1372 525 5.487 1210 992 11.498 -9.672 11.259 11.259 8.063 14.888 140	630°, -530°4
35	10 Coordinator Wages Salanes 14 nstructor Wages 15 City Wages Salaries 16 City Wages Salaries 17 Program Expense 18 Out-ties 19 Unt-ties 19 Waintenance/Repairs 19 Expenses 10 Fees 10 Fees 10 Coordinator Wage Salaries 11 instructor Wages 12 Program Expense 13 City Wages Salaries 14 instructor Wages 15 City Wages Salaries 16 Program Expense 17 Out-ties 18 City Wages Salaries 19 Program Expense 19 Janitoral	2 218 2.218 24 15 551 15,561 1,380	99%	5 906	2,218 2,218 24 15,561 1,561 1,880 7,621 7,903 5,906	99%	1 413 525 1,938 -112 11,259 11,259 8 063	106½ -6%	5 487 1.210 992 9.561 -9.561 14 888	: 413 1 372 525 5.487 1 210 9 211 11.498 9.672 11.259 11.259 3.063 14.888 140 15.494	530°4 530°4 100°4

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

Comm. Association Comm			ı			Minoru						Combined		
19 Youth - Programs			Comr	n. Assn			Comb	ned		Comm. Assn			Combined	
22 Fees			<u> </u>	s	3;	\$	5		45	\$	4/	s	5	*5
22 Fees	10	Youth Bengrams	i							i I				
December Section Sec	13		i							.73.13			.303	
Reserves			İ											
Continator Wage-Salaries 20,949 22,349 79,375 79,376 13 21 13 13 12 13 13 13			1							1				
1-1			ì							1				
16			ļ.											
22 Program Expense 115 'ng2 115 'ng2 13 'ng3 37 'ng9		18 City Wages/Salaries	!									93 985		
32 Ullicities		22 Program Expense	!							115 162				
3		·								1		37 599	37 599	
Expenses 10,42,59 154.0 155.015 159.22			i							ì		11 444	11 444	
Markevenue(Expense)										i				
23 Youth - Air Attack			ļ											
December December	_	tter termine (Cxpense)	1							-144,908	-36%	155,015	-299,922	-115%
Occident	23	Youth ~ Air Attack								1				
Description Coordinator Wage/Salaries Section Coordinator Wage/Salaries Section Coordinator Wage/Salaries Section Coordinator Wage/Salaries Section Coordinator Wage/Salaries Section Coordinator Wage/Salaries Section Se		02 Fees	Į.							36,231			36 231	
10 Coordinator WagerSalaries 3 473 3 3 3 173 18 City WagerSalaries 28 918 10 529 10 529 10 529 28 918 28 918 32 918 32 918 32 918 32 918 32 918 32 918 32 918 32 918 32 918 32 918 33 918		06 Grants	-											
14			!							36,231	100%		36,231	100%
18 City Wages Salanes 10.529 10.529 10.529 12.29 10.529 10.			İ						,					
28										3 473				
30 Janioral 32 Unifies 84 Maintenance/Repairs 85 Mat Revenue/(Expense) 86 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Matternacce/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Revenue/(Expense) 87 Mat Matternacce/(Expense) 87 Mat Revenue/(E		, ,	1									10,529		
32 Unlikes 34 Manierance/Repairs Espinses Nat Revenue/(Espense) 32,391 89'5 11,617 44,008 12 32 Fees 32,391 89'5 11,617 44,008 12 32 Fees 36,635 100', 85,635 100			-							28,918				
34 Maintenance/Repairs 12.91 89% 11.617 14.008 12.91 89% 11.617 17.777 2.27 2.27 Youth — RYBL 2.25 Fees 0.65 0.55 0.65			1											j
Expenses 12.91 89% 11.617 44.008 12												32	42	i
Net Revenue Net Revenue		·								32 391	89%	11 617	44 008	121%
27 Youth = RYBL		Net Ravenuel(Expense)												
D2 Fees						-								
Revenues 85,635 100% 8	27								- 1					ł
Revenues			i							85.635			85 635	ĺ
10 Coordinator WagerSataries 1.1 Instructor WagerSataries 2.2 Program Expense 30.039 3									ļ	25.676	1001		25.624	1001
1.4 Instructor Wages 55.596 55.596 18 Cdy Wages/Salaries 10.039 10.039 10.039 30.0		J							1	03.033	100%		03,033	100:1
18		9								55 596			55 596	
30		18 City Wages/Salaries											55,535	
32 Utilities										30,039		•	30,039	Į
34 Maintenance/Repairs Expenses 85.635 100% 100%									- 1					l
Expanses 85,635 100% 85,		-							1		•			
Net Revenue/(Expense)									ı					
33 Youth - Night Shift										85,635	100%		85,635	100%
19 19 19 19 19 19 19 19	_								1					
19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.052 100% 19.053 100%									i					ł
Revenues 19.052 100% 19.									1	19 052			19 052	1
10 Coordinator Wager Salaries 13 15 13 13 13 13 13 13									- 1					
14 Instructor Wages 13 508 13 508 13 508 13 508 13 435 13 4		1							i	19.052	100%		19,052	100%
18									ļ					l
22 Program Expense 5 131 5 131 30 Janitorial 9,282 9,282 9,282 32 Utitities 1,697 1,697 1,697 1,416		,							- 1	43508		13.136		ľ
30 Janifornal 9,282 9,282 32 Utilities 1,697 1,597 1,597 1,597 1,597 1,416 1,415										6 131		13 435		1
32 Utilities 1.697 1.597 1.597 1.597 3.4 Maintenance/Repairs 1.697 1.597		•							į	از: ر		9 282		- 1
1 416 1 416 1 416 1 416 Expenses 1 416 1 416 1 416 1 416 Expenses 1 416 1 416 319 1 416 319 1 416 319 1 416 319 1 416 319 1 416 319 1 416 319 1 416 319 1 416 319 1 416 319		· · · · · · · · · · · · · · · · · · ·							- 1					İ
Expenses 48,639 255% 25,830 74,468 391 Net Revenue*(Expense) 29,366 -155% -25,830 -74,458 391 393		34 Maintenance/Repairs							ļ					
Net Revenue*(Expense) 29,586 -155% -25,810 -55,416 -291 35 Adults 02 Fees 191,007 131,007 06 Grants 181,007 100% 181,007 100 100 10 Coordinator WagerSaranes 14 Instructor Wages 59,052 59,052 59,052 18 City Wages/Saranes 32,689 32,689 32,689 32,689 32,689 22 Program Expense 40,770 40,770 40,770 40,770 40,770 30,770 <t< td=""><td></td><td></td><td></td><td>*</td><td></td><td></td><td></td><td></td><td></td><td>48,639</td><td>255%</td><td></td><td></td><td>391%</td></t<>				*						48,639	255%			391%
02 Fees 181 007 131 007 06 Grants 181,007 100% 181,007 100 Revenues 181,007 100% 181,007 100 10 Coordinator Wage/Salanes 59,052 59,052 14 Instructor Wages 59,052 59,052 18 City Wages/Salanes 82,689 32,689 22 Program Expense 40,770 40,770 30 Janitorial 64,172 64,172 32 Utities 18,777 18,777 34 Maintenance/Repairs 21,146 21,145 Expenses 99,821 55% 186,784 286,605 158		Net Revenue/(Expense)							-1	-29,586	155%	-25,830		
02 Fees 181 007 131 007 06 Grants 181,007 100% 181,007 100 Revenues 181,007 100% 181,007 100 10 Coordinator Wage/Salanes 59,052 59,052 14 Instructor Wages/Salanes 59,052 59,052 18 City Wages/Salanes 82,689 32,689 22 Program Expense 40,770 40,770 30 Janitorial 64,172 64,172 32 Utities 18,777 18,777 34 Maintenance/Repairs 21,146 21,146 Expenses 99,821 55% 186,784 286,605 158	35	Artuits							ļ					
06 Grants Revenues 181,007 100% 181,007 100 10 Coordinator Wages Salanes 14 instructor Wages 59,052 59,052 18 City Wages/Salanes 82,689 32,689 22 Program Expense 40,770 40,770 30 Janitorial 64,172 64,172 32 Utilities 18,777 18,777 34 Maintenance/Repairs 99,821 55% 186,784 20,605 158										181 (67			121 007	
Revenues 181,007 100% 181,007 100% 181,007 100% 10 Coordinator Wages Saranes 59,052 59,052 59,052 18 City Wages/Salaries 62,689 32,689 40,770 40,770 30 Janitorial 64,172 64,172 64,172 32 Utities 18,777 18,777 18,777 34 Waintenance/Repairs 21,146 21,146 21,146 Expanses 99,821 55% 186,784 286,605 158										-31 607			101 001	ł
10 Coordinator Wage:Saranes 14 Instructor Wages 59.052 59.052 18 City Wages 62.689 32.689 22 Program Expense 40.770 40.770 30 Janitorial 64.172 64.172 64.172 32 Utilities 18.777 18.777 18.777 34 Maintenance/Repairs 21.146 21.146 21.146 21.146 22.146 23.689 24.0898 25.0898 26.698 26										181,007	100%		181,007	100%
18 City Wages/Salanes 8 2689 32689 22 Program Expense 40 770 40,770 30 Janitorial 64 172 64,172 32 Utilities 18777 18 777 34 Maintenance/Repairs 21 146 21 146 Expenses 99,821 55% 186,784 286,605 158									- 1					1
18 City Wages/Salaries 82 689 22 Program Expense 40 770 30 Janitorial 64 172 32 Utilities 18 777 34 Maintenance/Repairs 21 146 Expenses 99,821 55% 186,784 286,605 158										59,052			59 052	ĺ
30 Janitorial 64 172 64 172 32 Utilities 18 777 18 777 34 Maintenance/Repairs 21 146 21 145 Expenses 99.821 55% 186,784 286,605 158									[82 689		1
32 Utilities 18 777 18 777 34 Maintenance/Repairs 21 146 21 146 Expenses 99,821 55% 186,784 286,605 158									- {	40 770			49,770	1
34 Maintenance/Repairs 21 146 21 146 Expenses 99,821 55% 186,784 286,605 158									1					-
Expanses 99,821 55% 186,784 226,605 158									- 1					
									- 1	0.0 524	654/			450
			••••			• • • • • • • • • • • • • • • • • • • •								581

		-									
		1		City Centre	;		T.		ast Richmone	1	
		Comm Assn		City	Combined		Comm Assn		City	Combined	
		. s	2 %	\$	\$	z.,	\$	25	\$	\$	1.5
						-	†				
39	Seniors	i									
	J2 Fees	İ					ì				
	06 Grants	1					İ				
	Revenues						Í				
	 Ccordinator Wage Salaries 			-			1				
	14 Instructor Wages	į									
	18 City Wages/Salaries	ļ					i		3 027	3.627	
	22 Program Expense	į					4 763			4 753	
	30 Jantonal	i							454	454	
	32 Utilities	i					ļ		111	111	
	34 Maintenance/Repairs								162	152	
	Expenses	}			···		4,763		3,754	9,517	
_	Net Revenue/(Expense)	 					-4,763		-3,754	-8,517	
42	Parisas CLT	!									
43	Seniors - CLT 02 Fees						Ì				
	06 Grants Revenues	1					}				
	10 Coordinator Wage/Salaries	1									
	14 Instructor Wages	1					1				
	18 City Wages/Salaries	1					1				
	22 Program Expense	1					i				
	30 Jantonal	1					I				
	32 Utilies						I				
	34 Maintenance/Repairs	1									
	Expenses										
	Net Revenue/(Expense)	1			***************************************						
47	Fitness (inc Aerobics & Child Minding)										
	02 Fees	1					97,482			97 182	
	06 Grants	į.					l				
	Revenues						97,482	100%		97,482	100%
	10 Coordinator Wage/Salaries						24 655			34 655	
	14 Instructor Wages						40 969			40,960	
	18 City Wages Salanes				-				60 04:	50,041	
	22 Program Expense						4 211			4 211	
	30 Janitorial	{							37 939	37,939	
	32 Utilities						Į.		8,268	8,268	
	34 Maintenance/Repairs						2,941		11,791	14 732	
	Expenses Net Revenue/(Expense)	ļ					82,766	35%	118,039	200,805	
_	Mar Manager (Expanse)	 		-			14,716	15%	-118.039	-103,323	05
51	Tennis										
•	02 Fees	ł									
	06 Grants										
	Revenues						}				
	10 Coordinator Wage/Salar es						1				
	14 Instructor Wages	i					i				
	18 City Wages/Salaries	j					ì				
	22 Program Expense	į									
	30 Janitorial	}									
	32 Utilities	ĺ					ļ				,
	34 Maintenance/Repairs	1									i
	Expenses										i
	Net Revenue/(Expense)	Ĭ		***********	••••						
							1				
53	Racquet Sports/Voileyball	ĺ					j				i
	02 Fees	16 254			16 254		75,309			75 309	j
	06 Grants						Į				Ī
	Revenues	16,254	1001,		16,254	100%	75,309	100%		75,309	100%
	10 Coordinator Wage/Salaries]					[ļ
	14 Instructor Wages	11.460			11400		14,472			14 472	- 1
				18 083	18 083		1		58,380	58.880	į
	18 City Wages/Salaries			.0.00							
	22 Program Expense										- 1
	22 Program Expense 30 Janitoriai			1.000	* 000				6,531	6 531	
	22 Program Expense 30 Janitoriai 32 Utictes				* 000				6,531 26 °	6 531 261	
	22 Program Expense 30 Jandoriai 32 Utilities 34 Maintenance/Repairs			1,000					26:	261	
	22 Program Expense 30 Janitoriai 32 Utictes	11,400 4,854	70% 30%		* 000 30,483 -14,230	188%	14,472 50,837	19*4 81%		261	106% -6%

				Hamilton			i		Sea Island		
		Comm. Assn		City	Combined		Comm. Assn		City	Combined	
		s	12	\$	\$	**	<u> </u>	12	s	S	44
39	Seniors										
	02 Fees	100			300						
	06 Grants	1					}				
	Revenues	300	100%		300	100'5	ļ				
	 Coordinator Wage/Safaries 	1									
	14 Instructor Wages	160			15						
	18 City Wages/Salaries						, !				
	22 Program Expense	*94			.64		ļ				
	30 Janitorial										
	32 Utities	!									
	34 Maintenance/Repairs	i									
	Expenses		1187	• • • • • • • • • • • • • • • • • • • •		1181.					
_	Net Revenue/(Expanse)	-54	18*.		-54	-18%					
.13	Seniors - CLT										
7.5	02 Fees	1					l				
	06 Grants										
	Revenues										
	10 Coordinator Wage Salaries										
	14 Instructor Wages			•							
	18 City Wages/Salaries										
	22 Program Expense										
	30 Jantonal										
	32 Utilities										
	34 Maintenance/Repairs										
	Expanses					i					
	Net_Revenue/(Expense)			•-•							•
					•						
47	Fitness (inc Aerobics & Child Minding)										
	02 Fees										
	06 Grants										
	Revenues					4					
	10 Coordinator Wage/Salarres					ļ					
	14 Instructor Wages					-					- 1
	18 City Wages/Salaries					l					
	22 Program Expense										
	30 Janitorial										
	32 Utilities					ĺ					.
	34 Maintenance/Repairs										
	Expenses										i
	Net Revenue/(Expense)										
	_ ,					i					Į
	Tennis					!					Į
	02 Fees					1					ł
	06 Grants					- 1					Ì
	Revenues					- 1					İ
	10 Coordinator WagerSalaries					- 1					
	14 Instructor Wages					- 1					- !
	18 City Wages/Salaries 22 Program Expense										-
						i					- 1
	30 Jandonal										
	32 Utities					- 1					i
	34 Maintenance/Repairs					- 1					
	Expenses Net Revenue/(Expense)									****	
	Met Merendon(Expense)					-					
53	Racquet Sports/Volleyball					ļ					ł
	02 Fees	11,500			11.500	ĺ					1
	06 Grants	×1,000			1: 360	- 1					- 1
	Revenues	11,500	100%		11,500	SOUTE					
	10 Coordinator Wage/Salaries	31,000			.1,350						
	14 Instructor Wages	10,459			10 459	- 1]
	18 City Wages/Salaries			15 216	15 2 16	- 1					
	22 Program Expense	360			360	- }					- !
	39 Jantonal	220			200	- 1					
	32 Utililes			152	*52	[
	34 Maintenance/Repairs			.52		- 1					
	Expenses	10,819	94%	15,368	26,187	2285					
	Net Revenue/(Expense)	681	6%	-15,368	-14.687					*	
											

					0	•	•	:				
			Comm. Assn		South Arm City	Combined		Camm. Assr	 ` -	Steveston City	Combined	
			\$	1/4	\$	\$	14	\$,	\$	Combined \$	٠.
								!			•	
39	Sen		1					ŀ				
	02 06	Fees Grants	25 937			25 037		e 121			8 721	
		grants	25.017	100%		20.027	100*	2.70				
	10	Coordinator Wage Salaries	13.037	100		23,037	100-	il 8,721 29.797			8, 721 29 79?	
	14	Instructor Wages	32.744			32 744		29/9/			29 /9: 17	
	18	City Wages/Salaries	į		13 144	15 144		į į		5 065	5 0 6 5	
	22	Program Expense	23.211			23 211		9 '83		3 55 5	9 183	
	30	Janitorial	ł		** 959	*1 959		l		6 275	6 275	
	32	Utilities			4 587	4 587				3 134	3 134	
	34	Maintenance/Repairs			4 905	4 905		Ţ		2 355	2 955	
		rnses Revenue/(Expense)	-30,918	2231	34,595 -34,595		362*4		4471/4	17,330	56,327	
		tarenos/cxperise/	-30,916	*123.5	*24,323	-65,513	-2027	-30,277	-347%	-17,330	-17.605	-5461/4
43	Seni	ors ~ CLT	i					!				
	02	Fees										
	06	Grants										i
		nuas	i					1				
	10	Coordinator WagerSalaries	l					İ				
	14 18	Instructor Wages	!									
	22	City Wages/Salaries Program Expense	!									
	30	Janitonal	ł									
	32	Utilities										
	34	Maintenance/Repairs										
	Expe	nses										
	Net R	evenue/(Expense)									·	
. 7	C:1	and the Anadeline B. Child Mindle at										
41	02	ss (inc Aerobics & Child Minding) Fees	356 385			200.000						-
	36	Granis	350 303			365 3 8 5		169,259			159 259	- 1
	Raver		366,385	100%		366,385	100%	169,259	100%		169,259	100%
	10	Coordinator WagerSalaries	,			,		705,133	100.5		103,233	100.3
	14	Instructor Wages	272 713			272 713		98,417			98 417	
	18	City Wages/Salaries			111 794	111 704				49 451	49,451	ĺ
	22	Program Expense	15,34			15 341		27 289			27 289	i
		Janitorial			106 240	106 240				31 872	31,872	
	32 34	Utilities			35 559	36,869				13 203	13,203	
	34 Ехрег	Maintenance/Repairs	4 902	0.01/	38 278	43 180				11 932	11 932	i
		evenue/(Expense)	292,956 73,430	80% 20%	293,031 -293,091	585,047 -219,662	160% -50%	125,707 43.552	74% 26%	105,458 -106,458	232,165	137%
		, , , , , , , , , , , , , , , , , , , ,			233,031	-213.002	70.7	43.332	2074	-100,438	-62,906	37%
51	Tenni	is					1					- {
		Fees						200 450			200 450	- 1
		Grants					- 1					i
	Reven						i	200,450	100%		200,450	100%
		Coordinator Wage/Salaries Instructor Wages					ļ					- 1
		City Wages/Salar es						128 005			128 005	- 1
		Program Expense						7,178		33 772	33,772	- 1
		Janitorial					- 1	1,176		91 289	7 178 91 289	- !
		Uldres					i			47 581	47 581	i
	34	Maintenance/Repairs					į			43 517	43 517	
	Expen							135,183	67%	216,260		175%
	Nat Re	evenue/(Expense)						65,267	33%	216,260	-150,992	75
53	Dacoi	uet Sports/Volleyball										
		Fees	62 407			63.403		.0.265				
		Grants	32 401			62 407	1	18,653			18 653	ļ
	Reven		62,407	100%		62,407	100%	18,653	100%		18,653	1001/4
		Coordinator Wage/Salaries					- 1	14 115			14 115	100.1
		Instructor Wages	549			549		•				- 1
		City Wages/Salanes			46 601	46,501	1	ō1		5,995	6 056	- 1
		Program Expense	207			207	- 1					
		Jantorial			29 859	29 859				3 00 t	3 001	
		Utilities Maintenance/Repairs			12 694	12 594	- 1			1 054	1 054	1
	xpen:		756	10	13 942 103,095	13,942			200	945	945	
		venue/(Expense)	61,651	99%	-103,095	103,852 -41,445	-66	14,177	76% 24%	10,995	25,171 -6,518	
		VF	-1,007		,00,000	,,	20.1	4,417	44.1	-10,995	-0,018	-35%

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

			Ĺ		Yhompson			[٧	Vest Richmond		
			Comm Assn		City	Combined		Comm. Assn		City	Combined	
			5	<u></u>	\$	\$	74	5	A12	5	5	**
39	Seniors							ļ				
	02 Fees		12 297			12 297		729			729	3
	36 Grants					- 23.						•
	Revenues		12,297	100%		12,297	100%	729	100%		729	100'
	13 Coord nator Wagers	Salanes	1					4,397			4 007	
	14 instructor Wages		25 564			25 564		-21			•2•	
	18 City Wages/Salaries	5	-		.4 603	14 003				11 238	11 038	3
	22 Program Expense		3 587			3 587		546			546	
	30 Janiforial 32 Utilities				5 136	6 135				2 46?	2 467	
	34 Maintenance/Repail	re .			1,681 1,844	1 681				625	525	
	Expenses	,	29 251	238	23,664	1 844 52,916		1674	641%	520 14,650	520	
	Net Revenue/(Expense)		-18,955		-23 664	-40,619			541*	-14,650		2650
43	Seniors – CLT		i									
	02 Fees		1									
	96 Grants Revenues		-									
	10 Ccordinator Wage/S	alarios										
	14 Instructor Wages	0.01.63	1									
	18 City Wages/Salaries											
	22 Program Expense		1 .				i					
	30 Janitorial											
	32 Uteties											
	34 Maintenance/Repair	s										
	Expenses		ļ				1					
	Net Revenue/(Expense)		 									
47	Fitness (inc Aerobics & C	hild Mindings										
••	02 Fees	ziiid iiididaligi	407 :85			407 185		118 130			112 120	
	06 Grants		100.000			40, .05		110 130			118,130	
	Revenues		407,185	100%		407,185	100%	118,130	100%		118,130	100%
	10 Coordinator Wage S	arar:es	52.684			52 684		21 589			21 589	
	14 Instructor Wages		136,546			136,546		73,112			73,*12	
	18 City Wages/Salaries		1		127,335	127 336	- 1			12 441	12,441	
	22 Program Expense		26 020			26 020	i	3.945			3,945	
	30 Jantoral		1		74 795	74 795	i			18 580	18,580	
	32 Utilities				17 981	17,981				3.786	3,786	
	34 Maintenance/Repairs Expenses	•	215,249	53%	18 551	18 861	4434	2,305	4511	3 070	5,375	
	Net Revenue/(Expense)		191,935	47%	238,972 -238,972	454,221 -47,037	112%	100,951 17,179	85% 15%	37,876 -37,876	138,827 -20,697	118%
			171,555		-200,372	47,031	-12.4	17,173		-31,510	-20,037	10.
51	Tennis		}									
	J2 Fees		12 583			12683						
	06 Grants		1				- 1					
	Revenues		12.683	100%		12.583	100%					
	 Coordinator WagerSa Instructor WagerSa 	ararres										
	 14 instructor Wages 18 City Wages Salaries 		4 4 1 6		0.404	4 4 1 6	-					
	22 Program Expense		2 229		2 461	2 461	ļ					
	30 Janitorial		'***		477	2 229 477						
	32 Utilities				31	31						
	34 Maintenance/Repairs		ł			3.						
1	Expenses		6,645	52%	2,969	9,614	76%					- 1
	Nat Revenue/(Expense)		6,038	48%	-2,369	3,069	241/4					
	Racquet Sports/Volleybal:	' '										- 1
	02 Fees 06 Grants		26 220			26 220		16 983			16 983	İ
	Revenues		26,220	1001/		26.220	1005/	46.003	1001		40.000	
	10 Coordinator Wage/Sa	tarres	20,220	.50 1		26,220	10073	16,983	100%		16,983	100%
	14 Instructor Wages						- !	4 546			4,546	ļ
	18 City Wages/Salaries				19 573	19 573		4 240		5 931	5.331	- 1
	22 Program Expense	ļ					.			3 33 1	ا دن د	
:	30 Jandonal				21 322	21 322	1			15 130	15 130	
	32 Utilibes				7 184	7 184	l			3 731	3 731	ļ
	34 Maintenance/Repairs				8 338	8 338	l			3,695	3 095	- 1
	xpenses	Į	• • • • • • • • • • • • • • • • • • • •		56,418	56,418		4,546	27%	27.786		190%
	let Revenue!(Expense)	!	26,220	100%	-56,418	-30,198	115%	12,437	73%	-27,786	15,349	90

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

		I		Minoru			[Combined		_
		Comm Assn		City	Combined		Comm Assn		City	Combined	
		<u>s</u>	٧,	<u>s</u>		14	5	•	5	\$	٠,
39	Seniors						!				
	D2 Fees	121 414			127 414		: 14 198			174 498	
	06 Grants Revenues	127,414	1001		127,414	1001/	47.400	4007			
	10 Coordinator Wage Salaries	127,314	100.3		1 291	100.4	174,498 35,096			174,498 35 396	
	14 Instructor Wages	1 086			1 086		59 792			59 792	
	18 City Wages/Salaries			95 775	99 775		ļ		146 652	146 052	
	22 Program Expense	20 649			80 549		122 133			122 133	
	30 Janitonal	5 3 5 8		79,630	35 298		5 6 6 8		55 921	62 589	
	32 Utilities 34 Maintenance/Repairs			16 925 18 044	16,925		·		27 053	27 063	
	Expenses	88,695	70%	164,373	18.044 253,068	199%	222,689	128%	28 330 258,366	28 330 481,056	
	Net Revenue/(Expense)	38,719	30:	-164,373	-125,654	-99%	-48,192		-258,366	306,558	
43	Seniors - CLT										
	02 Fees	40 336			40 336		40,335			40 336	
	06 Grants Revenues	3 650			8 650		8.650			8 550	
	10 Coordinator Wage/Salaries	48,986 35,575	100%		48,986 35 575	100%	48.985	100%		48,986	100
	14 Instructor Wages	9 349			9,849		35 575 9 849			35,575 9,849	
	18 City Wages/Salaries	1		119 728	119,728		3 045		1*9,728	119 728	
	22 Program Expense	6 433			6.433		6,433			6 433	
	30 Janitorial	İ		12,718	12 7 18	ì			12,718	12,718	
	32 Utilities 34 Maintenance/Repairs	İ		4 469	4 400				4 400	4 400	
	34 Maintenance/Repairs Expenses	51,857	106%	169 825 297,671	160 825 349,528	714%	51,857	106%	160 825	160 825	74.44
	Net Revenue/(Expense)	-2,871	-6	-297,671	-300,542		-2,871	-6%	297,671 -297,671	349,528 -300,542	-814%
47	Fitness (Inc Aerobics & Child Minding)										
4,	02 Fees C6 Grants						1 158 442			1,158 442	
	Revenues	1				ļ	1,158,442	100%		1,158,442	100%
	10 Coordinator WagerSalaries	i				- 1	108 927	100.1		108,927	100%
	14 Instructor Wages	[621,748			621 748	
	18 City Wages/Salanes								360 974	360 974	
	22 Program Expense	•		-5.			76,806			76.806	
	30 Janitorial 32 Utilities								269,426	269 426	
	34 Maintenance/Repairs	İ				į	10 149		80 106 83,931	89,106 94,080	
	Expenses					į	817,629	21%	794.437		139%
	Net Revenue/(Expense)						340,813	29 -	-794,437	-453,625	39 %
	Tennis 02 Fees					!					
	02 Fees 06 Grants						213 :33			213 133	
	Revenues						213,133	100%		213,133	100%
	10 Coordinator WagerSalaries						2.5,.55			213,133	1007
	14 Instructor Wages					- 1	132 421			132 421	
	18 City Wages/Salaries					i			36 233	36 233	
	22 Program Expense 30 Janitorial					ŀ	9 406			9 406	
	32 Utilities								91 767	91 767	
	34 Maintenance/Repairs								47 71 <u>3</u> 43 517	47 713 43,517	
						i	141,827	67%	219,229	361,056	169%
	Expenses						71,306	33%	-219,229		
	Expenses Not Revenue/(Expense)						71,300	337	1,3,213	-147,923	-69%
!					·		71,300	337	113,213	-147,923	-09%
53	Net Revenue/(Expense) Racquet Sports/Volleybafl 02 Fees				·		227,326	337	1,5,225	-147,923 227 326	-09"1
53	Net Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 05 Grants				·		227,326	•	-113,113	227 326	
53	Net Revenuer(Expense) Racquet Sports/Volleyball 02 Fees 05 Grants Revenues						227,326 227,326	•		227 326 227,326	
53	Net Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 05 Grants				·		227,326 227,326 14 115	•		227 326 227,326 14,115	
53	Not Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 06 Grants Revenues 10 Coordinator Wage/Sajaries		-				227,326 227,326	•	.70 :78	227 326 227,326	
53 6	Not Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 05 Grants Revenues 10 Coordinator Wage/Salaries 14 Instructor Wages 13 City Wages/Salaries 22 Program Expense		-				227,326 227,326 14,115 31,426	•		227 326 227,326 14,115 41 426	
53 6	Not Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 05 Grants Revenues 10 Coordinator Wage/Sararies 14 Instructor Wages 18 City Wages/Sararies 19 Cry Wages/Sararies 20 Janitorial		-				227,326 227,326 14 115 31 426 61	•	*70 178 76 843	227 326 227,326 14,115 41 426 170 239	
53 6	Not Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 06 Grants Revenues 10 Coordinator Wage/Sararies 11 Instructor Wages 18 City Wages/Sararies 19 Program Expense 19 Jantoral 10 Julities						227,326 227,326 14 115 31 426 61	•	*70	227 326 227,326 14,115 41 426 170 239 567 76 843 25 076	
53 6	Not Revenuer(Expense) Racquet Sports/Volleybaff 02 Fees 05 Grants Revenues 10 Coordinator Wage/Sararies 14 Instructor Wages 18 City Wages/Sararies 19 Cry Wages/Sararies 20 Janitorial						227,326 227,326 14 115 31 426 61	•	*70 178 76 843	227,326 14,115 41,426 170,239 567 76,843	100%

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

		;		City Centre			ļ	E3	st Richmond		
		Comm Assn	54	City	Combined \$	•,	Comm. Assn	74	City	Combined \$	14
				· · · · · · · · ·			i '				
55	Other Programs 32 Fees	3 *45			3 *45		73.461			73.46*	
	06 Grants	3 43			1.43		5 090			6 080	
	Revenues	3 145	100%		3 145	100%	79,541	100%		79,541	1001
	10 Coordinator Wage/Salaries	ē 123			3 423		44 526	.0071		44 526	100
	14 Instructor Wages	4 705			4.705		292			292	
	18 City Wages/Salanes			28 253	28 253				16 652	16 552	
	22 Pregram Expense	544			644		29,652			29 652	
	30 Janitoriai			569	568						
	32 Utilities										
	34 Maintenance/Repairs	1					ĺ				
	Expenses	13,772	438%	28,821	42,593	1354%	74,570	94%	18,652	91,222	
	Net Revenuel(Expense)	-10.627	-138%	-28,821	-39.448	*####	4,971	5%	-16,652	-11.681	-15*
63	Signature Events	CC Celebratio					Multifest				
	02 Fees	9 760	**		9 760		Mulifiest				
	06 Grants	7,00			3 / 50						
	Revenues	9.750	100%		9,760	100%					
	10 Coordinator Wage/Salaries	1			5,1.22	,,,,,,,	178			178	
	14 Instructor Wages						1 121			1 121	
	18 City Wages/Salanes			4 386	4 386				14 107	14,107	
	22 Program Expense	12 527		3 501	16 027		7 954		5 607	13 560	
	30 Jandonal										
	32 Utilities	1									
	34 Maintenance/Repairs	-									
	Expenses	12,527	128%	7,885	20,413	209%	9,252		19,714	28,966	
	Net Revenue/(Expense)	-2,756	28'	-7,885	-10,653	-109%	-9,252		-19,714	-28.966	
	Revinues 10 Wages/Salaries 20 Food/Supplies 22 Other Expenses 30 Janitorial 32 Utities 34 Mantenance Expenses		••••						•••••••••••••••••••••••••••••••••••••••	·	
	Net Revenue!(Expense)	- 									
	Facility Rental (Rooms, Sport)	45 of t	ol rev			tot rev.	% of t	ol rev.		% of t	ot rev.
	02 Rentais	361			361		18.180			18,130	
	Revenues	361	0%		361	0%	16,180	2%		18,180	2%
	10 Wages/Salaries						526			626	
	22 Other Expenses					- 1					
	Expenses Net Revenue/(Expense)	361			361		626 17,554		••	626 17.554	
	General Revenue	% of t	Ofies			Ot rev.	% of t	OL FBY.		% of t	ot rev.
	J2 Interest	1 176			1 175		16,238			16 238	
	04 Concession Revenue						7 257			7 257	
	36 Other Revenue	128			*28		8,150			8 150	
	Revenues	1,304	1%		1.304	11/4	31,645	4%		31,645	4%
93 (General Administration Expenses	% of to	ot rev		% of t	ot rav.	% of to	ot rev.		% of te	ot rev.
(D2 Accounting and Legal	7 457			7 457		18,100			18,100	
(06 Bank/Credit Card Charges	2,667			2 667	ļ	12.634			12,634	
	10 Wages (Admini-Auxiliary)										
	14 Board of Directors/AGM Costs	1 585			1 585		7 995			7 995	
•	18 City Wages/Salaries	1				ł			106,617	105,617	
•	19 Insurance	1 948			1 948	+	3 424			3 424	
	20 Office Supplies	1 580			1 580	1	7 186			7 186	
	22 Other Expenses	349		12,836	13 185	Ì	2 800		22,743	25,543	
	34 Maintenance/Repairs	377			377	12%	52,139				
	xpanses	15,963	7%	12,836	28,799			6%	129.360	181,499	22"

		İ		Hamilton			1		Sea Island		
		Comm. Assn		City	Combined		Comm Assn		City	Combined	
		5	۲ ک			"	\$	_ %	5	\$\$	٠,
	015 0						1				
23	Other Programs C2 Fees	4 241			4 241		- 202				
	06 Grants	760			700		5 7C6			3,706	
	Revenues		1001			100%	3.706	100%		3 705	100*
	10 Coordinator Wage/Salaries				*:341		3,100	100.1		5.100	100
	14 Instructor Wages	745			745		ļ				
	18 City Wages/Salaries	i		7 684	7 ô84		İ		2.751	2 751	
	22 Program Expense	5 758		1 048	6366		1 394		2	4 394	
	30 Janiforial								365	366	
	32 Utilities			32	32		Ì		41	41	
	34 Maintenance/Repairs	1		5	ś						
	Expenses	6,504		8,769	15,272		4,894	132%	3,158	8,052	217%
_	Nat Revenue/(Expense)	-1.563	-32'	-8.769	-10,331	-209%	-1,188	-32%	-3,158		117
	Si										
63	Signatura Events 02 Fees										
	02 Fees 06 Grants						ĺ				
	Revenues										
	10 Coordinator Wage/Salaries	i									
	14 Instructor Wages						*				
	18 City Wages/Salaries	1									
	22 Program Expense					1					
	30 Janitonal										
	32 Utilies	1				- 1					
	34 Maintenance/Repairs	i									
	Expanses					- 1					
	Net Revenue/(Expense)										
81	Food and Beverage	}									
	02 Revenues					ļ					
	Revenues	1				ľ					
	10 Wages/Salaries	1									
	20 Food/Supplies 22 Other Excenses					- 1					
	22 Other Expenses 30 Janitorial					Ì					
	32 Utilities	-			5	ŀ					
	34 Maintenance					ŀ	**.				
	Expanses	1				- 1					
	Net Revenue/(Expense)						•••••				
85	Facility Rental (Rooms, Sport)	's of to	ot rav.		% of to	ot rav.	% of t	ot rev.		% of t	ol rev.
	02 Rentals	765			765	. !	11 974			11 074	
	Revenues	765	955		765	0%	11,074	14%		11,074	14%
	10 Wages/Salaries	106			105		1 290			1 290	
	22 Other Expenses										
	Expenses	106 659			106		1,290			1,290	
_	Net Revenue/(Expense)	623			659	\rightarrow	9.785			9,785	
89	General Revenue	% of to	d con		% of to		% of to	n1			
	02 Interest	3 202	n rev.		3 202	X FBV.	% OI 10	OL FAV.		% of t \$55	01 784.
	04 Concession Revenue	3.02			3 202	ł	333			222	- 1
	06 Other Revenue	1 741			1.741	- 1	5 707			£ 203	
	Revenues	4,943	2%	····	4.943	2%	6,262	81/4	····	5 707 5.262	81/
		-					0,202			0.202	- 0.3
93	General Administration Expenses	15 of to	i rey.		% of to	t rev.	% of to	ot rev		V₂ of te	01 /AV
	02 Accounting and Legal						1,200	- • -		1 200	
	06 Bank/Credit Card Charges	3 977			3.977	- 1	1 311			3 311	l
	10 Wages (Admin/Auxihary)	11,966			11 966		1 029			4 029	
	14 Board of Directors/AGM Costs	2 762			2,762	ļ	4 206			4 206	
	18 City Wages/Salanes			56 361	56 061	- 1	. 230		33 347	33 347	ļ
	19 Insurance	3 975			3 975	- 1	1.973			1 973	Ì
	20 Office Supplies	2 272		•	2.272	- 1	: 299			. 299	
	22 Other Expenses	5.790		8 386	14 176		2,521		1 717	4 338	
					- · · · -	- 1				+ 200	
	34 Maintenance/Repairs	1 578			1 578	- 1	904			904	- 1

								_		
		Comm. Assn	South Arm City	Combined		Comm Assn		Steveston	Combined	
		S 's	S S	\$ Combined	- 1	S S	14	S S	Compined \$	1.
		<u> </u>	.		- -			•		•
55	Olher Programs	į				1				
	02 Fees	2.411		2 4''		32 377			32 977	
	06 Grants					55			55	
	Revenues	2,411 100%		2,411	100%	32,142	100%		32,142	100%
	10 Coordinator Wage Salaries 14 Instructor Wages	: =0.4		3.391						
	18 City Wages/Salanes	3 891	10 733	10 733		ł		17 194	17.194	
	22 Program Expense	39 149	0 33	39 149		17 282			17 282	
	30 Janitorial	1 33 33	2 283	2 288		. 202		1 324	1 024	
	32 Utilities		193	190				153	153	
	34 Maintenance/Repairs							:27	127	
	Expenses	43,040 1785%	13,211	56,251		17,282	54%	18,498	35,780	311%
	Net Revenue/(Expense)	-40.629 #####	13 211	-53,840	*****	14,860	46%	-18,498	-3.638	1113
	01									
	Signature Events 02 Fees	i				Salmon Fest, 93,250			93 250	
	C6 Grants					93,250			93 250	
	Revenues					93,250	100%		93,250	100%
	10 Coordinator Wage/Salaries				i	35,230			**,***	,55,7
	14 Instructor Wages	1								
	18 City Wages/Salaries							81,143	81,143	
	22 Program Expense					72,434		3,277	75 712	
	30 Janitorial	i						202	202	
	32 Utebes							18,009	18,009	
	34 Maintenance/Repairs					_		103	103	
	Expenses Net Revenue/(Expense)					72,434 20,816	78%	102,734 -102,734	175,168 -81,918	88%
	var varanos/(cxbenza)	+				20,816	22%	-102,/34	-01,910	-0074
81	Food and Beverage									
	02 Revenues	1								
	Revenues									- 1
	10 Wages/Salaries									- 1
	20 Food/Supplies	İ								i
	22 Other Expenses				i					
	30 Janitorial									
	32 Utilities	1			- 1					
	34 Maintenance Expenses									- 1
	vet Revenuei(Expense)	}								
85	Facility Rental (Rooms, Sport)	% of tot rev.		% of t	of rev.	% of to	ot rev.		% of te	ot rev.
	02 Rentals	18 6 ; 8		18,518		21 972			21972	
	Revenues	18,618 115		18,618	1%	21,972	2%		21,972	21/5
	10 Wages/Salaries	3 455		3 465	- 1					l
	22 Other Expenses	1.00		3 455		385			385	-
	Expenses Vet Revenue/(Expense)	3,465 15,153		3,465 15,153		385 21,588		•••	385 21,588	
		10,100		15,135		11,500			21,500	
89 (General Revenue	% of lot rev		% of te	ol rev.	% of to	ot rev.		% of to	of rev.
(2 Interest	31 903		3:903	ì	5.281			5,281	
	34 Concession Revence	4.552		4 552	ŀ	4 309			4 309	
	6 Other Revenue	17 149		17 149		5.153			5 153	J
	Revenues	53,605 4%		53.605	4%	14,743	114		14,743	1%
02 4	Sancal Administration Forms									. 1
	General Administration Expenses OF Accounting and Legal	% of tot rev. 31 786		% of to	of 18A	% of to	ot rev.		% of to	ol rav.
	02 Accounting and Legal 06 Bank/Credit Card Charges	*6 977		31 785 16 97.		19 630 16,599			19 530 16,599	
,	io danociedii dato charges	7 734		7 734	İ	26,359			26,359	
	Uncellentamination (Allemana)				i	16,118			16,118	- 1
	Wages (Admin/Auxiliary) Board of Directors/AGM Costs			7 // 50						
:	4 Board of Directors/AGM Costs	7 059	154 380	7,059 154,380		10.710		142 832		1
:			154 380	7,059 154,380 7,826	ļ	4,590		142,832	142,832	
: :	Board of Directors/AGM Costs City Wages/Salanes	7 059	154 380	154 380				142,832	142,832 4,590	
1 1 2	4 Board of Directors/AGM Costs 3 City Wages/Salaries 9 insurance	7 059 7 826	154 380 22 745	154 380 7 826		4,590		142,832 25,868	142,832	
: ! ! 2 2	Board of Directors/AGM Costs City Wages/Salaries insurance Office Supplies	7 059 7 826 10 166		154 383 7 826 10 166	18%	4,590 9,669	12%		142,832 4,590 9,669	28%

		<u> </u>		Thompson			-	W	est Richmond		
		Comm. Assn	14	City \$	Combined		Comm Assn	••	City	Combined	
					\$	*,	\$	1/3	<u> </u>	<u> </u>	*5
55 Other Programs											
02 Fees		10.507			19 50?		3.766			5 ⁷ 66	
36 Grants											
Revanues 10 Coordinator W	nan Corona	10,507	100%		10,507	100%	3,766	100%		3.766	100*
14 Instructor Wag		5 057			5 057		!				
13 City Wages/Sa		3 43,		2 744	2,744		i		10 273	10 273	
22 Program Expe		4 9 1 8		•	4 918		10.759		10 2 3	10 780	
30 Janitorial				461	401				989	989	
32 Utilities		i		43	43				24	24	
34 MaintenanceiF	lepa/s			25	25		1				
Expenses Net Revenue/(Expens	0)	10,975	41/4	3,213 -3,213	14,189 -3.682	135% -35%	10,780 -7,014	286% -186%	11,286 -11,286	22,066 -18,300	
63 Signature Events		Nibbles & Bite									
02 Fees		109,738	s		109,738						
06 Grants		103.130			103,730						
Revenues		109,738	100%		109,738	100%					
 Coordinator W 		Ì									
14 Instructor Wag		1									
18 City Wages/Sa		į		5,143	5 143						
22 Program Exper	150	106 426		503	107 029						
30 Janitorial 32 Utilities		ŀ		1 008	1 008						
34 Maintenance/R	enairs			2 400 433	2 4C0 433						
Expenses	Cpuii3	106,425	97%	9,588	116,014	106%					
Net Revenue/(Expense)	3,312	3''	-9,588	5,275	614					
Revenues 10 Wages/Salaries 20 Food/Supplies 22 Other Expense 30 Janitorial 32 Utilities 34 Maintenance Expenses Net Revenue/Expenses	S						-			··.	
								-			
85 Facility Rental (Room 02 Rentals	ns. Sport)	% of to	ot rev		% of t	ot rev.	% of to	ot rev.		% of t	ot rev.
Revenues		13,608	1%		13 608 13,608	11.	7.476 7.476	155		7 476 7.476	1%
10 Wages:Salanes	•	1 317	• • •		1817		3,767	• • •		3 767	• • •
22 Other Expense:	:	1				}					
Expenses		1,817			1,817		3,767			3,767	
Net Revenue/(Expense	1	11,791			11,795		3,708			3.708	
89 General Revenue		₩ of to	it rev.		% of to	ot rev.	% of to	ot ray.		% of t	ot ray.
02 Interest		15,200			15 200	ĺ	5,512			5,512	
04 Concession Re	rende	5 318			5.818		3 041			3.041	
06 Other Revenue Revenues		925			925		3.259			3.259	
Keseidez		21,943	27,		21,943	24	11,812	14,		11,812	14,
93 General Administrat		% of to	l rev		% of to	ot rev.	% of to	it rav.		Soft	at rev.
02 Accounting and		16 379			16,379	- 1	23,162			23,162	
36 Bank/Credit Car 10 Wages (Admin/.		11 392			11.392		20 422			20.422	
14 Board of Directo		36 499 15,901			35 499 15,901	- 1	2 891			2 891	
18 City Wages/Said		19,931		146 839	15,901		11.866		95 751	11 866 95 751	i
19 insurance	_	5,696			5 696		4.001		33731	4 001	
20 Office Supplies		7 230			7 230	ļ	4,274		•	4 274	
22 Other Expenses		7.276		16 205	23 482	- 1	5 465		15 048	21 513	
34 MaintenanceiRe	pairs	2 461		***********	2 461	<u>. </u>	1 532			1,532	
Expenses		102.825	10%	163,044	265.869	25%	74,612	7%	110.799	185,411	17

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

		*									
		Comm Assn		Minoru	Combined	-	Comm Assn		Combined	Combined	
		s	4.5	\$	S	٠,	\$	-1	S	S	21/2
		-					1				
55	Other Programs						•				
	02 Fees	18 937			58 93 "		192 249			192 249	
	26 Grants Rovenues	345	1001		195		18 210			18 210	
	10 Coordinator Wage Salaries	70,301 8 749	100*,		70,301	100		100%		210,459	100
	14 Instructor Mages	1 2 48			5,749		61 /98 15 590			6* *95	
	18 City Wages/Saranes	:		44.551	44 551		. 5 590		140 834	15,690	
	22 Program Expense	31.106		-4-22	41.168		! ! 154 184		190 024	145 834 155 232	
	30 Janitoral			5 299	5 299		24 64		10 935	10,935	
	32 Utilies	1		2 589	2 589				3,273	2 073	
	34 MaintenanceiRepairs	į.		2 044	2 344		i		2,200	2,250	
	Expenses	49.855	71	54,482	104.337	148%	231,672	110%	158,090	389,762	185
	Net Revenue/(Expense)	20,447	29	-54,482	-34,035	-48%	-21 213	10"	-158,090	179,303	-85"
		j									
6.3	Signature Events	-									
	02 Fees 06 Grants	i					212 749			212 749	
	Revenues										
	10 Coordinator Wage/Salaries	i					212,749 178	100%		212,749 178	100%
	14 Instructor Wages						1 121			1/8	
	18 City Wages Salaries	j		42 470	42 470		1 21		147,249	1,121	
	22 Program Expense	ļ		-1 - 0	72 4.0		199 341		12,987	212 328	
	30 Janitorial			3 640	3.340	ĺ	133 32		5,051	5.051	
	32 Utilities			1.773	. 773		ı		22 182	22,182	
	34 MaintenanceiRepairs			1 201	3 201				1 738	1 738	
	Expensas			49.285	49,285	l	200,639	94%	189,207	389,846	183%
	Net Revenue/(Expense)			-49.285	49,285		12,110	6%	-189,207	-177,097	83%
94	c	1									
0.1	Food and Beverage 02 Revenues					1					
	Revenues	144,628	100%		144 628 144,628	100%	144 628 144,628	100%		144 628	
	1) Wages/Salares	84 454	100-4		34 454	100%	144,628 84,454	100%		144,528	100%
	20 Feed-Supplies	77 174			77 111	1	77 111			84 454 77 111	
	22 Other Expenses	11.621			1:521	ļ	11 621			11 521	
	30 Janitonal	-		27,761	27 75*				27.751	27.761	
	32 Utilities	1		17 225	17 225 -	i			17 225	17 225	
	34 Maintenance			20.601	20 601	ŀ			20 691	20 60 1	
	Expanses		120%	65,587	238,773	165%	173,185	120%	65,587	238,773	165%
	Net Revenuel(Expense)	-28,557	20*	-65,587	94,145	-65%	-28,557	-20%	-65.587	-94,145	-65%
95	Facility Banks (Banks County					1					
	Facility Rental (Rooms, Sport) 02 Rentals	% of t 2,293	Ot FBV.		% of to	ot rev	% of t	ol Lev		V _i of to	ot rev
	Revenues	2,293	135		2 293 2,293	16%	94 346 94,346	1%		37 376	
	10 Wages/Salaries	2,233	٠,		2,293	, .	11 070	154		9 4,346 11,370	1%
	22 Other Expenses	90			90	- 1	175			475	
	Expenses	90			90	- 1	11,545			11.545	
	Net Revenue/(Expense)	2,203			2,203		82,802			82,802	
	General Revenue	Stoft	otrav		% of to	ot rev.	% of te	ot rev.		% of to	at rev.
	02 Interest	4 005			4 005	- 1	83.072			83 972	i
	04 Concession Revenue	1				1	24,978			2978	
	C6 Other Revenue Revenues	12 119	4%		12 119		46.052			45 052	
	печение.	16.124	474		16,124	4*/2	162,381	21/4		162,381	2"
93	General Administration Expenses	's of to	ol cay		*s of to		% of to	d esc		's of to	
	32 Accounting and Legal	12 345	31 (4)		12 545		130,349	ot rev.			ot rev.
	26 Bank/Credit Card Charges	1 630			1 530	- 1	87 509			130 349 87 609	1
	10 Wages (Admin/Auxdian _r)	1			. 010	- 1	89 478			39 478	- 1
	14 Board of Directors/AGM Costs	; 266			1 266	1	68.758			58,758	
	18 City Wages/Salaries			55.510	55 510	- [30.130		791 338	791,338	j
	19 insurance	3 406			3,406	ĺ	36,839			35.839	j
	26 Office Supplies	7 024			7 324		50.699			50 699	}
	22 Other Expenses	5 032		32 403	38,434		72,797		157 952	230,749	
	34 Maintenance/Repairs	1				- 1	8,373			8.373	
	xpenses	32,003	8.4	87.913	119,916	29					

	Ĺ		City Centre	ity Centre			٤a	st Richmond	hmond		
	Comm Assn		City	Combined		Comm Assn		City	Combined		
	5	<u>''</u>	\$	<u> </u>	3/2	5	₹/ _E	\$	5	- %	
9 Centrally Budgeted City Costs	i of	tot rev		5 of	tot rev	'i al	tot rev		3. 01	tot re	
Cal Centre	:		2 230	2 200				2 929	2 929		
Youth Grants	i		35,000	35,000				7,500	7,500		
Marketing (Advertising & Salaries).			3.754	3 754		1		9.727	9 72 2		
Computers			2 465	2 400		İ		4 900	4 800		
Overhead			43,354	43,354	18%			24,955	24,955	3	
otals excluding Capital Items											
Revenues	243,516	100%		243.616	100%	331,833	100%		831,833	100	
Expenses	240,924	39%	239.804	480.728	197%	778.209	94%	655.856	1.434.065	172	
Net Revenue/(Expense)	2,692	115	-239.804	-237,113	97%	53,624	6 ,	-655,856	602,232		
Capital Transactions		ot rev.			ot rev	% of t	lot rev.		% of	tot re	
Depreciation				-271							
Van Replacement Accrual						9770			9 770		
Fitness Eapt Repl Fund	ļ					6326			6 326		
Equipment Purchases											
Depreciation Fitness Equpt											
Depr Furn, Fixt, Computers						ľ					
Donation City Of Rich, Bldg Reno				·				•	•		
Playground Expenses											
Eqpt Replacement Reserve	Ī .										
Building Improvements	[.						
Capital Expenditure									•		
New Storage Rep! Resry									•		
Depreciation (mostly F tness)					ì						
Amortization of Deferred Revenue											
Gain on Disposal										• • • • •	
Van Repl Fund (KIN)	† • • • •	•									
Van Repl Fund (OSC)	1		•		٠ ١			•			
Eapt Rept Fund	t				ł						
Net Expenses/(Revenues)	-271	0%		-271	0%	16,095	24		16.096	2	
				-,.	- 1		• •		10,510		
et Income/(Deficit) after Capital Items	2,962	1%	-239.804	-236.842	ż	37,528	5%	-655,356	-618,328		

			•							
			Hamilton					Sea Island		
	Comm As		City	Combined		Comm. Assn		City	Combined	
	5	4:	\$	\$	٠,	5	, , , , , , , , , , , , , , , , , , ,	5		1
9 Centrally Budgeted City Costs Cal Centre	15	of lot rev	656	% of 586	1cl rev	- of	tot rev.	955	of و د څخو	
You'th Grants			7 500	7 500		į		7 500	7 ± 00	
Marketing, Advertising & Salarias,			3 529	3 528		i		1415	1415	
Computers			2 400	2 100				: 200	1 300	
Overhead			14,194	14,194	4%		•	11,083	11.083	
otals excluding Capital Items										
Revenues	327.9		ı	327,900	100%	80,919	100%		80,919	10
Expenses	325,2			481,889	147%	77,740	96%	88,807	166,547	20
Net Revenue/(Expense)	2 6	26 1',	-156,616	-153,990	-47%	3.179	4%	-88,807	-85,628	-10
9 Capital Fransactions	54	of tot rev		% of (lot rev	% of	tot ray.		% of	tot r
Depreciation									0.	
Yan Replacement Accrual					-				-	
Filness Egpt Repl Fund										
Equipment Purchases				•	-	2 559			2 569	
Depreciation Fitness Equpt			*							
Depr Furn. Fixt. Computers								-		*
Donation City Of Rich, 8:dg Reno								••		
Playground Expenses										
Egpt Replacement Reserve		-								
Building Improvements										-
Capital Expenditure					- 1					
New Storage Rept Resry										
Depreciation (mostly Fitness)										
Amortization of Deferred Revenue			•		-					
Gain on Disposal	•		*** *		i					
Van Repl Fund (KIN))					
Van Rept Fund (OSC)					1					
Egot Repl Fund					1					
Net Expenses/(Revenues)						2,509	3%		2,509	:
et Income/(Deficit) after Capital Items					. !					

	!		South Arm			!		Steveston		
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	S	2/1	\$	5	- 23	<u> </u>	75	<u> </u>		3/5
99 Centrally Budgeted City Costs	% of t	tot rev		ts of	tot rev	% of 1	ot rev		5 of	tol re
Sal Cerve	1		3 5 3 2	3 532		Ì		12,322	12 322	
fouth Grants	1		7 500	7 589				7 550	7 500	
Marketing (Advertising & Balanes)	į		13 401	13.461				18 579	18679	
Computers	1		7 200	7 200		ł		7,200	7 200	
Overhead			31.633	31,633	2",		*	46,200	46,200	4
Totals excluding Capital Items]				
Revenues	1,473,857	100%		1,473,857	100%	1,093,293	100%		1,093,293	100
Expenses	1,434,782	97%	902,675	2,337,457	159%	988.237	90%	981,333	1,970,070	
Net Revenue/(Expanse)	39,076	3%	902.675	-863,599	59%	105,055	10".	-981,833	-875,777	-80
9 Capital Transactions	15 011	ol rev.		10 6	ol rev.	% of t	ot rev.		% of	tot re
Depreciation										
Van Replacement Accrual	.)									
Filness Egpt Repi Fund										
Equipment Purchases										
Depreciation Fitness Equpt	30.575			30 575						
Depr Furn_Fixt_Computers	28 243			28.243						
Opnation City Of Rich Bldg Reno	34,363			34,363	_					
Playground Expenses	1 .					10,000			10,000	
Egpt Replacement Reserve					- 1	71 393			71 393	
Building Improvements					Î	3 168			3,168	
Capital Expenditure	1					16,400			16 400	•
New Storage Rep! Resrv										
Depreciation (mostly Fitness)								•		
Amortization of Deferred Revenue	1				•					
Gain on Disposal	1									
Van Repl Fund (KIN)										
Van Repl Fund (OSC)				* **						
Eapt Rep! Fund	1				•					
Net Expenses/(Revenues)	93,181	6%		93,181	6%	100.961	94		100.961	9
, , ,	1					,			,.01	•
let Income/(Deficit) after Capital Items	-54,105	4%	-902.675	-956,780	- 1	4.094	0%	-981,333	-977,739	

								-	• •			
		ŧ			Thompson				17	es! Richmon	,	
		Comm	Assn		City	Combined		Comm. Assn		City	Cambined	
		- 5		1.3	\$	5	- "	5	1,	\$	\$	1 1
39	Centrally Budgeted City Costs	1	is of	tot rev.		15 01	tot rev	i hof	tol rev		t. of	lot rev
	Ca's Centre	1			7:49	7 +48				1 533	7 233	
	Youth Grants	ļ			7,500	7.500		!		7 500	7 500	
	Marketing (Adved sing & Balanes)				13 611	136**				16 457	16,457	
	Computers	1			5 400	5.400				3 500	. 3600	
	Overhead				33,659	33,659	3*4			35,091	35,091	3
To	tals excluding Capital Items											
	Revenues	1.049	9.557	100%		1,049,557	100%	1,079,521	100%		1,079,521	1005
	Expanses	363	3,791	82%	725,147	1,588,938			98%	500.753	1,562,059	145
	Nel Revenue/(Expense)	185	5,766	18%	725,147	539,380	51'4	******		-500.753	-482,539	45
	0.114	_			_			ļ				
39	Capital Transactions	1	's of t	ol rev.		ol	tot rev.	* alt	of rav		% of	lot re
	Depreciation											
	Van Replacement Accrual	i						i				
	Fitness Egpt Rept Fund	l .										
	Equipment Purchases							r				
	Depreciation Fitness Equpt							i -				
	Depr Furn. Fixt. Computers							•				
	Donation City Of Rich, Bldg Reno											
	Playground Expenses											
	Egpl Replacement Reserve	1			•							
	Building improvements	1										
	Capital Expenditure	i										
	New Storage Rep! Resry	1 40	.287			40 287		•				
	Depreciation (mostly F-tness)		137			44 137						
	Arrortization of Deferred Revenue		137			-14 137						
	Gain on Disposal	j -	.000		-	2 303						
	Van Repl Fund (KIN)	} · · · · · · · · · · ·				-2 303		3 030	-			
	Van Repl Fund (OSC)	ŀ						3,000 3,000			3.000	
	Egpt Rep! Fund							6 000			3 000	
	Net Expenses/(Revenues)	10	.287	41.		38.287	4%		4.07		6 000	
	angerrae or prior condes	10	.201	4-1		35,287	47.	12.000	1%		12,000	157
Yet	Income/(Deficit) after Capital Items	147	479	14%	-725,147	-577.668		6.214	1%	-500,753	-494,539	
	,		-		723,147	-317.000	- 1	0,214	1.3	-500,733	-494,039	

	1		Minoru			i.		Combined		
	Comm. Assn		City	Combined		Comm Assn		City	Combined	
	\$	17,	\$	<u> </u>	١,		7,	5	\$	",
99 Centrally Budgeted City Costs	i i i	:ol rev		i of	tot rev.	i Evalu	tot rev.		i of	tol ra
Cai Centre	!		52	1 152				38 951	38.95	.01.16
Youth Grants								87 500	97 500	
Marketing -Adventising & Salanes	i		5 444	5,444				65 1 5	86 115	
Computers	į		6 000	6 000		1		40 200	40 200	
Overhead			12 596	12,596	3%			252,765	252,765	4
Totals excluding Capital Items						İ				
Revenues	409 747	100%		409,747	100%	5,590,242	100%		6,590,242	100
Expenses	395.684		731,308	1.127.592			94%	4,983,397	11,149,345	169
Net Revenue/(Expense)	14,063		731 308	-717,844			6%	4,983,397	4,559,103	69
not notice (Expanse)	1			717,044	-177.6	424,235		7.300,331	4,553,103	
9 Capital Transactions	% of	lot rev		% of t	ot rev.		ot rev.		% of t	ot re
Depreciation						-271			-271	
Van Replacement Accrua-						9,770			9,770	
Fitness Eqpt Repl Fund					-	ō.326			6,326	
Equipment Purchases	į.					2,509			2 509	
Depreciation Fitness Equpt						30 575		-	30 575	
Depr Furn Fixt Computers						28 243			28 243	
Donation City Of Rich Blog Reno			•			34,363			34,363	
Playground Expenses						10.000			10 000	
Egpt Replacement Reserve	•			•		71,393			?1 393	
Building Improvements	1		•			3 163			3,168	
Capital Expenditure		•			-	16 400			16 400	
New Storage Repl Resry						40.287	-		40.287	
Depreciation (mostly Fitness)						44 137			44 137	
Amortization of Deferred Revenue	1					-44,137	-		-44,137	
Gain on Disposal						-2,000			-2,000	
Van Repl Fund (KIN)	1					3.000			3 000	-
Van Repl Fund (OSC)						3,000				
Egpt Rept Fund	† •		-						3.000	
					- 1	6 000			6 000	
Net Expenses/(Revenues)						262,764	4%		262,764	4
let (ncome/{Deficit) after Capital Items	14,063	3'.	-731.908	-717.844		466 675		1002 303	4 224 267	
iet meomenoenen, alter Capital items	14,063	***=	31,908	-/1/,844	- 1	161,530	25	-4.983,397	-4,821,867	

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

			City Centre			i	1	East Richmond	ı	
	Comm Assi	,	City	Combined		Comm Assa		City	Combined	
	S		5	<u> </u>	, ,	\$	3.	\$	\$	
DEMOGRAPHIC SUMMARY	1									
Preschool						:				
3* Preschool - Licensed	34 10:			94 105		147 987			147 387	,
95 Preschool - Other	15.71			15 77		36 22°			36 227	
Revenues Of Preschool = 1 denses	39.878 59.146		-6.303	99,87					184,213	
01 Preschool = glensed 05 Preschool = Other	15 39		45 239 13 969	104 375		132 519		43.279	175 398	
Expenses	74,23		59,209	29 063 1 33,44 1		41 813 174,432		3 567 46,846	45.380 221,278	
Net Revenue:(Expense)	25,64		-59,209	-33.563		9,781	51:	-46,845	-37,065	
Children						1				
07 -DSC	İ					121 509			121 509	,
11 Orlidren	51 191			51 191		29,892			29 892	
15 Summer Challenge	3 590			3 693		54,623			54.623	
Revenues 07 OSC	54,384	100%		54.884	100%	206,124	100%		206,124	
11 Children	45 945		40,629	85 574		125,786		23 025	143 811	
15 Summer Chatenge	7 645		45,029	7 648		33,531 63,496		93 222 9 529	126 752 73,925	
Expenses	53.594		40,629	94,222		222,813	108%	125,776	348,589	
Nat Revenue/(Expense)	1.290		40,629	-39.339		-16,689	-8%	-125,776	-142,465	
Youth	1									
19 Youth - Programs	39 514			39,614		39,091			39 091	
23 Youth - Air Attack						36 231			36 231	
27 Youtn – RYSL	ì									
33 Youth - Night Shift Revenues	30.00					10 472			10 472	
19 Youth - Programs	39,614 49,372		12 874	39,614 52,246		85,794 66,769	100%	15 841	85,794	
23 Youth - Air Attack	+3,3.2		12014	25 7 40	' i	32,391		15,841	82 610 44 008	
27 Youth - RYBL	1					32,351		11,51	44 000	
33 Youth - Night Shift	ì					13.354		11 448	24 802	
Expenses	49,372	125%	12,874	62,246	157%	112,513	131%	38,906	151,419	176
Net Revenue/(Expense)	-9.757	25'	12,874	-22,632	-57%	-25,720	-31%	-38,906	-65,628	
Adult	ļ									_
35 Adults	18 4 16			18 4 16		53,546			53,546	
Revenues 35 Adeits	18.416	100%	16.4.3	18,416		53,546	100%		53,546	100
Expanses	10 364 10,064	55%	15,112 15,117	25 177 25,177		29,863 29,863	56%	66,182	96,044 96,044	179
Net Revenue/(Expense)	8,351	45%	-15,112	-6,761	-37%	23,683	44%	66,132 -66,182	-12,499	79
Seniors								50,102		-1.3.
39 Seriors	1 .				i					
43 Senors - CLT					ŀ					
Revenues	1				ļ					
39 Seriors 43 Seriors - Cl I	1				- 1	4 763		3 754	8 5 1 7	
43 Seniors - CLT Expenses					1					
Het Revenuel(Expense)	<u> </u>		······································			4,763 -4,763		3,754 -3,754	-8,517 -8,517	
Fitness and Sport	†							-3,/34	-0.317	
47 Sitness [inc Aerobics & Child Minding)	1				- 1	37 462			97 482	
5† Tecnis						2 302			2UL	
53 Racquet Sports/Volleybari	16 254			16 254	- 1	75.369			75 309	
Revenues	16,254	100%		16,254	100%	172,791	100%		172,791	1001
47 Fitness (inc Aerobics & Child Minding)						82,766		:18 039	206 80 5	
51 Tennis 53 Racquet Sports/Volleybah										
Expenses	11.400 11,400	70%	19 083 19.083	30 483 30,48 3	1004	14 472		55 672	80 144	
Net Revenuel(Expense)	4,854	30%	-19,083	-14,230	188%	97,238 75,553	56% 44%	-183,711	280,949 -108,158	63
	1.051	30.1	-73,303	714,230	-50 /3	73,333	44.1	-103,711	-100,138	-0.5
Other Programs and Events					1					
55 Other Programs	3 145			3 145		79 541			79 541	
63 Signature Events	9 760			9,760	ļ					
Revenues	12,905	100%		12,905	100%	79,541	100		79,541	100*
55 Other Programs	13 772		23 321	42 593		74,570		16 652	91 222	
63 Signature Events	12 527	20	7 986	20 4 1 3		9,252		19,714	28,966	
Expenses Net Revenue/(Expense)	26,299	204%	36.707 -36,707	63.008	488%	83,822	105	36,366	120,188	151%
det gesangederkhause)	-13,394	-10475	-30,707	-50,101	388%	-4,282	-514	-36,366	-40,647	51%
Combined Regular Programs]				- }					
Revenues	241,951	100%		241,951	100%	782,008	100%		782,008	100%
Expenses	224,961	93%	183.615	408,576		725,444	93	501,541	1.226,985	1575
Net Revenue!(Expense)	16,989	744	-183,615	-166,625	69 4	56,564	7 '	501,541	444 377	571

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

• 1			Hamilton					Sea Island		
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	5	٠.	\$	<u> </u>	*,	S	<u></u>	\$	5	<u> </u>
DEMOGRAPHIC SUMMARY	;					l				
Preschool	:					i				
01 Preschab: - u censed	i					22 795			22 395	
05 Preschadi - Other	9 262			9 262		4 139			4 139	
Revenues	9,262	1001		9,262	100%		100%		26,534	
31 Preschool - Licensed 35 Preschool - Other	0.587		49 GC			2. 936		11 214	33 150	
J5 Preschool - Other Expenses	9.587	104%	19,901	29,428 29,488	318%	2 938 24,874	241	1 170	4,108	
Nat Revenuer(Expense)	-325		19,901	20.225		1,860	34% 6%	12,384 -12,384	37.258 -10,724	
Children	1		.,,,,,,,,,	-10.123	-2.0	1,000	0/3	*12,384	710,724	
07 OSC	234 321			234 321						
11 Chiloren	9 262			9 262		7 637			7 587	
15 Summer Chaireage	49 107			48 107		14 071			14 371	
Revenues	291,690	100%		291,690	100%	21,758	100%		21,758	100*
37 OSC	194,454		#C 228	204 662						
11 Christen	9 587		8,70:	18 268		5,454		4,569	10.024	
15 Summer Challenge	57 368		8.979	66 846		15 576		12 044	27 620	
Expenses	261,908	90"	27,908	289,816	99%	21.030	97%	16,613	37,643	
Net Revenue/(Expense)	29,782	10"	-27,908	1,874	155	728	31%	-16,513	-15,886	.73*
Youth						_				
19 Youth = Programs 23 Youth = Air Attack	1 793			: 783		4 54 1			4 541	
23 Youth – Air Attack 27 Youth – RYBL										
33 Youth - Night Shift]									
Revenues	1 783	100%		1 783	100%	4,541	100%		4,541	1004
19 Youth - Programs	1 159		2 22 1	3,690	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4 54 1	1007	3 883	8,424	100
23 Youth - Air Attack						- 41.		0 200	0.424	
27 Youth = RYBL										
33 Youth - Night Shift										
Expenses	1,469	82**	2,221	3,590	207%	4,541	100%	3,883	8,424	1865
Net Revenue/(Expense)	314	18%	-2,221	-1.907	-107%			-3,583	-3,883	-86
Adult	1									
35 Adults	2 '15			2,715		7 045			7 045	
Revenues	2,715	100%		2,715	100%	7,045	100%		7,945	100%
35 Adults	2 206		3 808	5 014		3 570		5,621	10,191	
Expenses	2,206	81*4	3,808	6,014		3,570	51%	6,621	10,191	145*
Net Revenuel(Expense) Seniors	509	19%	-3.808	-3,299	-121%	3,475	49%	-6,621	-3,146	45"
39 Seniors	300			300	ļ					
43 Servers - CLT	1			303	1					
Revenues	300	100%		300	100%					
39 Seniors	354	•		354	7.0					
43 Senors - CLT					!					
Expenses	354	118%		354	118%					
Net Revenuei(Expense)	-54	-18%		-54	-18%					
Filness and Sport										
47 Fitness (inc Aerobids & Gn/d Minding)	ì				ļ					
51 Ternis	i				,					
53 Racquer Sports Volle, bar	11 590			11 500	- 1					
Revenues 42 Edness inc Aerobios & Child Mindion)	11,500	100%		11,500	100%					
, terestoes s a 1 ma g,	+				i					
51 Tensis										
53 Racquet Sports-Volleyball Expenses	10.819 10,819	94%	15 368 15,368	26 187	2201/					
Net Revenue/(Expense)	681	5%	-15,368	25,187 -14,687	-128%	·				
Het Revender(Expense)		374	-13,368	-14,007	-12074					
Other Programs and Events					- 1					
55 Other Programs	4 94 1			4 94 1	- 1	3 706			3 706	
63 Signature Exents				- ,-1		3.00			פהינ	
Revenues	4,941	100%		4,941	100%	3,706	100%		3,706	1005
55 Other Programs	5 504		3 769	15,272		4 394		3 158	8.052	
53 Signature Events								5 .55	0.006	
Expenses	6,504	132%	8,769	15,272	309%	4,894	132%	3.158	8.052	217*
Net Revenue/(Expense)	-1,563	32"	-8,769		209%	-1.188	-32%	-3,158	4,346	-1175
	ļ ———									
Combined Regular Programs	-				- 1					
Revenues	322,192	100%		322,192		63.583	100%		63,583	
Expenses	292.848	91%	77,974	370,822	115%	58,908	93%	42,660	101,563	1601
Net Ravenue.(Expense)	29,344	9%	-77.974	-48,630	-15%	4.675	7 %	-42,660	-37,985	-60

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

	1		South Arm			1		Stevesion		
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	:\$	12	5	<u> </u>	- 4	s	2,	<u> </u>	\$	%
DEMOGRAPHIC SUMMARY	:									
Preschool										
01 Preschool - Litensed	122 321			222 323	7	254 232			284 032	
05 Preschool - Other	*3 5 4 4			16 544		51 925			51 925	
Revenues 31 Preschool decsed	241,371			241,371			100%		335,957	
31 Preschool - Litensed 35 Preschool - Other	158 51 1 18.847		55 204	243 315		225 003		51 897	276 901	
Expenses	207,459		16 518 73.222	36,855 280,680		23.711 248.714	74%	53 786 105,685	77 498	
Net Revenue/{Expanse}	33,912		-73 222	-39,310		87 243	26%	-105,685	354,399 -18,442	
Children								1,03,003	77,441	
07 GSC	415 574			416 574						
11 Children	36 929			35 929		34 021			34,021	
15 Summer Challenge	15. 376			157 376		37 331			87 331	
Revenues 37 OSC	610 879				100%	121.352	100%		121,352	100
11 Children	428,018 30 483		63 394 53 372	491 411						
15 Summer Chailenge	159 737		18 436	84 455 17" 173		25 291 92 182		53 587 68 109	78,978	
Expenses	617,238	101%	135,801	753,039		117,473	97%	121,797	160 292 239,270	
Nal Ravenuel(Expensa)	-6,359	-114	-135,801	-142,160		3,878	314	-121,797	-117,918	
Youth									,,310	
19 You'th ~ Programs	54 374			54,374		38,58?			38 567	
23 Youth – Air Attack	1									
27 Youth - RYSL 33 Youth - Night Shift					į					
33 Youth - Night Shift Revenues	3.257	1005/		3 257		1 255			1 255	
19 Youth - Programs	57,631 91 110	100%	14 761	57.631 105,872		39,842	100%	47.700	39,842	100"
23 Youth - Air Attack	1 31			05,872		55 929		47 292	103,221	
27 Youth - RYBL	į				ł					
33 Youth - Night Shift	19 315		4 92 1	24 135	i	11 814			11.814	
Expanses	110,425	192%	19,582	130,007	226%	67,743	170%	47,292	115,035	2891
Net Revenue/(Expense)	-52,794	-92%	19,582	-72,376	·126°,	-27,901	-70%	-47.292	-75,193	
Adult	-									
35 Adurs	35 515			35 5 15	[36,951			36,951	
Revenues	35,515	100%		35,515	100%	35,951	100%		36,951	100%
35 Aduits	18 537		21 31?	39 854		17,595		19 385	37,480	
Expenses Net Revenue!(Expense)	18,537 16,976	521/4 481/4	21,317 -21,317	39,854 -4,340	112%	17,595	48%	19,885	37,480	
Seniors	10,375	40 /	-21,377	-4,340	-1274	19,355	52"	-19,885	-529	-1%
39 Senors	25,637			25 037	- 1	8 721			8 721	
43 Seniors - CLT					i	0 2.			0,721	
Revenues	25,037	100%		25,037	100%	8,721	100%		8 721	100%
39 Seniors	55 955		34 595	90 550	- 1	38.998		17 330	56,327	
43 Seniors - OLT					- 1					
Expenses	55,955		34,595	90,550		36,998	447%	17,330	56,327	646
Net Revenue/(Expense)	-30,918	-123*/s	-34,595	-65,513	762 %	-30.277	347%	-17,330	47,606	-546
Fitness and Sport 47 Fitness (inc Aerobics & Child Minding)	366 385			266 306	- !					
31 Tennis	396 355			366 385	- 1	169 259 200,450			169,259	
53 Racquet Sports/Volleyball	52 407			52,407	- 1	18,653			200 450 18,653	
Revenues	428,792	100%		428,792	100%	188,362	100%		388,362	100%
47 Fitness (inc Aerobics & Child Minding)	292 956		293 691	586 047	102	125,707		105 458	232 165	100-1
51 Tennis	}					135 183		216 260	351.442	
53 Racquet Sports/VolleyLai	756		103,096	103 852	- 1	14,177		10 995	25,171	
Expenses	293,712	68%	396,187	689,899	161%	275,066	71%	333,713	608,779	157%
Net Revenue/(Expense)	135.080	32%	-395,187	-261,107	-61%	113,296	29 %	-333,713	-220,417	-57%
Other Greenene and French	1				- 1					
Other Programs and Events 55 Other Programs	2411			2	- 1	22.4.2				
63 Signature Events	2 - 11			2 411	ļ	32,142 93,250			32 142	- 1
Revenues	2.411	100%		2,411	100%	93,250 125,392	100%		93,250 1 25,392	100%
55 Other Programs	43 940		13 211	56 251		17,282	100	18.498	125.392 35.780	100%
63 Signature Events	1				- 1	72,434		102,734	175 16B	
Expenses	43,040		13,211	56,251	2333%	89,716	72	121,232	210.948	168%
Net Revenue/(Expense)	-10,629	****	-13,211	-53,840		35,676	78 /•	-121,232	-85,556	-68%
Seekierd Occurre Occ	1									
Combined Regular Programs		****								j
Revenues Expenses	1,401,635 1,346,355	100% 95%	693,916	1,401,635		1,056,577	100%		1,056,577	100%
Net Revenue/(Expense)	55,270	4%	-693,916	2,040,282 -638,646	146%	855,306	81%	756.933	1,622,238	154%
	33,210	4.4	-032,810	-0.10,046	-46%	201,271	19',	-766,933	-565,661	-54"

Appendix B - Community Association and City Revenue & Expense Detail.xls Detail

• •		-	76							
	Comm Assa		Thompson City	Combined		Comm Assn		Vest Richmone City	Combined	
	<u> </u>	4.	5	S	14	5	₹6	5	\$	=4
DEMOGRAPHIC SUMMARY										
Preschool	:					!				
01 Preschad – Licensed	: 170 853			170 853		142 546			142 546	;
05 Preschoor - Cines	56 749			53 749		19,617			18 9 17	
Revenues	229.601	100%		229.601		151,163	100%		161,163	3 1001
01 Preschool – Licensec 05 Preschool – Citier	35 522		37 748	165 279		125 381		60 975	185 356	
05 Preschool - Other Expenses	€0 021	87";	17 257	7:278		16 229		17 512	33 741	
Net Revenue/(Expanse)	1 199,043		45,006 -45,006	244,049	106°5	141,609 19,554		78,488 -78,488	220,097 -58,934	
Children	30,330		43,000	-14,447	. 4071	19.554	127	-10,468	-30,834	37
07 OSC						458 901			408 901	
11 Chigren	31 399			91 399		66 542			66.542	
15 Summer Charlenge	75 531			75,531		124 ê 1 û			124 610	
Revenues 07 CSC	166,931	100		165,931	100%	600,053			600,053	
11 Chifdren	54,715		77.700			373,116		26 213	359 329	
15 Summer Charlenge	65 497		72 606 2 2 326	127 321 87 824		55,802 119,580		77 157 13 526	132,959 133,106	
Expenses	120,212	72	94.932	215.145	129%	548,498	91%	116,896	665,394	
Nat Revenue/(Expense)	46,719	28.	94,932	-48,214		51,555	9%	-116,896	-65,341	-111
Youth										
19 Youth - Programs	21 342			21 042		69 690			60 690	
23 Youth – Arr Atrack 27 Youth – RYBu	1					25.0				
33 Youth - Night Shift	2 242			2 242		85,635 1 826			85.635	
Revenues	23.284	100%		23,284	100%	148,151	100%		1,826 148,151	
19 Youth - Programs	59 346		36 359	96 205		76.093		21 283	97.377	
23 Youth - Air Attack									33	
27 Youth - RYSL	-					35 635			85 635	
33 Youth - Night Shift	2 218			2 2 ! 3		1,938		9,561	11,498	
Expenses Net Revenue/(Expense)	61,564 -38,281	264%	36,859 -36,859	98 423 -75,140	423%	163,666	110%	30,844	194,510	
Adult	*30,201	-10473	-30,839	-/3,140	-323-4	-15,515	-10%	-30.844	46,359	31'1
35 Adults	15 561			15 561	i	11 259			11 259	
Revenues	15,561	100%		15,561	100%	11.259	100%		11,259	
35 Aduds	9 783		16 822	26 605	ļ	8 203		37 937	45 240	
Expenses	9.783	63%	16.822	26.605	171%	8,203	73%	37,037	45,240	
Net Revenue/(Expense) Seniors	5,778	37%	-16,322	11,044	-71%	3,056	27%	-37,037	-33,981	302
39 Senors	12 297			12 297	ļ	729			729	
43 Senors - CuT	1			12 237	į	743			729	
Revenues	12,297	100%		12,297	100%	729	100%		729	100'
39 Seniors	29 251		23,664	52 916		4,674		14 550	19.324	
43 Seniors - Cuf	Ì									
Expanses	29,251		23,664	52,915			641%	14,650	19,324	
Net Revenue/(Expense) Fitness and Sport	16,355	-138'5	-23,564	-10,519	-330%	3,945	-541%	-14,650	-18,595	*###
47 Fitness (inc Aerobics & Colid Minding)	407 185			107 185		118,130			1-9 - 30	
51 Tenns	12,683			12,583	ĺ	-10,130			118 130	
53 Racquel Sports-Molleyba:	26 220			26 220	1	15 983			16 983	
Revenues	446,088	100%		446,088	100%	135,113	100%		135,113	100
47 Fitness (inc Aerobics & Child Minding)	215 249		238 972	454 22*		100,951		37 876	138 827	
51 Tean's 53 Racquet Sports Volleybas	5 645		2 959	9614	- 1			_		
Expenses	221,894	50%	56 418 298,359	56 418 520,253	117%	4,546 105,498	78%	27 786	32 333	
Net Revenue/(Expense)	224,194	50*	-298,359	-74,165	-17%	29,616	227	65,662 -65,662	171,160 -36,047	127'
	1					20,010			30,047	
Other Programs and Events					- 1					
55 Other Programs	10 507			10,507	ĺ	3,766			3 766	
63 - Signature Events Revenues	109 738			109,738	į					
55 Other Programs	120,245	100%	2 2.2	120,245	100%	3,766	100%		3,766	100%
53 Signature Events	10 975 106 426		3 213 9 588	14 189 116,014	Ì	10,780		11 286	22 066	
Expenses	117,401	98%	12,801	130,202	108%	10,780	2864.	11,286	22,066	5054
Net Revenue (Expense)	2,844	2%	-12,801	-9,957	87	-7,014		-11,286	-18,300	
				····						1
Combined Regular Programs					į					
Revenues	1,014,006			1,014,006	100%	1,060,234	100%		1.060.234	100%
Expenses Net Revenue.(Expense)	759,149 254,857	75%	528,443 -528,443	1,287.593	127%	982,927	93%	354,863	1,337,790	126%
	£ 34,037	23.1	-320,443	-273,586	-27%	77,307	7%	-354,863	-277,556	-26%

				Minoru			1		Combined		
		Comm Ass	n	City	Combined		Comm. Assn		City	Combined	
		<u> </u>	14	s	\$	ν,	s	**	<u> </u>	<u> </u>	. * 1
neuno	GRAPHIC SUMMARY						1				
Presch							-				
- Treatin	Preschool – urcensed	ŀ					1 774 744			074 744	
25	Prescheel - Other	}					213,236			213,235	
Rev	enues						1,287,979	100%		1,287,979	
31	Preschool – Licensed						391,712		295,557	1 187,259	
05	Preschool - Other	1					188,238		145 183	333 421	
	enses	ļ					1,079,950	84%	440,740	1,520,690	
Net	Revenue/(Expense)	ļ					208,029	16%	-440,740	-232,710	13*
Childre		1									
37 11	OSC Children						1 181 404			181 494	
15	Summer Charenge	i					326.923 565 342			326 923 565 342	
	enues						2,073,569	100%		2,073,669	
07	OSC	1					1,121,374		122 860	1 244.234	
- 11	Ch Idren	i					260,808		404 542	665 351	
15	Summer Challenge	1					580,584		152,949	733 533	
Exp	00505						1,962,766	95%	680,352	2,643,118	127*
	Revenue/(Expense)						110,903	5%	-680,352	-569,448	
Youth		1					ľ				
19	Youth - Programs	!					259,722			259 722	
23	Youth - Air Attack	ļ					36,231			36 231	
27	Youth - RYBL	1					85,635			85,635	
33	Youth - Night Shift)					19,052			19,052	
	90093	1					400,640	100%		400,640	1007
19	Youth - Programs	i					404,629		155,015	559,644	
23	Youth - Air Attack	1					32,391		11 617	44 008	
27 33	Youth - RYBL	1					85 635 48.639		25 830	85 635 74,468	
	Youth - Night Shift enses	1					571,294	143%	192,461	763,755	1915
	Revenue/(Expense)	}					-170,654	43%	-192,461	-363,115	
Adult	No to not (Capenso)	t		• • • • •			-170,054		-1,72,401	-303,113	
35	Aduits						181 097			181 007	
	enues	ļ					181,007	100%		181,007	1005
35	Adults	!					99 821		186,784	286,606	
Ехр	00503	ł					99,821	55%	186.784	286,608	158%
Net	Revenuei(Expense)	1			**************		81,185	45%	-186,784	-105,599	\$87
Seniors	•					-					
39	Seriois	127 41			127 414		174 498			174 498	
43	Senors - CLT	48 98			48.985		48,986			48,986	
	ennes.	176,40			176,400	100%		100%		223.484	100%
39	Ser crs	88 69		164 373			222,689		258,366	481.056	
43	Senors – CtT	51,85		297 571	349,528		51 857		297.671	349 528	
	enses Parraments	140,55 35,84		462,044 -162,044			274,546	123%	556,038 -556.038	830,584 -607,100	372
	Revenue/(Expense) and Sport	35,64	20	-162,044	-320,190	-24271	-51,062	-2379	-350.038	-607,100	-2127
Funess 47	Filness (inc Aerobics & Child Minding)						1 158 442			153 142	
51	Tennis	-					213 133			213 133	
53	Racquet Sports/Volleyball	1					227,326			227 326	
	enues	1					1,598,300	100%		1,598,900	100%
47	Friness (inc Aerobics & Child Minding)	1					817 629		794 437	1 612 066	
51	Tennis	1					141,827		219 229	361 056	
53	Racquet Sports/Volleyball	İ					56,170		298,418	354,588	
Exp	86585						1,015,626	64%	1,312,084	2,327,710	146%
Net	Revenuel(Expense)						583,274	36%	-1,312,084	-728,810	-46%
											·
	ograms and Events										
55	Other Programs	70 30	1		70,301		210,459			210 459	
53	Signature Events	1					212 749			212 749	
	enues .	70,30			70,301	100%	423,208	100%		423,208	100%
55	Other Programs	49,855)	54 482			231 572		158 090	369,762	
63	Signature Events	1	71%	19.285	49 285	24021	200,639	102%	189 207	389.846 779.608	184%
	enses	49,855		103,767	153,622 -83,320	219%	432,311 -9,103	-2%	347,297 -347,297	779.608 356,400	-84%
Met ?	Revenue/(Expense)	20,44	53.1	103,767	-53,320	-11976	-9,103	-276	-3=1,23/	-138,400	-64-74
		t									
Combine	ed Regular Programs	ľ									
	ed Regular Programs	246 701	100%		246 701	100%	6 183 827	100%		6 188 887	100%
Reve	ed Regular Programs inues inses	246,701 190,406		565,811	246,701 756,217		6,188,887 5,436,315	100 % 88%	3,715,755	6.188,887 9,152,070	100 % 148 %

				City Centre			-	Εa	st Richmond	1	
		Comm Assn		City	Combined		Comm Assn		City	Combined	
		\$	1/4	<u> </u>		= =	3	15	s		3/4
ther R	evenues and Expenses	* of	ot rev		% of t	ot rev	% of t	ol rev		Soft	tal rev
31	Food and deverage	İ					1				
35	Facility Rental (Rooms, Sport)	361			361		18 150			18 180	
39	General Revenue	1,354			1 304		31 645			31 545	
Rev	enues	1,665			1,665		19,325			49,825	
31	Food and Beverage	1					İ				
35	Facility Rental (Rooms, Sport)	i					526			526	
93	General Administration Expenses	15 963		12 536	28,793		52, 39		129 360	181 499	
99	Centrally Budgeted City Costs			43 354	43 354				24 355	24 955	
99	Capital Transactions	-271			-271		16 096			1€ 096	
Exp	enses	15,692		56,190	71,8B2		68,861		154,315	223,176	
Net	Revenue/(Expense)	-14,027	5 /	-58.190	-70,217	-29%	-19,036	-2*4	-154,315	-173,351	-211
heck T	ntal	2,962	155	-239,804	-236,842		37,528	5%	-655.856	-618,328	

		!		Hamilton			į		Sea Island		
		Comm Assn		City	Combined		Comm. Assn		City	Combined	
		\$		\$		% <u>.</u>	- 5	D,	<u> </u>	5	- %
Olher R	evenues and Expenses	: of	tot rev		¹₃ of t	ol rev.	Soft	ol (av.		5- of	tol re
3.	Pood and Beverage						ļ				
35	Facility Rental (Rooms, Sport)	765			765		11 074			11 074	
39	General Revenue	4,943			4945		6 262			5 252	
Rev	enues	5,708			5,708		17,336			17,336	
ÿ.	Food and Beverage										
35	Facility Rental (Rooms, Sport)	105			156		1 293			1 290	
93	General Administration Expenses	32 320		64 447	35.768		17 542		35 364	52 607	
53	Centrally Budgeted City Costs	i		14 194	14,194				11 683	11 383	
39	Capital Transactions	j					2,509			2 599	
Exp	ROSBS	32,426		78,542	111,068		21,341		46,147	67.488	
Net	Revenue!(Expanse)	-25,718	3	-78,642	-105,360	-32%	-4,005	-5%	-46,147	-50,152	-62
Check T	otal	2,626	14	-156,616	-153,990		670	114	-88,807	-88,137	

				South Arm			· • ;				
		Comm Assn		City	Combined		Comm. Assn		Steveston	Combined	
		5	٠٠,	\$		14	5	*5	5	5	٠,
)Iher R	evenues and Expenses	1 101	ot rev		Scatt	ot rev	3 01 0	nt ray		², qf	
31	Flood and Beverage				• • • •		,	0114		101	101 15
85	Facility Rental (Rooms, Sport)	1 18 518			13 618		31 372			21.272	
39	General Revenue	53 505			53 805		14 743			14 743	
Rev	enues	72,222			72,222		35,716			36,716	
∂1	Food and Beverage						1		•	30,7 10	
65	Facility Rental (Rooms, Sport)	3 465			3 465		395			385	
93	General Administration Expenses	84 352		*** *28	262,078		132 547		168 700	301 247	
99	Centrally Budgeted City Costs	1		31 533	31 533		1		46 200	46.200	
99	Capital Transactions	93 181			93 181		100 961		.0 200	100 951	
Exp	enses	181,598		208,759	390,356		233,893		214,960	448,793	
Na1	Revenue/(Expense)	109,375	-7'-	-208,759	-318,134	2211		181.	-214,900	-412,075	-38
heck T	otal	-54.105	4%	-902.675	-956,780		4,094	0%	-981,833	-977,739	

		Ĺ.	Thompson				West Richmond				
		Comm Assn		City	Combined		Comm Assn		City	Combined	
		\$	*,	5	<u> </u>		5	₹,		\$	٠,
Other R	evenues and Expenses	's of !	ol rev		to of t	tat rev	S of t	ot rev		i ot	tot rev
81	Food and Beverage						i				
65	Faculty Rental (Rooms, Sport)	.3 609			13 502		7 476			475	
89	General Revenue	21 343			2.943		11,912			11312	
Re	enues	35,551			35,551		19.287			19,287	
31	Food and Beverage	ł								-,	
35	Facility Rental (Rooms, Sport)	817			1817		3.767			3.767	
33	General Administration Expenses	02.325		163 044	265 369		74 512		110 799	*85.411	
99	Centrally Budgeted City Costs	1		33 659	33 659				35 691	35 091	
99	Capital Transactions	38,287			38.287		12 000			12 000	
Exp	anses	142,929		196,703	339,632		90,380		145.890	236 269	
Net	Revenuel(Expense)	107.378	-10".	195,703	-304,081	-291	-71,092	-7%	-145,890	-216,982	-201
Check i	otal	147,479	14%	725 147	-577.668		6.214	155	-500,753	-494,539	

		i		Minora			!		Combined		
		Comm Assn	_	City	Combined		Comm Assn		City	Combined	
		<u> </u>	٠,	<u> </u>		Va	\$	٠,	<u> </u>	5	٠,
Other Revenues	and Expenses	il sant	lol rev		11 at 1	ot rev	14 of 1				
	and Beverage	1 144 528				OI YEV		OI rev			tot rev
	y Rental (Ruams, Sport)	2 293			44 528		144 528			*44 528	
. ,	al Ravenue				2 293		94,346			94 346	
Revenues	Si italende	16 124			16 124		162 381			152 381	
	nd Beverage	163,046			163,046		401,355			401.355	
		173 185		55 587	238 773		73, 185		55 537	236 773	
	/ Rental (Rooms, Sport)	96			90		11,545			11,545	
	ai Administration Expenses	32 003		37 913	119 916		544 903		949 289	194.192	
	Ny Budgeled City Costs	İ		12,596	12 598				252 765	252 765	
99 Capitat	Transactions	1					252 764		232 33		
Expenses		205,278		166,098	371,374		992,397		4 36 7 640	262 764	
Not Revenueli	(Expense)	42 232	10'	166.098	-208,328	-31%		-9%	1.267,642	2,260,039	
					230,326		-331,042	*9.1	-1.267.642	-1.858.684	-287
Check Total		14,063	3%_	731,908	-717,844		161,530	2%	-4,983,397	4,821,867	

APPENDIX C

CULTURE & HERITAGE AND CITY REVENUE & EXPENSE SUMMARY

Appendix C - Culture & Heritage and City Revenue & Expense Summary.xls Summary

	London Heritage Farm				Steveston Museum				
	Cultural As	ssociation	City	Total	Cultural As	sociation	City	Total	
	<u> </u>	% of Rev.	\$	\$	<u> </u>	% of Rev	\$	\$	
Surpluses	1				İ				
Previous Year's Surplus bif	-		39,000	39 000			21 000	21.000	
Appropriated Surplus Current Yr	ļ		39 000	39 000			21 000	21,000	
Net Surplus Created/(Consumed)									
Grants Received	1								
Revenue	4 914			4.914	2.388			2.388	
Net Revenue/(Expenses)	4,914	6%		4.914	2,388	1%		2,388	
Other Fundraising									
Revenue	3 387			3,387	2 327			2 327	
Net Revenue/(Expenses)	3,387	4%		3,387	2,327	1%		2,327	
Davis and A. M. W.									
Revenue Activities Revenue	62,985	73%		62.985	1 007 400	0.057		207 - 20	
Excenses	22,238	26%		22,238	237,130 232,728	98% 96%		237 130 232,728	
Net Revenue/(Expenses)	40,747	47%		40,747	4,402	2%		4,402	
Sunday Bayes									
Sundry Revenue Revenue	14.528			14,528	167				
Net Revenue/(Expenses)	14,528	17%		14,528	157	0%		157 157	
Programs	i								
Revenue Expenses	İ				f				
Net Revenue/(Expenses)	<u> </u>	-			<u> </u>				
	<u> </u>	····-			}				
Salaries and Benefits	ì								
Expenses	48,630		61,347	109,977	2,857		30,674	33.531	
Net Revenue/(Expenses)	-48,630	-57%	-61,347	-109,977	-2,857	-1%	-30,674	-33,531	
Suilding Costs	ļ					+4.			
Expenses			22,938	22,938			12,351	12,351	
Net Revenue/(Expenses)	ļ		-22,938	-22,938			-12,351	-12,351	
Administration Expenses	1								
Accounting and Legal	365			365	376			376	
Bank Charges/Interest	1.349			1 349	0.0			3,3	
Board of Directors/AGM/Meetings	1.047			1,047					
Depreciation	1								
Insurance Mainlenance and Repairs	3.362 431			3.362 431	2,087			2,087	
Office Supplies	1 030			1,030	60 918			50 918	
Other Expenses	6 958		2 568	9,626	1.566		898	2 464	
Expenses	14,542	-	2.668	17210	5,007	-	898	5.905	
Net Revenue/(Expenses)	-14,542	17%	-2,668	-17.210	-5,007	-2%	-898	-5,905	
City Centrally Budgeted Expenses	İ			ļ					
Expenses	ĺ							1	
Net Revenue/(Expenses)		-				-	• •		
Combined Not Reviewell Function	10.6	•	^^						
Combined Net Revenuel(Expenses)	404		-86,954	-86,550	1,410		-43,923	-42,513	
Total excluding Surplu transfers				1					
Revenue	85,814	100%		85.814	242.002	100%		242.002	
Expenses	85,410	100%	86,954	172,364	240.592	99%	43,923	284 515	
Net Revenue/(Expenses)	404	0%	-86,954	-86,550	1,410	1%	-43.923	-42,513	
Percent of Combined									
Revenue	100%			100%	100%			100%	
Expenses	50°6		50°5	100%	85%		15%	100%	

COMMINED REVENUE AND EXPENSES F

	Britannia Heritage Shipyard			Richmona Museum				
	Cultural As	sociation	City	Total	Cultura! As	ssociation	City	Total
	\$	₃ of Rev		<u> </u>	5	% of Rev		
Surpluses	i				1			
Previous Year's Surplus of	1		67 873	67 873	1			
Appropriated Surplus Current Yr	. !		67 873	67 873			10.180	10 180
Net Surplus Created/(Consumed)							-10,180	-10,180
Grants Received	İ							
Revenue	!				10.000		24.000	20.000
Net Revenue/(Expenses)					16,930 16,930	45%	71,993	88,923
	1				10,330	43.6	71,333	06,923
Other Fundraising	1				ĺ			
Revenue	31,933			31 933	3 651			3,651
Net Revenue/(Expenses)	31,933	96%		31,933	3.651	10%		3,651
Revenue Activities	1				!			
Revenue	892	3.		892				
Expenses	155	3°C		155	ļ			
Net Revenue/(Expenses)	737	2%		737				
Sundry-Revenue								
Revenue	162		49,724	49.826	2,002		4,000	6,002
Net Revenue/(Expenses)	102	0%	49,724	49,826	2,002	5%	4,000	6,002
								<u> </u>
Programs								
Revenue	200	1%	14.719	14 919	15.443	4175		15,443
Expenses Net Revenue/(Expenses)	1 243	-3%	-32,298	-33,341	14,636 807	38%	126 781	141 417
	-1,043	-3,8	-JZ,Z30	-33,341		276	-126,781	125,974
Salaries and Benefits	ì							
Expenses	40		156 770	156.810	19,909		154,376	174.285
Net Revenuel(Expenses)	-40	0%	-156,770	-156,810	19,909	-52%	-154,376	-174,285
Building Costs								
Expenses	-		36.223	36 223			19,970	19,970
Net Revenue/(Expenses)			-36,223	-36,223			19.970	-19,970
Administration Expenses Accounting and Legal	-109							
Bank Charges/interest	91			-109 91	1 359 128			1,359
Board of Directors/AGM/Meetings	327		51	378	120			128
Depreciation	52			3.0	480			480
insurance	2.025			2.025				
Maintenance and Repairs			3,167	3.167				1
Office Supplies Other Expenses	17		3 CC8	3.025	349		1 918	2.267
Expenses	837 3,188		19 4 10 25.636	20,247	1,159		5,186	5,645
Net Revenue/(Expenses)	-3,188	-10%	-25,636	28 824 -28,824	3,475 -3,475	-9%	7,404	10.879
	1 37.55	10.0	13,050	20,024	-5,475	-378	-1,404	-10,079
City Centrally Budgeted Expenses	į.			ļ				
Expenses			3,080	3.080		_	27 521	27.521
Net Revenue/(Expenses)			-3,080	-3,080			-27,521	-27,521
Combined Net Revenue/(Expenses)	28,501		-204,284	-175,783	6		-270,238	-270,232
Total excluding Surply transfers				7				
Revenue	33,127	100%	64,443	97,570	38.026	100%	75,993	114 019
Expenses	4,626	14%	268.727	273.353	38,020	100%	336,051	374.071
Net Revenue/(Expenses)	28,501	86%	-204,284	-175,783	6	0%	-260,058	260,052
Percent of Combined Revenue	240							ļ
Expenses	34% 2%		66°≟ 98°₃	100% 100%	33%		67%	100%
Engo. ada	2.3		20.0	10075	10%		90%	100%

COMBINED REVENUE AND EXPENSES F

	1	Richmor	nd Art Gallery		: 0	ombined Cu	illure and Heri	lane
	Cultura: As	sociation	City	Totai	Cultural As		City	Total
	5	% of Rev.	<u> </u>	<u> </u>	5	% of Rev.		
Surpluses					!			
Previous Year's Surplus of	1		6,000	6,000	}		133 873	133,873
Appropriated Surplus Current Yr			1,963	1 963	}		140 016	140 016
Net Surplus Created/(Consumed)			4,037	4,037			-6,143	-6,143
Grants Received	!					-		
Revenue	124,349			124,349	148 581		74.202	222.574
Net Revenue/(Expenses)	124,349	64%		124,349	148,581	25%	71,993	220,574
							71,555	220,314
Other Fundraising Revenue								
Net Revenue/(Expenses)	22,131	110/		22,131	63,429			63,429
The the territory Capellaga	22,131	11%		22,131	63,429	11%		63,429
Revenue Activities	1				i			
Revenue	12.006	6%		12,006	313,013	53%		313 013
Expenses	4.965	30%		4.965	260,086	44%		260,086
Net Revenue/(Expenses)	7,041	4%		7.041	52,927	9%		52,927
Sundry Revenue					İ		_	
Revenue	880			880	17,669		53 724	71.393
Net Revenue/(Expenses)	880	0%		880	17,669	3%	53.724	71,393
_	1						55,124	11,333
Programs								
Revenue Expenses	35,986 47,016	18%	20.020	35,986	51,629	9%	14,719	66,348
Net Revenue/(Expenses)	-11,030	-6%	20,609 -20,609	67,625 -31,639	62.895 -11,266	-2%	194,407	257.302
	1		-10,005	*31,033	-11,200	-2 7a	-179,688	-190,954
Salaries and Benefits	i							
Experses	105,171		188,960	294.131	176,607		592,127	768,734
Net Revenue/(Expenses)	-105,171	-54%	-188,960	-294,131	-176,607	-30%	-592,127	-768,734
Building Costs							**	4.
Expenses			37 443	37 443			130.000	400.005
Net Revenue/(Expenses)			-37.443	37,443			128.925 -128,925	128,925
								120,525
Administration Expenses								
Accounting and Legal Bank Charges/Interest	4 849 1,019			4,849	6.840			6 840
Board of Directors/AGM/Meetings	821			1,019	2.587			2.587
Depreciation	6,547			821 6.547	2,195 7.027		51	2 246
insurance	2 851			2,651	10,125			7,027
Maintenance and Repairs					491		3 167	10.125 3,658
Office Supplies	153		1,515	1 668	2.467		6.142	8,909
Other Expenses	16,161		14,329	30,490	26 68 1		42 792	69 473
Expenses Net Revenue/(Expenses)	32.201		15.845	48.046	58,413		52,451	110.864
net revenue/(cxpenses)	-32,201	-16%	-15,845	48,046	-58,413	-10%	-52,451	-110,864
City Centrally Budgeted Expenses				ĺ				
Expenses	_		26.666	26.666			57,267	57,267
Net Revenue/(Expenses)		•	-26,666	-26,666		-	-57,267	-57,267
Combined Net Revenue/(Expenses)	6 000							
	5,999		285,486	-279,487	36,320		-890,885	-854,565
Total excluding Surplu transfers								}
Revenue	195.352	100%		195,352	594,321	100%	140.436	.734 757
Expenses	189.353	97%	289,523	478.876	558.001	94%	1 025,178 -	1,583 179
Net Revenue/(Expenses)	5,999	3%	289,523	-283,524	36,320	6%	-884,742	-848,422
Percent of Combined								
Revenue	100°s			.000	0.5			ļ
Expenses	40%		60°5	100% 100%	81%		19%	100%
	.0.3		903	190 6	35%		55%	100%

APPENDIX D

CULTURE & HERITAGE AND CITY REVENUE & EXPENSE DETAILS

Appendix D - Culture & Heritage and City Revenue & Expense Detail.xls Richmond Art Gallery

	Cultural		I
	Assoc.	City	Total
Surpluses			
Previous Year's Surplus b/f		6,000	6,000
Appropriated Surplus Current Yr		1,963	1,963
Net Surplus Created/(Consumed)		4,037	4,037
Grants Received	ļ		
Grants General Fund)	23,544		22.544
Grants (Gaming Fund)	36,938		23,544
Grants (Carling 7 till) Grants (Restricted Fund)	63,000		36,938
Vancouver Foundation (General Fund)	867		63,000
Revenue	124,349		867 124,349
Net Revenue/(Expenses)	124,349		124,349
net neveribenchpenses)	124,345		124,349
Other Fundraising			
Donations (General Fund)	19,454		19,454
Memberships (General Fund)	2,677		2,677
Revenue	22,131		22,131
Net Revenue/(Expenses)	22,131		22,131
	•		
Revenue Activities			
Special Events (General Fund)	12,006		12,006
Revenue	12,006		12,006
Special Events (General Fund)	4,965		4,965
Expenses	4,965		4,965
Net Revenue/(Expenses)	7,041		7,041
Sundry Revenue			
Sale of Assets (General Fund)	102		102
Interest (Restricted Fund)	778		778
Revenue	880		880
Net Revenue/(Expenses)	880		880
			- 300
Programs			
Programs (Genral Fund)	27,762		27,762
Art Access (General Fund)	7.960		7.960
Permanent Collection (General Fund)	264		264
Revenue	35,986		35,986
Exhibitions (General Fund)	9,649		9.649
Exhibitions (Gaming Fund)	3,131		3,131
Exhibitions (Restricted Fund)	10,549		10,549
Programming (General Fund)	11,672		11.672
Art Access (General Fund)	2.940		2,940
Collection Management (General Fund)	264		264
Artist Fees (Restricted Fund)	1,121		1,121
Printing (Restricted Fund)	7,690		7,690
Contracts - Other		20,609	20,609
Expenses	47,016	20,609	67,625
Net Revenue/(Expenses)	-11,030	-20,609	-31,639

Appendix D - Culture & Heritage and City Revenue & Expense Detail.xls Richmond Art Gallery

	Cultural		1
	Assoc.	City	Total
		•	
Salaries and Benefits			,
Salaries and Benefits (General Fund)	42,138		42.138
Salaries and Benefits (Gaming Fund)	33,808		33,808
Salaries and Benefits (Restricted Fund)	4.793		4,793
Salaries and Benefits (Restricted Fund)	24.432		24,432
Salaries and Benefits		188,960	188,960
Expenses	105,171	188,960	294,131
Net Revenue/(Expenses)	-105,171	-188,960	-294,131
Ruilding Coots			
Building Costs Salaries Janitorial		46.426	40.400
		16.126	16,126
Supplies - Janitorial		2,475	2,475
Garbage Pick-up	l	290	290
Maintenance Eqpt & Tools	•	278	278
Utilities - Electric		6,452	6,452
Utilities - Natural Gas		2,302	2,302
Mtc Buildings - Prevention		2,693	2,693
Mtc Buildings - general	ĺ	237	237
Mtc Buildings - repair		6,591	6,591
Expenses		37,443	37,443
Net Revenue/(Expenses)		37,443	-37,443
Administration Expenses]
Audit (General Fund)	4.849		4 940
Accounting and Legal	4,849		4,849 4.849
Byank Expense (General Fund)	10		10
Merchant Fees (General Fund)	1.009		1.009
Bank Charges/Interest	1,019		
Volunteers (General Fund)	293		1,019
` '			293
CAC Receptions (Restricted Fund) Board of Directors/AGM/Meetings	528 821		528
3			821
Amortisation (Capital Assets Fund)	6.547		6,547
Depreciation	6,547		6,547
Insurance (General Fund) Insurance	2,651 2,651		2,651
msurance	2,651		2,651
Maintenance and Repairs			
Office Supplies (RestrictedFund)	112		112
Office Supplies (General Fund)	41		41
Supplies - Office		1.515	1,515
Office Supplies	153	1,515	1,668
Internet (General Fund)	156	-	156
Equipment (General Fund)	42		42
Public Relations (General Fund)	28	ı	28
Membership (General Fund)	525		525
Network (General Fund)	45		45
Admin Training	100		100

Appendix D - Culture & Heritage and City Revenue & Expense Detail.xls Richmond Art Gallery

	Cultural		1
	Assoc.	City	Total
Endowment Fund Contrib (Restr Fund)	15,000		15,000
Shipping/Transport (Restricted Fund)	55		55
internet (Restricted Fund)	26		26
Memberships (Restricted Fund)	100		100
Other (Restricted Fund)	84		84
Supplies - Other		1,482	1,482
Contracts - Consultatnts		6,510	6,510
Travet - Mileage		412	412
Telephones		48	48
Cellular Phones		100	100
Miscellaneous Operating Expenses		5.778	5,778
Other Expenses	16,161	14,329	30,490
Expenses	32,201	15,845	48,046
Net Revenue/(Expenses)	-32,201	-15,845	-48,046
City Centrally Budgeted Expenses			
218 Call Centre		253	253
218 Marketing		747	747
035 Computers		2,820	2,820
239 Administration		22,846	22,846
Expenses		26,666	26,666
Net Revenue/(Expenses)		-26,666	-26,666
		20,000	20,000
Total			
Previous Year's Surplus b/f		6,000	6,000
Grants Received	124.349		124,349
Other Fundraising	22,131		22,131
Revenue Activities	12.006		12,006
Sundry Revenue	880		880
Programs	35.986		35,986
Revenue	195,352	6,000	201,352
Revenue Activities	4,965		4,965
Programs	47.016	20.609	67.625
Salaries and Benefits	105,171	188,960	294,131
Building Costs		37,443	37,443
Administration Expenses	32,201	15,845	48,046
City Centrally Budgeted Expenses		26,666	26,666
Appropriated Surplus c/f		1,963	1,963
Expenses	189,353	291,486	480,839
Grants Received	124,349		124,349
Other Fundraising	22,131		22,131
Revenue Activities	7.041		7,041
Sundry Revenue	880		880
Programs	-11,030	-20,609	-31,639
Salaries and Benefits	-105,171	-188,960	-294,131
Building Costs		-37.443	-37,443
Administration Expenses	-32,201	-15.845	-48,046
City Centrally Budgeted Expenses		-26,666	-26,666
Net Surplus Consumed/(Created)		4,037	4,037
Net Revenue/(Expenses)	5,999	-285,486	-279,487

APPENDIX E

ARENAS - CITY REVENUE & EXPENSE SUMMARY

Appendix E Arenas City Revenue and Expenses Summary

	ACCOUNT			Program-	Arena	
	CODES	Admin	Ops & Maint	ming	Concess	Fotal
Revenue		· · · · · · · · · · · · · · · · · · ·				
RACA Payment	2352	(2.331,750)				(2,331,750)
Total Revenue	_	(\$2,331,750)			\$0	(\$2,331,750)
Expenses	_					
At Safary Expenditures	3046	284,011	393, 35	277,432	34,075	493.713
Supples - General	4.130		521			52
Supplies - Office	4+01	4,959	•••			4 759
Supplies - Jan Iona:	4 54		35 532			35.532
Supplies - Other	4109	1,64*	3	5 532	695	3.9.%
Contracts - Englaceby	4111	3 455	*	3 30.	5.5	3,485
Contracts - Office Equipment	4113	353				353
Contracts - Maintenance	41.7		59 225			59.225
Princured Vericle Pickup	4119	4.258				4.258
Advertising - General	41.50			120		120
Marketing	1.52			2.453		2 453
of thes - Water & Sewer	4132		23.359	2.455		23 359
at ites - Garbage a ck-up	41.33		7.657			7 657
if tes-Pecusing	4134			V 076		7 07£
Maintenance -Equipment & Tabis	4160		32 703	2 376		35.079
Trave: Mieage	4181	2.094	1 219	253		3.313
Telephones	4198	8 970	2			8 970
Celluar Phones	4179	1.481	2 254			4,847
Memberships	4215	579	223.	25		604
Morithy Vehicle Charaes	4261		152 658	2.5		152.558
Leases - Other	4284		709 544			709,544
Meeting Expenses	4371	15	107 344			15
Appropriated surplus	5308	75 302				75 302
frs to Capital Assets per Prov	5719	50.000				50 000
Municipal Property Taxes	5725	221 591				221,581
Special Event Expenses	1426	22 52		185		22 .35 *35
Public Works Maintenance	35.49		45.679	.03		45 679
Subtotal before Building Maintenance		678,799	2,993,606	299,411	34.770	4.006.586
Utilities -Electric	1 30	0,0,.,,	265,127	217,411	34,770	265.127
ut ites - Natural Gas	4131		216 673			216.673
Mic Buildings - Preventive	4.5		35.930			35.930
Mtc Building Genera	4143		5 868			5 568
Máintenance Buildinas - Répair	41.69		63.563			168 569
Fac Thes Management Accounts	J048		691.967			691 967
Total Expenses Including Taxes and Leose	-	\$678,799	\$3,685,573	\$299,411	\$34,770	\$4,698,553
Net (Revenue)/Expense per City statement	-	/\$4.652.054\				
		(\$1,652,951)	\$3.685,573	\$299,411	\$34,770	\$2,366,803
Exclude from the above:						
RACA Contribution in RACA's accounts	0352	2.234,129				2 234 129
RACA Contribution (mismatch of vedriends)	J352	52.851				62.35
RADA Controution (misposted)	0352	34,770			(34 770)	c
Carritacis Maintenand-r	4*17		(37, 275)			(89 225)
Pocyada ded Surpilla	5308	95 302:				(95,302)
ins to Doubtlar Assets per Provi	5717	(650,000				(50 000)
esses Diner	4284		11.709.544)			(1.709.544)
Nuncipo Property Taxes	5703	(221,681)				(221,681)
Total Exclusions		1,964,767	(1.798.769)	0	(34,770)	131,227

APPENDIX F

ARENAS – RACA REVENUE & EXPENSE SUMMARY

Appendix F - RACA Revenue and Expense Summary

	Total Programs	Total Rentals	Food Services	Adrnin- istration	Total
Revenue:					
Public Programs	214 710				04
	241,740				24 1.740
Lesson Programs Skate Shop	261,239				261,239
Roller Hockey	94,658 29,991				94,658
Other	943				29,991
Ice Rental Minor Sports	343	639,171			943
Ice Rental Adult Groups		1,148,998			639,171
Floor Rental Minor Sports					1,148,998
Floor Rental Adult Groups		15,410 124.366			15,410
Total Sales		124.500	955 363		124,366
Memberships			855,262	E 070	855,262
Interest Income				5,276	5,276
Rent Revenue				1,671	1,671
Video Game Revenue				9,901	9,901
Advertising Revenue				135	135
Advertising Revenue				7,486	7,486
Total Revenue	\$628,571	\$1,927,945	\$855,262	\$24,468	\$3,436,246
Operating Expenses					
Ice Costs (paid to City)		2,234,129			2,234,129
Wages and Benefits	156,248		297,846		454,094
Depreciation			7,804		7,804
Program Supplies	16.619		,		16,619
Repairs & Maintenance			44,009		44,009
Resale Supplies			395,648		395,648
Other Supplies and Expenses	13,291		43,824		57,115
Subtotal Operating Expenses	\$186,158	\$2,234,129	\$789,130	\$0	\$3,209,418
Administration Expenses					
Wages and Benefits			41,124	38,610	79,734
Advertising & Promotion	334		3,583	2,955	6,871
Amortization			2,000	8,496	8,496
Audit				8,600	8,600
Bad Debts				775	775
Bank Charges				36,248	36,248
Board Expenses	2,283			77,210	2,283
Dues, Fees & Licences	2,787				2,787
Licences and Fees Bar			4,606		4,606
Miscellaneous			1.607	2,614	4,220
Office & Stationery				2,080	2,080
Subtotal Administration Expenses	\$5,403	\$0	\$50,919	\$100,377	\$156,700
		•			
Results per RACA statemets	\$437,010	-\$306,185	\$15,212	-\$75,909	\$70,128

APPENDIX G

IMPLICATIONS OF ACCOUNTING RECOMMENDATIONS FOR COMMUNITY RECREATION ASSOCIATIONS



City Centre Community Recreation Association Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

No change required.

2. Seasonal analysis where appropriate

No change required

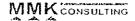
3. The grouping of accounts for summary reporting

Split staff benefits according to split of wages

4. The treatment of capital transactions

No change required

5. The treatment of grants



East Richmond Community Recreation Association

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

No change required

2. Seasonal analysis where appropriate

No change required

3. The grouping of accounts for summary reporting

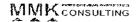
Split Seasonal Revenue between Children and Tots.

Split seasonal Wages and Staff Costs, and Program Expenses, between Children, Tots and Adult.

4. The treatment of capital transactions

Should capitalise assets (over \$2,000 per item) and charge depreciation to the relevant program or to General Administration if the assets are for general use. If assets are funded by replacement funds or grants, the fund or grant should be debited and General Revenue credited with an appropriate amount to offset the depreciation charge.

5. The treatment of grants



Hamilton Community Recreation Association

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

Split Registered Programs into Children and Tots

2. Seasonal analysis where appropriate

No change required

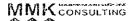
3. The grouping of accounts for summary reporting

Split Wages and Staff Costs, and Program Expenses, by program.

4. The treatment of capital transactions

Not capital assets at present. When appropriate capitalise assets (over \$2,000 per item) and charge depreciation to the relevant program or to general Administration if the assets are for general use. If assets are funded by replacement funds or grants, the fund or grant should be debited and General Revenue credited with an appropriate amount to offset the depreciation charge.

5. The treatment of grants



Sea Island Community Recreation Association

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

Split Children's programs into Children's and Tots.

2. Seasonal analysis where appropriate

No change required

3. The grouping of accounts for summary reporting

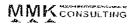
Split Wages and Staff Costs, and Program Expenses, by program.

4. The treatment of capital transactions

No change required.

5. The treatment of grants

Treat revenue grants as revenue, not as credits to expenses. Otherwise no change required.



South Arm Community Recreation Association

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

No change required

2. Seasonal analysis where appropriate

No change required

3. The grouping of accounts for summary reporting

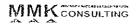
No change required

4. The treatment of capital transactions

No change required, except that the Association capitalises items valued over \$500. The City would consider the cut-off of \$2,000 to be acceptable for purposes of comparison with other Associations.

5. The treatment of grants

Capitalise payments for the improvement of City-owned assets as leasehold improvement. Otherwise no changes required.



Steveston Community Recreation Association

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

Split Variety Summer program between Children and Tots.

2. Seasonal analysis where appropriate

No change required

3. The grouping of accounts for summary reporting

Split Summer Wages and Staff Cost, and Program Expenses, between Children, Tots and Summer Challenge.

4. The treatment of capital transactions

Capitalise assets (over \$2,000 per item) and charge depreciation to the relevant program or to general Administration if the assets are for general use. If assets are funded by replacement funds or grants, the fund or grant should be debited and General Revenue credited with an appropriate amount to offset the depreciation charge.

5. The treatment of grants

Capitalise payments for the improvement of City-owned assets as leasehold improvement. Otherwise no changes required.



Thompson Community Recreation Association

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

No change required

2. Seasonal analysis where appropriate

No change required

3. The grouping of accounts for summary reporting

Split Wages and Staff Costs, and Program Expenses, between Children and Tots.

Split Variety Summer Program Wages and Staff Costs and Program Expenses between Children and Tots.

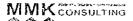
Split Transportation Expense according to the programs involved.

4. The treatment of capital transactions

No changes required.

5. The treatment of grants

Payments to the City for wages of additional City staff should be charged to Wages and Staff Costs of the relevant program(s). Otherwise no change required.



West Richmond Community Recreation Association Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

No change required

2. Seasonal analysis where appropriate

No change required

3. The grouping of accounts for summary reporting

No change required

4. The treatment of capital transactions

Should capitalise assets (over \$2,000 per item) and charge depreciation to the relevant program or to general Administration if the assets are for general use. If assets are funded by replacement funds or grants, the fund or grant should be debited and General Revenue credited with an appropriate amount to offset the depreciation charge.

5. The treatment of grants

Minoru Seniors' Society

Implications of Adopting Recommended Accounting Policies

1. The grouping of programs

No change required

2. Seasonal analysis where appropriate

Analyse Wages and Staff costs, and Program Expenses, by season and program, to match revenues.

3. The grouping of accounts for summary reporting

Staff benefits should be split according to split of wages

4. The treatment of capital transactions

Capitalise all assets, including those purchased with gaming funds. Charge depreciation to the relevant program or to General Administration if the assets are for general use. If assets are funded by replacement funds or grants, the fund or grant should be debited and General Revenue credited with an appropriate amount to offset the depreciation charge.

5. The treatment of grants