



City of Richmond

Report to Committee

To: Parks, Recreation and Cultural Services Committee
 Date: November 15, 2007
 From: Kate Sparrow
 Director, Recreation & Cultural Services
 Jerry Chong
 Director, Financial Services
 File: xR 11-7375-01/2007-Vol 01
 File: 03-1200-01
 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 contribution.

Kate Sparrow
 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 <input checked="" type="checkbox"/>	N <input type="checkbox"/>		
REVIEWED BY TAG		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	REVIEWED BY CAO	
				YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>

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, comprehensible 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 its 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.

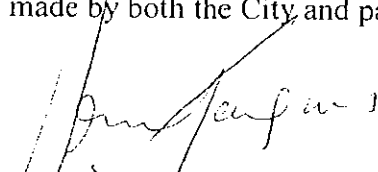
Financial Impact

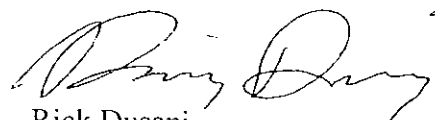
It is estimated that costs for staff and expenses to perform annual updates will be \$25,000. Staff will submit an ongoing additional level request in the 2009 budget process.

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.


Vern Jacques
Manager, Projects and Programs
(3326)


Rick Dusanj
Financial Analyst
(4103)

VRJ:vrj

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



City of Richmond
Business & Financial Services Department

Memorandum

To: Vern Jacques
Manager, Projects and Programs
Date: November 7, 2006

From: Rick Dusanj, CA
Business & Financial Analyst
File:

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.

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

	Association Only			City Cost	Combined			% of total oper'g costs recov.
	Rev.	Exp.	Net		Rev.	Cost	Net	
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 Cost	Combined			% of total oper'g costs recov.
	Rev.	Exp.	Net		Rev.	Cost	Net	
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)	81	(187)	181	(287)	(106)	63%
Seniors	174	(223)	(48)	(258)	174	(481)	(307)	36%
Seniors – CLT	49	(52)	(3)	(298)	49	(350)	(301)	14%
Fitt/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.

1 RBYL is a unique program that is funded through a City grant.

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.

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.

¹ Appendix G identifies the implications of applying these recommendations to specific Community Recreation Association's accounts.

- **Treat capital transactions consistently.** Canadian Generally Accepted 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 revenue from the following sources:						
Grants Received	6%	1%		45%	64%	27%
Other Fundraising	4%	1%	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 revenue spent on the following:						
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%
Net Surplus \$'000	\$0.4	\$1.4	\$28.5	\$0.0	\$6.0	\$36.3
Percentage of total revenue:						
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 Shipyards, 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 Shipyards.

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

	Association Only			City			Combined			% of total oper'g costs recov'd
	Rev.	Exp.	Net	Rev.	Cost	Net	Rev.	Cost	Net	
London Farm	85.8	(85.4)	0.4	-	(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	64.4	(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 operations¹:

- 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).

¹ 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.

- 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)

	Association Only			City Expenses ¹			Combined			% of total oper'g costs recov. ²
	Rev.	Exp.	Net	Ice/Floor	Other	Total	Rev.	Cost	Net	
Programs										
• Public	242.7	(13.7)	229.0	(380.9)	(161.4)	(542.3)	242.7	(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)	(73.8)	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	
	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)	428.2	
• Floor Minor Sports	15.4	-	15.4	(29.7)	(4.4)	(34.1)	15.4	(34.1)	(18.7)	
• Floor Adult Groups	124.4	-	124.4	(63.0)	(10.2)	(73.3)	124.4	(73.3)	51.1	
	1,927.9	-	1,927.9	(1,394.5)	(58.4)	(1,452.9)	1,927.9	(1,452.9)	475.0	133%
Concessions										
• Richmond Ice Centre	192.0	(154.8)	37.2	-	-	-	192.0	(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	-	-	-	330.1	(294.6)	35.4	112%
Stanley Sports Bar&G	525.2	(545.4)	(20.2)	-	-	-	525.2	(545.4)	(20.2)	
Administration	-	(78.2)	(78.2)	-	(311.8)	(311.8)	-	(390.0)	(390.0)	
Centrally Budg. Exp.	-	-	-	-	(26.3)	(26.3)	-	(26.3)	(26.3)	0%
Totals net of adjustm.	3,411.8	(1,107.5)	2,304.3	(1,387.5)	(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.

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.

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.

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)

	Association Only			City			Combined			% of total oper'g costs recov'd
	Rev.	Exp.	Net	Rev.	Cost	Net	Rev.	Cost	Net	
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 MacKay
- James Pammenter (Associate)

November 21, 2007

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APPENDIX A

**COMMUNITY RECREATION ASSOCIATIONS
AND CITY -
REVENUE & EXPENSE SUMMARY**

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

PROGRAM ANALYSIS	City Centre			East Richmond			Hamilton			Sea Mang		
	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
01 Preschool - Licensed												
Revenues	84,106	100%	84,106	147,987	100%	147,987				22,395	100%	22,395
Expenses	59,140	70%	45,219	12,619	90%	175,898	43,279			33,156	144%	33,156
Net Revenue/(Expense)	24,965	30%	38,887	15,368	10%	-31,911	-19,244			459	2%	10,239
05 Preschool - Other												
Revenues	15,773	100%	15,773	36,227	100%	36,227	9,262	100%	9,262	4,139	100%	4,139
Expenses	15,993	95%	29,062	41,813	115%	45,880	12,226	104%	19,901	2,936	71%	4,106
Net Revenue/(Expense)	880	4%	-13,289	-5,586	-15%	-9,133	-3,255	-4%	-19,901	1,201	29%	31
07 OSC												
Revenues				121,609	100%	121,609	224,321	100%	224,321			
Expenses				125,786	103%	148,811	194,454	83%	10,228	204,682	87%	1,170
Net Revenue/(Expense)				-4,177	-3%	-27,202	29,867	17%	-10,228	29,639	13%	
11 Children												
Revenues	51,191	100%	51,191	29,982	100%	29,982	9,262	100%	9,262	7,687	100%	7,687
Expenses	45,945	90%	40,629	31,531	112%	31,222	1,270	104%	8,701	5,434	71%	4,569
Net Revenue/(Expense)	5,246	10%	10,562	18,351	61%	-1,240	-1,240	-4%	-8,701	2,253	29%	3,118
15 Summer Challenge												
Revenues	3,693	100%	3,693	54,623	100%	54,623	48,107	100%	48,107	14,071	100%	14,071
Expenses	7,648	207%	7,648	61,496	116%	73,025	57,868	120%	8,979	66,846	130%	27,620
Net Revenue/(Expense)	-3,955	-107%	-3,955	-8,873	-16%	-18,462	-9,760	-20%	-8,979	-18,775	-34%	-13,549
19 Youth - Programs												
Revenues	39,614	100%	39,614	39,091	100%	39,091	1,783	100%	1,783	1,233	100%	1,233
Expenses	39,372	125%	12,874	66,769	171%	82,610	1,469	82%	2,221	3,690	207%	3,883
Net Revenue/(Expense)	-3,757	-25%	-12,874	-27,678	-71%	-43,519	-314	-18%	-2,221	-1,907	-107%	-2,650
23 Youth - Air Attack												
Revenues				36,231	100%	36,231						
Expenses				32,391	89%	44,008						
Net Revenue/(Expense)				3,840	11%	-7,777						
27 Youth - RYBL												
Revenues				10,472	100%	10,472						
Expenses				13,356	128%	24,802						
Net Revenue/(Expense)				-2,884	-28%	-14,330						
33 Youth - Night Shift												
Revenues				18,416	100%	18,416						
Expenses				15,112	82%	25,177						
Net Revenue/(Expense)				3,304	18%	-6,761						
35 Adults												
Revenues	18,416	100%	18,416	53,546	100%	53,546	2,715	100%	2,715	7,045	100%	7,045
Expenses	10,964	59%	15,112	29,863	56%	36,044	2,208	81%	3,808	6,014	221%	10,191
Net Revenue/(Expense)	7,452	41%	3,304	23,683	44%	17,502	507	19%	-1,093	1,031	15%	-3,146
39 Seniors												
Revenues				300	100%	300				300	100%	300
Expenses				4,763	158%	8,517				354	118%	354
Net Revenue/(Expense)				-4,463	-148%	-8,217				-54	-18%	-54

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

PROGRAM ANALYSIS	South Arm			Steveston			Thompson			West Richmond		
	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined
	\$	%	%	\$	%	%	\$	%	%	\$	%	%
01 Preschool - Licensed												
Revenues	222,827	100%	222,827	284,032	100%	284,032	170,853	100%	170,853	142,546	100%	142,546
Expenses	188,611	85%	55,204	243,815	100%	243,815	190,022	87%	166,770	325,381	88%	186,256
Net Revenue/(Expense)	34,215	15%	55,204	-20,988	-3%	-20,988	31,830	19%	27,748	17,165	12%	-43,810
05 Preschool - Other												
Revenues	18,544	100%	18,544	51,925	100%	51,925	58,749	100%	58,749	18,617	100%	18,617
Expenses	18,847	102%	18,018	22,111	46%	36,965	60,021	102%	77,485	16,229	87%	33,741
Net Revenue/(Expense)	300	2%	18,018	-28,214	-54%	-15,321	-1,272	-2%	-17,257	17,512	93%	-15,124
07 OSC												
Revenues	416,374	100%	416,374							408,901	100%	408,901
Expenses	288,016	70%	63,394							373,116	91%	393,229
Net Revenue/(Expense)	128,358	31%	382,980							35,785	9%	15,672
11 Children												
Revenues	36,929	100%	36,929	34,021	100%	34,021	91,399	100%	91,399	66,542	100%	66,542
Expenses	30,483	83%	53,972	84,455	229%	84,455	54,715	60%	72,606	35,802	54%	132,293
Net Revenue/(Expense)	6,446	17%	-17,043	-50,434	-148%	-50,434	36,684	40%	18,793	10,740	16%	-65,751
15 Summer Challenge												
Revenues	157,376	100%	157,376	87,331	100%	87,331	75,531	100%	75,531	124,610	100%	124,610
Expenses	158,737	101%	18,436	177,173	113%	177,173	63,677	73%	22,326	119,380	96%	133,006
Net Revenue/(Expense)	-1,361	-1%	-18,436	-89,842	-6%	-89,842	10,034	12%	-22,326	5,030	4%	-8,396
19 Youth - Programs												
Revenues	54,374	100%	54,374	38,587	100%	38,587	21,042	100%	21,042	60,690	100%	60,690
Expenses	91,110	168%	14,761	43,292	100%	43,292	59,346	153%	36,859	76,093	125%	92,377
Net Revenue/(Expense)	-36,737	-68%	-14,761	-8,705	-23%	-8,705	-38,304	-91%	-36,859	-15,403	-25%	-36,687
23 Youth - Air Attack												
Revenues												
Expenses												
Net Revenue/(Expense)												
27 Youth - RYBL												
Revenues												
Expenses												
Net Revenue/(Expense)												
33 Youth - Night Shift												
Revenues	3,257	100%	3,257	1,255	100%	1,255	2,242	100%	2,242	1,826	100%	1,826
Expenses	10,315	316%	4,821	24,136	741%	24,136	11,814	941%	13,614	1,938	106%	11,498
Net Revenue/(Expense)	-16,058	-493%	-4,821	-20,879	-641%	-20,879	-9,572	-76%	-11,372	24	1%	-9,672
35 Adults												
Revenues	35,015	100%	35,015	36,951	100%	36,951	15,361	100%	15,361	11,259	100%	11,259
Expenses	18,537	53%	21,317	39,854	113%	39,854	37,480	101%	16,822	8,203	73%	37,037
Net Revenue/(Expense)	16,478	47%	-13,317	-3,903	-11%	-3,903	-22,119	-63%	-21,461	3,056	27%	-25,778
39 Seniors												
Revenues	25,037	100%	25,037	8,721	100%	8,721	12,297	100%	12,297	729	100%	729
Expenses	53,954	215%	34,594	36,998	424%	36,998	29,351	234%	23,664	4,974	641%	14,630
Net Revenue/(Expense)	-28,917	-116%	-9,557	-28,277	-324%	-28,277	-17,054	-136%	-11,367	-3,945	-541%	-13,901

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

PROGRAM ANALYSIS	Comm Assn		Minto		City		Combined		Comm Assn		City		Combined	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
01 Preschool - Licensed														
Revenues	1,074,744	100%							1,074,744	100%				
Expenses	88,712	8%							208,357	19%				1,074,744
Net Revenue/(Expense)	181,031	17%							-293,557	-27%				-112,526
05 Preschool - Other														
Revenues			211,236	100%										
Expenses			186,226	88%										
Net Revenue/(Expense)			24,998	12%										
07 OSC														
Revenues			1,181,404	100%										
Expenses			1,121,374	95%										
Net Revenue/(Expense)			60,031	5%										
11 Children														
Revenues			376,923	100%										
Expenses			260,008	80%										
Net Revenue/(Expense)			116,915	30%										
15 Summer Challenge														
Revenues			365,342	100%										
Expenses			380,284	104%										
Net Revenue/(Expense)			-14,942	-4%										
19 Youth - Programs														
Revenues			259,722	100%										
Expenses			404,629	156%										
Net Revenue/(Expense)			-144,908	-56%										
23 Youth - Air Attack														
Revenues			36,231	100%										
Expenses			32,391	89%										
Net Revenue/(Expense)			3,840	11%										
27 Youth - RYBL														
Revenues			85,635	100%										
Expenses			85,635	100%										
Net Revenue/(Expense)														
33 Youth - Night Shift														
Revenues			19,052	100%										
Expenses			48,836	256%										
Net Revenue/(Expense)			-29,784	-155%										
35 Adults														
Revenues			181,007	100%										
Expenses			39,821	22%										
Net Revenue/(Expense)			141,186	78%										
39 Seniors														
Revenues			127,414	100%										
Expenses			88,692	70%										
Net Revenue/(Expense)			38,722	30%										

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

	Comm Asan			City Centre			East Richmond			Gann Ashn			Hamilton			Suz Island		
	\$	%	Combined	City	%	Combined	Comm Asan	%	Combined	City	%	Combined	City	%	Combined	City	%	Combined
43 Seniors - CLT																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
47 Fitness, Aerobic, Child Minding																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
51 Tennis																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
53 Racquet Sports/Volleyball																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
55 Other Programs																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
63 Signature Events																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
81 Food and Beverage																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
85 Facility Rental (Rooms, Sport)																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
89 General Revenue																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
93 General Administration Expenses																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
99 Centrally Budgeted City Costs																		
Overhead																		
Totals excluding Capital Items																		
Revenues																		
Expenses																		
Net Revenue/(Expense)																		
99 Capital Transactions																		
Net Expense/(Revenue)																		
Net Income/(Deficit) after Capital Items																		

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

	South Arm			Stoveston			Thompson			West Richmond		
	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined
	%	%	%	%	%	%	%	%	%	%	%	%
43 Seniors - CLT												
Revenues												
Expenses												
Net Revenue/(Expense)												
47 Fitness, Aerobic, Child Minding												
Revenues												
Expenses												
Net Revenue/(Expense)												
51 Tennis												
Revenues												
Expenses												
Net Revenue/(Expense)												
53 Racquet Sports/Volleyball												
Revenues												
Expenses												
Net Revenue/(Expense)												
55 Other Programs												
Revenues												
Expenses												
Net Revenue/(Expense)												
63 Signature Events												
Revenues												
Expenses												
Net Revenue/(Expense)												
81 Food and Beverage												
Revenues												
Expenses												
Net Revenue/(Expense)												
85 Facility Rental (Rooms Sport)												
Revenues												
Expenses												
Net Revenue/(Expense)												
89 General Revenue												
Revenues												
Expenses												
93 General Administration Expenses												
Revenues												
Expenses												
99 Centrally Budgeted City Costs												
Overhead												
Totals excluding Capital Items												
Revenues												
Expenses												
Net Revenue/(Expense)												
99 Capital Transactions												
Net Expenses/(Revenues)												
Net Income/(Deficit) after Capital Items												

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

	Comm Assn		Minoru		Comm Assn		Combined	
	\$	%	\$	%	\$	%	\$	%
43 Seniors - CLT								
Revenues	48,986	100%	48,986	100%	48,986	100%	48,986	100%
Expenses	51,857	100%	340,538	74%	51,857	100%	340,538	74%
Net Revenue/(Expense)	-2,871	-6%	-300,542	-61%	-2,871	-6%	-300,542	-61%
47 Fitness, Aerobic, Child Minding								
Revenues					1,158,442	100%	1,158,442	100%
Expenses					817,629	71%	794,437	69%
Net Revenue/(Expense)					340,813	29%	364,005	31%
51 Tennis								
Revenues	213,133	100%	213,133	100%	213,133	100%	213,133	100%
Expenses	141,827	67%	216,229	100%	141,827	67%	216,229	100%
Net Revenue/(Expense)	71,306	33%	-103,096	-48%	71,306	33%	-103,096	-48%
53 Racquet Sports/Volleyball								
Revenues	227,326	100%	227,326	100%	227,326	100%	227,326	100%
Expenses	56,120	25%	288,418	127%	56,120	25%	288,418	127%
Net Revenue/(Expense)	171,196	75%	-261,092	-115%	171,196	75%	-261,092	-115%
55 Other Programs								
Revenues	70,301	100%	70,301	100%	70,301	100%	70,301	100%
Expenses	49,855	71%	104,317	148%	49,855	71%	104,317	148%
Net Revenue/(Expense)	20,447	29%	-34,016	-48%	20,447	29%	-34,016	-48%
63 Signature Events								
Revenues	212,740	100%	212,740	100%	212,740	100%	212,740	100%
Expenses	200,839	94%	189,207	89%	200,839	94%	189,207	89%
Net Revenue/(Expense)	12,110	6%	18,927	9%	12,110	6%	18,927	9%
81 Food and Beverage								
Revenues	144,628	100%	144,628	100%	144,628	100%	144,628	100%
Expenses	173,185	120%	228,773	158%	173,185	120%	228,773	158%
Net Revenue/(Expense)	-28,557	-20%	-84,145	-58%	-28,557	-20%	-84,145	-58%
85 Facility Rental (Rooms, Sport)								
Revenues	2,293	1%	2,293	1%	2,293	1%	2,293	1%
Expenses	90	4%	11,545	503%	90	4%	11,545	503%
Net Revenue/(Expense)	2,203	1%	-9,252	-403%	2,203	1%	-9,252	-403%
89 General Revenue								
Revenues	18,124	4%	18,124	4%	18,124	4%	18,124	4%
Expenses	32,003	8%	118,916	28%	32,003	8%	118,916	28%
Net Revenue/(Expense)	-13,879	-3%	-100,792	-24%	-13,879	-3%	-100,792	-24%
93 General Administration Expenses								
Revenues	544,903	8%	544,903	8%	544,903	8%	544,903	8%
Expenses	1,404,192	21%	1,404,192	21%	1,404,192	21%	1,404,192	21%
Net Revenue/(Expense)	-859,289	-13%	-859,289	-13%	-859,289	-13%	-859,289	-13%
99 Centrally Budgeted City Costs								
Revenues	252,765	3%	252,765	3%	252,765	3%	252,765	3%
Expenses	6,590,242	83%	6,590,242	83%	6,590,242	83%	6,590,242	83%
Net Revenue/(Expense)	-6,337,477	-80%	-6,337,477	-80%	-6,337,477	-80%	-6,337,477	-80%
Totals excluding Capital Items								
Revenues	409,747	100%	409,747	100%	409,747	100%	409,747	100%
Expenses	395,684	97%	731,908	179%	395,684	97%	731,908	179%
Net Revenue/(Expense)	14,063	3%	-322,161	-79%	14,063	3%	-322,161	-79%
99 Capital Transactions								
Revenues	282,764	4%	282,764	4%	282,764	4%	282,764	4%
Expenses	161,530	2%	161,530	2%	161,530	2%	161,530	2%
Net Revenue/(Expense)	121,234	3%	121,234	3%	121,234	3%	121,234	3%
Net Income/(Deficit) after Capital Items	14,063	3%	-322,161	-79%	14,063	3%	-322,161	-79%

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

	City Centre		Comin Aash		East Richmond		Cumim Aash		Hamilton		Seas Island			
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%		
DEMOGRAPHIC SUMMARY														
Preschool														
Revenues	99,878	100%	99,878	100%	184,213	100%	9,262	100%	9,262	100%	26,534	100%	26,534	
Expenses	74,233	74%	133,441	134%	174,432	95%	9,587	104%	27,273	120%	37,258	140%	37,258	
Net Revenue/(Expense)	25,646	26%	-33,563	-34%	9,781	5%	-325	-4%	-19,011	-20%	-10,724	-40%	-10,724	
Children														
Revenues	54,884	100%	54,884	100%	206,124	100%	291,690	100%	291,690	100%	21,758	100%	21,758	
Expenses	53,694	98%	80,222	147%	123,776	60%	261,906	90%	27,908	10%	21,030	97%	21,030	
Net Revenue/(Expense)	1,190	2%	-25,338	-46%	-16,652	-8%	-70,216	-24%	215,782	73%	16,613	77%	16,613	
Youth														
Revenues	39,614	100%	39,614	100%	85,794	100%	1,723	100%	1,723	100%	4,341	100%	4,341	
Expenses	41,372	105%	62,246	157%	112,513	131%	1,469	85%	2,221	128%	3,881	89%	3,881	
Net Revenue/(Expense)	-1,757	-4%	-22,632	-57%	-26,720	-31%	-746	-43%	-500	-29%	-540	-12%	-540	
Adult														
Revenues	19,416	100%	19,416	100%	53,546	100%	2,715	100%	2,715	100%	7,045	100%	7,045	
Expenses	10,084	52%	25,177	130%	29,863	56%	2,206	81%	3,608	133%	3,570	51%	3,570	
Net Revenue/(Expense)	9,332	48%	-6,761	-35%	23,683	44%	509	19%	-900	-33%	3,475	49%	3,475	
Seniors														
Revenues					4,753	100%	300	100%	300	100%				
Expenses					4,763	100%	354	118%	354	118%				
Net Revenue/(Expense)					-10	-0%	-54	-18%	-54	-18%				
Fitness and Sport														
Revenues	16,254	100%	16,254	100%	172,791	100%	11,500	100%	11,500	100%				
Expenses	11,400	70%	30,443	188%	97,238	56%	10,818	94%	15,364	133%				
Net Revenue/(Expense)	4,854	30%	-14,189	-88%	75,553	44%	682	6%	-4,864	-42%				
Other Programs and Events														
Revenues	12,905	100%	12,905	100%	79,341	100%	4,941	100%	4,941	100%				
Expenses	26,294	204%	63,056	488%	6,622	8%	6,504	132%	6,769	137%				
Net Revenue/(Expense)	-13,389	-104%	-50,151	-388%	-4,282	-5%	-1,563	-31%	-1,828	-37%				
Continued Regular Programs														
Revenues	241,951	100%	229,045	95%	782,008	100%	322,192	100%	317,251	100%	63,583	100%	63,583	
Expenses	234,661	97%	445,360	194%	1,106,797	143%	292,846	91%	355,549	112%	26,908	42%	26,908	
Net Revenue/(Expense)	16,290	7%	-116,315	-51%	-324,789	-42%	29,346	9%	-138,298	-44%	36,675	58%	36,675	
Other Revenues and Expenses														
Revenues	1,685		56,190	3,333%	154,315	9,222%	5,708		78,642	465%	48,147	2,857%	48,147	
Expenses	-14,029	-835%	-56,190	-3,333%	-154,315	-9,222%	-26,718		-28,643	-165%	-40,147	-2,382%	-40,147	
Net Revenue/(Expense)	-12,344	-729%	10,000	603%	0	0%	30,990	1,750%	49,985	289%	8,299	49%	8,299	
Check Total	2,962	1%	-239,804	-166,741	37,528	5%	-655,856	-577,881	2,626	1%	-156,616	-143,658	88,807	80,791

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

	South Airm			Slexation			Thompson			West Richmond		
	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined	Comm Assn	City	Combined
	\$	%	%	\$	%	%	\$	%	%	\$	%	%
DEMOGRAPHIC SUMMARY												
Preschool												
Revenues	741,371	100%	241,371	335,957	100%	335,957	279,601	100%	279,601	161,163	100%	161,163
Expenses	297,459	86%	280,680	246,714	74%	246,714	199,943	87%	199,943	141,609	88%	141,609
Net Revenue/(Expense)	443,912	14%	63,691	89,243	26%	89,243	79,658	29%	79,658	19,554	12%	19,554
Children												
Revenues	610,879	100%	610,879	121,352	100%	121,352	166,931	100%	166,931	600,053	100%	600,053
Expenses	617,230	101%	550,039	117,473	97%	239,270	120,212	72%	94,932	548,408	91%	116,836
Net Revenue/(Expense)	-6,351	-1%	60,840	3,879	3%	-17,918	46,719	28%	94,932	51,555	9%	-116,836
Youth												
Revenues	57,631	100%	57,631	39,842	100%	39,842	23,284	100%	23,284	148,151	100%	148,151
Expenses	110,425	192%	130,007	67,743	170%	47,292	115,035	285%	94,423	383,606	110%	194,510
Net Revenue/(Expense)	-52,794	-92%	-72,376	-27,901	-70%	-47,292	-78,153	-185%	-38,201	-135,322	-101%	-46,359
Adult												
Revenues	35,515	100%	35,515	36,931	100%	36,931	15,561	100%	15,561	11,239	100%	11,239
Expenses	18,537	52%	39,854	17,595	48%	37,400	9,783	63%	16,822	8,200	71%	31,027
Net Revenue/(Expense)	16,978	48%	-4,339	19,336	52%	-1,469	5,778	37%	-16,261	3,039	27%	-37,017
Seniors												
Revenues	25,037	100%	25,037	8,721	100%	8,721	12,387	100%	12,387	729	100%	729
Expenses	55,855	223%	90,550	38,998	447%	56,327	29,331	236%	23,664	4,074	641%	14,630
Net Revenue/(Expense)	-30,818	-123%	-65,513	-30,277	-347%	-47,606	-16,944	-130%	-11,277	-3,945	-541%	-18,555
Fitness and Sport												
Revenues	428,792	100%	428,792	388,362	100%	388,362	446,088	100%	446,088	135,113	100%	135,113
Expenses	293,712	68%	609,899	275,066	71%	609,719	251,834	50%	298,359	105,498	78%	85,662
Net Revenue/(Expense)	135,080	31%	-281,107	113,296	29%	-221,457	194,254	50%	247,729	29,616	22%	49,451
Other Programs and Events												
Revenues	2,411	100%	2,411	125,392	100%	125,392	120,245	100%	120,245	3,760	100%	3,760
Expenses	43,844	182%	26,251	59,716	72%	171,232	117,401	96%	12,901	10,780	280%	11,286
Net Revenue/(Expense)	-41,433	-172%	26,140	65,676	53%	-146,840	2,844	2%	-12,801	-7,014	-186%	-18,300
Combined Regular Programs												
Revenues	1,401,635	100%	1,399,224	1,056,577	100%	931,185	1,014,008	100%	893,761	1,050,234	100%	1,050,498
Expenses	1,346,365	96%	982,916	855,308	81%	766,933	739,149	73%	538,443	982,927	94%	1,315,234
Net Revenue/(Expense)	55,270	4%	416,308	201,271	19%	284,652	274,859	27%	355,318	71,307	7%	235,264
Other Revenues and Expenses												
Revenues	72,222		72,222	36,716		36,716	35,551		35,551	19,287		19,287
Expenses	181,595		208,759	233,893		214,900	196,703		229,032	145,090		200,250
Net Revenue/(Expense)	-109,373		-136,537	-197,177		-178,184	-161,152		-193,481	-125,803		-180,963
Check Total	-54,105	-4%	-902,675	4,094	0%	-981,833	167,079	14%	325,447	6,214	1%	-500,753
												476,239

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

	Minoru			Combined		
	Comm Assn	City	Combined	Comm Assn	City	Combined
	\$	%	\$	\$	%	\$
DEMOGRAPHIC SUMMARY						
Preschool						
Revenues	1,287,979	100%	1,287,979	1,287,979	100%	1,287,979
Expenses	1,079,936	84%	448,740	448,740	35%	1,528,680
Net Revenue/(Expense)	208,043	16%	-448,740	-240,697	-19%	78,346
Children						
Revenues	2,073,669	100%	2,073,669	2,073,669	100%	2,073,669
Expenses	1,962,766	95%	860,322	860,322	42%	3,036,435
Net Revenue/(Expense)	110,903	5%	-460,352	-226,653	-11%	1,573,017
Youth						
Revenues	400,640	100%	400,640	400,640	100%	400,640
Expenses	577,294	143%	192,461	192,461	48%	769,755
Net Revenue/(Expense)	-176,654	-43%	-102,461	-102,461	-26%	-369,115
Adult						
Revenues	181,007	100%	181,007	181,007	100%	181,007
Expenses	98,821	55%	386,784	286,608	158%	485,605
Net Revenue/(Expense)	82,186	45%	-186,784	-105,599	-58%	-403,419
Seniors						
Revenues	176,400	100%	176,400	176,400	100%	176,400
Expenses	140,551	80%	602,386	342,724	195%	742,937
Net Revenue/(Expense)	35,849	20%	-425,986	-166,324	-93%	-607,137
Fitness and Sport						
Revenues	1,598,900	100%	1,598,900	1,598,900	100%	1,598,900
Expenses	1,015,626	64%	1,312,084	2,322,710	146%	3,927,614
Net Revenue/(Expense)	583,274	36%	-1,312,084	-1,723,810	-108%	-2,339,640
Other Programs and Events						
Revenues	70,301	100%	70,301	423,208	100%	493,509
Expenses	49,855	71%	103,767	342,267	81%	446,022
Net Revenue/(Expense)	20,446	29%	-33,466	80,941	19%	47,487
Combined Regular Programs						
Revenues	246,701	100%	176,400	6,188,887	100%	6,435,587
Expenses	201,456	77%	602,386	5,436,319	84%	6,038,705
Net Revenue/(Expense)	45,245	18%	-125,986	752,568	12%	396,882
Other Revenues and Expenses						
Revenues	163,046	% of tot rev	163,046	401,355	% of tot rev	6,237,242
Expenses	205,278	% of tot rev	371,374	1,267,642	% of tot rev	6,435,587
Net Revenue/(Expense)	-42,232	-10%	-186,096	-206,328	-3%	-1,800,345
Check Total	14,063	3%	-731,908	-634,524	2%	-4,821,867

APPENDIX B

**COMMUNITY RECREATION ASSOCIATIONS
AND CITY -
REVENUE & EXPENSE DETAILS**

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

	Hamilton					Sea Island				
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
PROGRAM ANALYSIS										
01 Preschool - Licensed										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
05 Preschool - Other										
02 Fees	9,262			9,262		4,139			4,139	
06 Grants										
Revenues	9,262	100%		9,262	100%	4,139	100%		4,139	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	5,701			5,701		2,344			2,344	
18 City Wages/Salaries			19,461	19,461				160	160	
22 Program Expense	3,886			3,886		594			594	
30 Janitorial								728	728	
32 Utilities				222				181	181	
34 Maintenance/Repairs				218				102	102	
Expenses	9,587	104%	19,901	29,488	318%	2,938	71%	1,170	4,408	99%
Net Revenue/(Expense)	-325	-4%	-19,901	-20,225	-218%	1,201	29%	-1,170	31	1%
07 OSC										
02 Fees	184,361			184,361						
06 Grants	49,960			49,960						
Revenues	234,321	100%		234,321	100%					
10 Coordinator Wage/Salaries										
14 Instructor Wages	170,541			170,541						
18 City Wages/Salaries			9,544	9,544						
22 Program Expense	23,913			23,913						
30 Janitorial										
32 Utilities				159						
34 Maintenance/Repairs				525						
Expenses	194,454	83%	10,228	204,682	87%					
Net Revenue/(Expense)	39,867	17%	-10,228	29,639	13%					
11 Children										
02 Fees	9,262			9,262		7,687			7,687	
06 Grants										
Revenues	9,262	100%		9,262	100%	7,687	100%		7,687	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	5,701			5,701		4,352			4,352	
18 City Wages/Salaries			9,567	9,567				2,104	2,104	
22 Program Expense	3,885			3,885		1,103			1,103	
30 Janitorial								1,789	1,789	
32 Utilities				69				436	436	
34 Maintenance/Repairs				65				241	241	
Expenses	9,587	104%	8,701	18,288	197%	5,454	71%	4,569	10,024	130%
Net Revenue/(Expense)	-325	-4%	-8,701	-9,026	-97%	2,232	29%	-4,569	-2,337	-30%
15 Summer Challenge										
02 Fees	38,972			38,972		14,071			14,071	
06 Grants	9,135			9,135						
Revenues	48,107	100%		48,107	100%	14,071	100%		14,071	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	44,831			44,831		7,892			7,892	
18 City Wages/Salaries			8,613	8,613				3,863	3,863	
22 Program Expense	13,037			13,037		7,684			7,684	
30 Janitorial								5,912	5,912	
32 Utilities				86				1,455	1,455	
34 Maintenance/Repairs				280				814	814	
Expenses	57,868	120%	8,379	66,846	139%	15,576	111%	12,044	27,620	196%
Net Revenue/(Expense)	-9,760	-20%	-8,379	-18,739	-39%	-1,505	-11%	-12,044	-13,549	-96%

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

	Thompson					West Richmond				
	Comm Assn		City		Combined	Comm Assn		City		Combined
	\$	%	\$	\$	%	\$	%	\$	\$	%
PROGRAM ANALYSIS										
01	Preschool - Licensed									
02			Fees					Fees		
06			Grants					Grants		
	Revenues					Revenues				
10			Coordinator Wage/Salaries					Coordinator Wage/Salaries		
14			Instructor Wages					Instructor Wages		
18			City Wages/Salaries					City Wages/Salaries		
22			Program Expense					Program Expense		
30			Janitorial					Janitorial		
32			Utilities					Utilities		
34			Maintenance/Repairs					Maintenance/Repairs		
	Expenses					Expenses				
	Net Revenue/(Expense)					Net Revenue/(Expense)				
05	Preschool - Other									
02			Fees					Fees		
06			Grants					Grants		
	Revenues					Revenues				
10			Coordinator Wage/Salaries					Coordinator Wage/Salaries		
14			Instructor Wages					Instructor Wages		
18			City Wages/Salaries					City Wages/Salaries		
22			Program Expense					Program Expense		
30			Janitorial					Janitorial		
32			Utilities					Utilities		
34			Maintenance/Repairs					Maintenance/Repairs		
	Expenses					Expenses				
	Net Revenue/(Expense)					Net Revenue/(Expense)				
07	OSC									
02			Fees					Fees		
06			Grants					Grants		
	Revenues					Revenues				
10			Coordinator Wage/Salaries					Coordinator Wage/Salaries		
14			Instructor Wages					Instructor Wages		
18			City Wages/Salaries					City Wages/Salaries		
22			Program Expense					Program Expense		
30			Janitorial					Janitorial		
32			Utilities					Utilities		
34			Maintenance/Repairs					Maintenance/Repairs		
	Expenses					Expenses				
	Net Revenue/(Expense)					Net Revenue/(Expense)				
11	Children									
02			Fees					Fees		
06			Grants					Grants		
	Revenues					Revenues				
10			Coordinator Wage/Salaries					Coordinator Wage/Salaries		
14			Instructor Wages					Instructor Wages		
18			City Wages/Salaries					City Wages/Salaries		
22			Program Expense					Program Expense		
30			Janitorial					Janitorial		
32			Utilities					Utilities		
34			Maintenance/Repairs					Maintenance/Repairs		
	Expenses					Expenses				
	Net Revenue/(Expense)					Net Revenue/(Expense)				
15	Summer Challenge									
02			Fees					Fees		
06			Grants					Grants		
	Revenues					Revenues				
10			Coordinator Wage/Salaries					Coordinator Wage/Salaries		
14			Instructor Wages					Instructor Wages		
18			City Wages/Salaries					City Wages/Salaries		
22			Program Expense					Program Expense		
30			Janitorial					Janitorial		
32			Utilities					Utilities		
34			Maintenance/Repairs					Maintenance/Repairs		
	Expenses					Expenses				
	Net Revenue/(Expense)					Net Revenue/(Expense)				

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

	Minoru					Combined				
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
PROGRAM ANALYSIS										
01 Preschool - Licensed										
02 Fees						925,060		925,060		
06 Grants						149,683		149,683		
Revenues						1,074,744	100%	1,074,744	100%	
10 Coordinator Wage/Salaries						51,557		51,557		
14 Instructor Wages						773,030		773,030		
18 City Wages/Salaries								123,349		
22 Program Expense						64,118		64,118		
30 Janitorial								107,331		
32 Utilities								33,491		
34 Maintenance/Repairs						3,007		31,356		
Expenses						891,712	83%	295,557	1,187,269	110%
Net Revenue/(Expense)						183,031	17%	-295,557	-112,526	-10%
05 Preschool - Other										
02 Fees						213,236		213,236		
06 Grants										
Revenues						213,236	100%	213,236	100%	
10 Coordinator Wage/Salaries						124,890		124,890		
14 Instructor Wages						19,746		78,254	97,400	
18 City Wages/Salaries						44,202			44,202	
22 Program Expense								37,834	37,834	
30 Janitorial								14,741	14,741	
32 Utilities								14,354	14,354	
34 Maintenance/Repairs										
Expenses						188,238	88%	145,183	333,421	156%
Net Revenue/(Expense)						24,998	12%	-145,183	-120,185	-56%
07 OSC										
02 Fees						964,584		964,584		
06 Grants						216,820		216,820		
Revenues						1,181,404	100%	1,181,404	100%	
10 Coordinator Wage/Salaries						66,005		66,005		
14 Instructor Wages						850,995		850,995		
18 City Wages/Salaries								81,112	61,112	
22 Program Expense						185,732		185,732		
30 Janitorial								28,713	28,713	
32 Utilities								6,083	6,083	
34 Maintenance/Repairs						18,642		6,952	25,594	
Expenses						1,121,374	95%	122,860	1,244,234	105%
Net Revenue/(Expense)						60,031	5%	-122,860	-62,830	-5%
11 Children										
02 Fees						326,923		326,923		
06 Grants										
Revenues						326,923	100%	326,923	100%	
10 Coordinator Wage/Salaries						170,674		170,674		
14 Instructor Wages								189,920	189,920	
18 City Wages/Salaries										
22 Program Expense						90,135		90,135		
30 Janitorial								130,983	130,983	
32 Utilities								41,057	41,057	
34 Maintenance/Repairs								42,582	42,582	
Expenses						260,808	80%	404,542	665,351	204%
Net Revenue/(Expense)						66,115	20%	-404,542	-338,427	-104%
15 Summer Challenge										
02 Fees						502,978		502,978		
06 Grants						62,364		62,364		
Revenues						565,342	100%	565,342	100%	
10 Coordinator Wage/Salaries						7,648		7,648		
14 Instructor Wages						419,380		419,380		
18 City Wages/Salaries								97,521	97,521	
22 Program Expense						153,556		153,556		
30 Janitorial								32,000	32,000	
32 Utilities								12,365	12,365	
34 Maintenance/Repairs								10,763	10,763	
Expenses						580,584	103%	152,949	733,533	130%
Net Revenue/(Expense)						-15,242	-3%	-152,949	-168,192	-30%

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

	City Centre					East Richmond				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
19 Youth – Programs										
02 Fees	3,510			3,510		31,951			31,951	
06 Grants	36,004			36,004		7,140			7,140	
Revenues	39,614	100%		39,614	100%	39,091	100%		39,091	100%
10 Coordinator Wage/Salaries	31,979			31,979		37,521			37,521	
14 Instructor Wages	2,173			2,173						
18 City Wages/Salaries			12,292	12,292				11,228	11,228	
22 Program Expense	15,220			15,220		29,248			29,248	
30 Janitorial			582	582				3,014	3,014	
32 Utilities								659	659	
34 Maintenance/Repairs								940	940	
Expenses	49,372	125%	12,874	62,246	157%	66,769	171%	15,841	32,610	211%
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										
Revenues						36,231	100%		36,231	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages						3,473			3,473	
18 City Wages/Salaries								10,529	10,529	
22 Program Expense						28,918			28,918	
30 Janitorial								1,046	1,046	
32 Utilities								42	42	
34 Maintenance/Repairs										
Expenses						32,391	89%	11,647	44,008	121%
Net Revenue/(Expense)						3,840	11%	-11,617	-7,777	-21%
27 Youth – RYBL										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
33 Youth – Night Shift										
02 Fees						10,472			10,472	
06 Grants										
Revenues						10,472	100%		10,472	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages						12,065			12,065	
18 City Wages/Salaries								8,537	8,537	
22 Program Expense						1,289			1,289	
30 Janitorial								2,486	2,486	
32 Utilities								218	218	
34 Maintenance/Repairs								207	207	
Expenses						13,354	128%	11,448	24,802	237%
Net Revenue/(Expense)						-2,881	-28%	-11,448	-14,329	-137%
35 Adults										
02 Fees	18,416			18,416		53,546			53,546	
06 Grants										
Revenues	18,416	100%		18,416	100%	53,546	100%		53,546	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	7,562			7,562		14,297			14,297	
18 City Wages/Salaries			14,597	14,597				24,617	24,617	
22 Program Expense	2,402			2,402		15,566			15,566	
30 Janitorial			415	415				25,639	25,639	
32 Utilities								6,450	6,450	
34 Maintenance/Repairs								9,476	9,476	
Expenses	10,064	55%	15,112	25,177	137%	29,863	56%	66,182	96,044	179%
Net Revenue/(Expense)	8,351	45%	-15,112	-6,761	-37%	23,683	44%	-66,182	-42,499	-79%

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

	Hamilton					Sea Island				
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
19 Youth – Programs										
02 Fees	536			536						
06 Grants	1,247			1,247		4,541			4,541	
Revenues	1,783	100%		1,783	100%	4,541	100%		4,541	100%
10 Coordinator Wage/Salaries						4,541			4,541	
14 Instructor Wages	1,247			1,247						
18 City Wages/Salaries			2,209	2,209				1,052	1,052	
22 Program Expense	222			222						
30 Janitorial								1,929	1,929	
32 Utilities			5	5				554	554	
34 Maintenance/Repairs			7	7				348	348	
Expenses	1,469	82%	2,221	3,690	207%	4,541	100%	3,883	8,424	186%
Net Revenue/(Expense)	314	18%	-2,221	-1,907	-107%			-3,883	-3,883	-86%
23 Youth – Air Attack										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
27 Youth – RYBL										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
33 Youth – Night Shift										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
35 Adults										
02 Fees	2,715			2,715		7,045			7,045	
06 Grants										
Revenues	2,715	100%		2,715	100%	7,045	100%		7,045	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	1,832			1,832		2,848			2,848	
18 City Wages/Salaries			3,769	3,769				2,424	2,424	
22 Program Expense	374			374		721			721	
30 Janitorial								3,058	3,058	
32 Utilities			39	39				736	736	
34 Maintenance/Repairs								404	404	
Expenses	2,206	81%	3,808	6,014	221%	3,570	51%	6,621	10,191	145%
Net Revenue/(Expense)	509	19%	-3,808	-3,299	-121%	3,475	49%	-6,621	-3,146	-45%

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

	South Arm					Steveston					
	Comm Assn		City	Combined		Comm Assn		City	Combined		
	\$	%	\$	\$	%	\$	%	\$	\$	%	
19 Youth – Programs											
02 Fees	38,396			38,395		31,387			31,387		
06 Grants	15,472			15,478		7,500			7,500		
Revenues	54,374	100%		54,374	100%	38,587	100%		38,587	100%	
10 Coordinator Wage/Salaries	67,362			67,362		33,213			33,213		
14 Instructor Wages						1,014			1,014		
18 City Wages/Salaries			9,994	9,994				33,557	33,557		
22 Program Expense	23,749			23,749		21,702			21,702		
30 Janitorial			2,612	2,612				9,072	9,072		
32 Utilities			1,079	1,079				2,478	2,478		
34 Maintenance/Repairs			1,176	1,176				2,184	2,184		
Expenses			14,761	105,872	195%	55,929	145%	47,292	103,221	267%	
Net Revenue/(Expense)	-36,737	-68%	-14,761	-51,498	-95%	-17,342	-45%	-47,292	-64,634	-167%	
23 Youth – Jr Attack											
02 Fees											
06 Grants											
Revenues											
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries											
22 Program Expense											
30 Janitorial											
32 Utilities											
34 Maintenance/Repairs											
Expenses											
Net Revenue/(Expense)											
27 Youth – RYBL											
02 Fees											
06 Grants											
Revenues											
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries											
22 Program Expense											
30 Janitorial											
32 Utilities											
34 Maintenance/Repairs											
Expenses											
Net Revenue/(Expense)											
33 Youth – Night Shift											
02 Fees	3,257			3,257		1,255			1,255		
06 Grants											
Revenues	3,257	100%		3,257	100%	1,255	100%		1,255	100%	
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries			3,026	3,026		1,314			1,314		
22 Program Expense	1,099			1,099							
30 Janitorial			1,308	1,308							
32 Utilities			268	268							
34 Maintenance/Repairs			218	218							
Expenses			4,821	24,136	741%	11,814	941%		11,814	941%	
Net Revenue/(Expense)	-16,058	-493%	-4,821	-20,879	-641%	-10,559	-841%		-10,559	-841%	
35 Adults											
02 Fees	35,515			35,515		36,951			36,951		
06 Grants											
Revenues	35,515	100%		35,515	100%	36,951	100%		36,951	100%	
10 Coordinator Wage/Salaries											
14 Instructor Wages	13,005			13,005		9,464			9,464		
18 City Wages/Salaries			3,758	3,758		10,915			10,915		
22 Program Expense	5,532			5,532		3,131			3,131		
30 Janitorial			9,163	9,163				4,495	4,495		
32 Utilities			3,389	3,389				2,339	2,339		
34 Maintenance/Repairs			4,407	4,407				2,134	2,134		
Expenses			21,317	39,854	112%	17,595	48%	19,885	37,480	101%	
Net Revenue/(Expense)	16,978	48%	-21,317	-4,340	-12%	19,355	52%	-19,885	-529	-1%	

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

	Thompson					West Richmond				
	Comm	Assn	City	Combined		Comm	Assn	City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
19 Youth – Programs										
02 Fees	13,507			13,507		53,550			53,550	
06 Grants	7,835			7,835		7,140			7,140	
Revenues	21,042	100%		21,042	100%	60,690	100%		60,690	100%
10 Coordinator Wage/Salaries						34,874			34,874	
14 Instructor Wages	52,593			52,593		22,950			22,950	
18 City Wages/Salaries			9,353	9,353				13,890	13,890	
22 Program Expense	6,753			6,753		18,270			18,270	
30 Janitorial			15,489	15,489				4,950	4,950	
32 Utilities			5,313	5,313				1,356	1,356	
34 Maintenance/Repairs			6,194	6,194				1,138	1,138	
Expenses	59,346	282%	36,859	96,205	457%	76,093	125%	21,283	37,377	160%
Net Revenue/(Expense)	-38,304	-182%	-36,859	-75,163	-357%	-15,403	-25%	-21,283	-36,687	-60%
23 Youth – Air Attack										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
27 Youth – RYBL										
02 Fees										
06 Grants						85,635			85,635	
Revenues						85,635	100%		85,635	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages						55,595			55,595	
18 City Wages/Salaries										
22 Program Expense						30,039			30,039	
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses						85,635	100%		85,635	100%
Net Revenue/(Expense)										
33 Youth – Night Shift										
02 Fees	2,242			2,242		1,826			1,826	
06 Grants										
Revenues	2,242	100%		2,242	100%	1,826	100%		1,826	100%
10 Coordinator Wage/Salaries						1,413			1,413	
14 Instructor Wages								1,272	1,272	
18 City Wages/Salaries										
22 Program Expense	2,218			2,218		525			525	
30 Janitorial								5,487	5,487	
32 Utilities								1,210	1,210	
34 Maintenance/Repairs								992	992	
Expenses	2,218	99%		2,218	99%	1,938	106%	9,361	11,498	630%
Net Revenue/(Expense)	24	1%		24	1%	-112	-6%	-9,361	-9,672	-530%
35 Adults										
02 Fees	15,561			15,561		11,259			11,259	
06 Grants										
Revenues	15,561	100%		15,561	100%	11,259	100%		11,259	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	1,880			1,880		9,063			9,063	
18 City Wages/Salaries			7,621	7,621				14,888	14,888	
22 Program Expense	7,503			7,503		140			140	
30 Janitorial			5,906	5,906				15,494	15,494	
32 Utilities			1,578	1,578				3,646	3,646	
34 Maintenance/Repairs			1,717	1,717				3,009	3,009	
Expenses	9,783	63%	16,822	26,605	171%	8,203	73%	37,037	45,240	402%
Net Revenue/(Expense)	5,778	37%	-16,822	-11,044	-71%	3,056	27%	-37,037	-33,981	-302%

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

	Minoru					Combined						
	Comm. Assn		City		Combined	Comm. Assn		City		Combined		
	\$	%	\$	%	\$	\$	%	\$	%	\$	%	
19 Youth – Programs												
02 Fees						173,137				173,137		
06 Grants						85,585				86,585		
Revenues						259,722	100%			259,722	100%	
10 Coordinator Wage/Salaries						209,499				209,499		
14 Instructor Wages						79,378				79,378		
18 City Wages/Salaries									93,985	93,985		
22 Program Expense						115,162				115,162		
30 Janitorial									37,599	37,599		
32 Utilities									11,444	11,444		
34 Maintenance/Repairs									11,987	11,987		
Expenses						404,629	156%			559,644	215%	
Net Revenue/(Expense)						-144,908	-56%			-299,922	-115%	
23 Youth – Air Attack												
02 Fees						36,231				36,231		
06 Grants												
Revenues						36,231	100%			36,231	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages						3,473				3,473		
18 City Wages/Salaries									10,529	10,529		
22 Program Expense						28,918				28,916		
30 Janitorial									1,046	1,046		
32 Utilities									42	42		
34 Maintenance/Repairs												
Expenses						32,391	89%			44,008	121%	
Net Revenue/(Expense)						3,840	11%			-7,777	-21%	
27 Youth – RYBL												
02 Fees						85,635				85,635		
06 Grants												
Revenues						85,635	100%			85,635	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages						55,596				55,596		
18 City Wages/Salaries												
22 Program Expense						30,039				30,039		
30 Janitorial												
32 Utilities												
34 Maintenance/Repairs												
Expenses						85,635	100%			85,635	100%	
Net Revenue/(Expense)												
33 Youth – Night Shift												
02 Fees						19,052				19,052		
06 Grants												
Revenues						19,052	100%			19,052	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages						43,508				43,508		
18 City Wages/Salaries									13,435	13,435		
22 Program Expense						5,131				5,131		
30 Janitorial									9,282	9,282		
32 Utilities									1,697	1,697		
34 Maintenance/Repairs									1,416	1,416		
Expenses						48,639	255%			74,468	391%	
Net Revenue/(Expense)						-29,586	-155%			-55,416	-291%	
35 Adults												
02 Fees						181,007				181,007		
06 Grants												
Revenues						181,007	100%			181,007	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages						59,052				59,052		
18 City Wages/Salaries									82,689	82,689		
22 Program Expense						40,770				40,770		
30 Janitorial									64,172	64,172		
32 Utilities									18,777	18,777		
34 Maintenance/Repairs									21,146	21,146		
Expenses						99,821	55%			186,784	158%	
Net Revenue/(Expense)						81,185	45%			-105,599	-58%	

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

	City Centre					East Richmond				
	Comm	Assn	City	Combined		Comm	Assn	City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
39 Seniors										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries								3,027	3,027	
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense						4,763			4,763	
30 Janitorial								454	454	
32 Utilities								111	111	
34 Maintenance/Repairs								162	162	
Expenses						4,763		3,754	8,517	
Net Revenue/(Expense)						-4,763		-3,754	-8,517	
43 Seniors - CLT										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
47 Fitness (inc Aerobics & Child Minding)										
02 Fees						97,482			97,482	
06 Grants										
Revenues						97,482	100%		97,482	100%
10 Coordinator Wage/Salaries						34,655			34,655	
14 Instructor Wages						40,960			40,960	
18 City Wages/Salaries								60,041	60,041	
22 Program Expense						4,211			4,211	
30 Janitorial								37,939	37,939	
32 Utilities								8,268	8,268	
34 Maintenance/Repairs						2,941		11,791	14,732	
Expenses						82,766	85%	118,039	200,805	206%
Net Revenue/(Expense)						14,716	15%	-118,039	-103,323	-106%
51 Tennis										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
53 Racquet Sports/Volleyball										
02 Fees	16,254			16,254		75,309			75,309	
06 Grants										
Revenues	16,254	100%		16,254	100%	75,309	100%		75,309	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	11,400			11,400		14,472			14,472	
18 City Wages/Salaries			18,083	18,083				58,860	58,860	
22 Program Expense										
30 Janitorial			1,000	1,000				6,531	6,531	
32 Utilities								261	261	
34 Maintenance/Repairs										
Expenses	11,400	70%	19,083	30,483	188%	14,472	19%	65,672	80,144	106%
Net Revenue/(Expense)	4,854	30%	-19,083	-14,230	-88%	60,837	81%	-65,672	-4,835	-5%

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

	Hamilton					Sea Island				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	\$	\$	%	
39 Seniors										
02 Fees	100			100						
06 Grants										
Revenues	100	100%		100	100%					
10 Coordinator Wage/Salaries										
14 Instructor Wages	160			160						
18 City Wages/Salaries										
22 Program Expense	194			194						
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses	354	118%		354	118%					
Net Revenue/(Expense)	-54	-18%		-54	-18%					
43 Seniors - CLT										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
47 Fitness (inc Aerobics & Child Minding)										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
51 Tennis										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
53 Racquet Sports/Volleyball										
02 Fees	11,500			11,500						
06 Grants										
Revenues	11,500	100%		11,500	100%					
10 Coordinator Wage/Salaries										
14 Instructor Wages	10,459			10,459						
18 City Wages/Salaries			15,216	15,216						
22 Program Expense	360			360						
30 Janitorial										
32 Utilities			152	152						
34 Maintenance/Repairs										
Expenses	10,819	94%	15,368	26,187	228%					
Net Revenue/(Expense)	681	6%	-15,368	-14,687	-128%					

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

	South Arm					Steveston					
	Comm. Assn		City	Combined		Comm. Assn		City	Combined		
	\$	%	\$	\$	%	\$	%	\$	\$	%	
39 Seniors											
02 Fees	25,037			25,037		8,721		8,721			
06 Grants											
Revenues	25,037	100%		25,037	100%	8,721	100%	8,721	100%		
10 Coordinator Wage/Salaries						29,797		29,797			
14 Instructor Wages	32,744			32,744				17			
18 City Wages/Salaries			13,144	13,144				5,065		5,065	
22 Program Expense	23,211			23,211		9,183		9,183		9,183	
30 Janitorial			11,959	11,959				6,275		6,275	
32 Utilities			4,587	4,587				3,134		3,134	
34 Maintenance/Repairs			4,905	4,905				2,855		2,855	
Expenses	55,955	223%	34,595	90,550	362%	38,998	447%	17,330	56,327	646%	
Net Revenue/(Expense)	-30,918	-123%	-34,595	-65,513	-262%	-30,277	-347%	-17,330	-47,606	-546%	
43 Seniors - CLT											
02 Fees											
06 Grants											
Revenues											
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries											
22 Program Expense											
30 Janitorial											
32 Utilities											
34 Maintenance/Repairs											
Expenses											
Net Revenue/(Expense)											
47 Fitness (inc Aerobics & Child Minding)											
02 Fees	366,385			366,385		169,259		169,259			
06 Grants											
Revenues	366,385	100%		366,385	100%	169,259	100%	169,259	100%		
10 Coordinator Wage/Salaries											
14 Instructor Wages	272,713			272,713		98,417		98,417			
18 City Wages/Salaries			111,704	111,704				49,451		49,451	
22 Program Expense	15,341			15,341		27,289		27,289		27,289	
30 Janitorial			106,240	106,240				31,872		31,872	
32 Utilities			36,559	36,559				13,203		13,203	
34 Maintenance/Repairs	4,902		38,278	43,180				11,932		11,932	
Expenses	292,956	80%	293,031	586,047	160%	125,707	74%	106,458	232,165	137%	
Net Revenue/(Expense)	73,430	20%	-293,031	-219,662	-60%	43,552	26%	-106,458	-62,906	-37%	
51 Tennis											
02 Fees						200,450		200,450			
06 Grants											
Revenues						200,450	100%	200,450	100%		
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries						128,005		33,772		128,005	
22 Program Expense						7,178		7,178		7,178	
30 Janitorial								91,289		91,289	
32 Utilities								47,581		47,581	
34 Maintenance/Repairs								43,517		43,517	
Expenses						135,183	67%	216,260	351,442	175%	
Net Revenue/(Expense)						65,267	33%	-216,260	-150,992	-75%	
53 Racquet Sports/Volleyball											
02 Fees	62,407			62,407		18,653		18,653			
06 Grants											
Revenues	62,407	100%		62,407	100%	18,653	100%	18,653	100%		
10 Coordinator Wage/Salaries						14,115		14,115			
14 Instructor Wages	549			549							
18 City Wages/Salaries			46,601	46,601		61		5,995		6,056	
22 Program Expense	207			207							
30 Janitorial			29,859	29,859				3,001		3,001	
32 Utilities			12,694	12,694				1,054		1,054	
34 Maintenance/Repairs			13,342	13,342				945		945	
Expenses	756	1%	103,095	103,852	166%	14,177	76%	10,995	25,171	135%	
Net Revenue/(Expense)	61,651	99%	-103,095	-41,445	-66%	4,477	24%	-10,995	-6,518	-35%	

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

	Thompson					West Richmond				
	Comm. Assn	City		Combined		Comm. Assn	City		Combined	
	\$	\$	%	\$	%	\$	\$	%	\$	%
39 Seniors										
02 Fees		12,297		12,297		729		729		
06 Grants										
Revenues		12,297	100%	12,297	100%	729	100%	729	100%	
10 Coordinator Wage/Salaries						4,097		4,097		
14 Instructor Wages		25,564		25,564		721		721		
18 City Wages/Salaries				14,003			11,038	11,038		
22 Program Expense		3,587		3,587		546		546		
30 Janitorial				6,136			2,467	2,467		
32 Utilities				1,691			625	625		
34 Maintenance/Repairs				1,844			520	520		
Expenses		29,251	238%	23,664	52.916%	4,674	641%	14,650	19,324	2650%
Net Revenue/(Expense)		-16,955	-138%	-23,664	-40,619	-3,945	-541%	-14,650	-18,595	#####
43 Seniors - CLT										
02 Fees										
06 Grants										
Revenues										
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries										
22 Program Expense										
30 Janitorial										
32 Utilities										
34 Maintenance/Repairs										
Expenses										
Net Revenue/(Expense)										
47 Fitness (inc Aerobics & Child Minding)										
02 Fees		407,185		407,185		118,130		118,130		
06 Grants										
Revenues		407,185	100%	407,185	100%	118,130	100%	118,130	100%	
10 Coordinator Wage/Salaries		52,684		52,684		21,589		21,589		
14 Instructor Wages		136,546		136,546		73,112		73,112		
18 City Wages/Salaries				127,336			12,441	12,441		
22 Program Expense		26,020		26,020		3,945		3,945		
30 Janitorial				74,795			18,580	18,580		
32 Utilities				17,981			3,786	3,786		
34 Maintenance/Repairs				18,861		2,306	3,070	5,375		
Expenses		215,249	53%	238,972	454,221	100,951	85%	37,876	138,827	118%
Net Revenue/(Expense)		191,935	47%	-238,972	-47,037	17,179	15%	-37,876	-20,697	-18%
51 Tennis										
02 Fees		12,683		12,683						
06 Grants										
Revenues		12,683	100%	12,683	100%					
10 Coordinator Wage/Salaries										
14 Instructor Wages		4,416		4,416						
18 City Wages/Salaries				2,461						
22 Program Expense		2,229		2,229						
30 Janitorial				477						
32 Utilities				31						
34 Maintenance/Repairs										
Expenses		6,645	52%	2,969	9,614					
Net Revenue/(Expense)		6,038	48%	-2,969	3,069					
53 Racquet Sports/Volleyball										
02 Fees		26,220		26,220		16,983		16,983		
06 Grants										
Revenues		26,220	100%	26,220	100%	16,983	100%	16,983	100%	
10 Coordinator Wage/Salaries										
14 Instructor Wages						4,546		4,546		
18 City Wages/Salaries				19,573			5,931	5,931		
22 Program Expense										
30 Janitorial				21,322			15,130	15,130		
32 Utilities				7,184			3,731	3,731		
34 Maintenance/Repairs				8,338			3,095	3,095		
Expenses				56,418	56,418	4,546	27%	27,786	32,333	190%
Net Revenue/(Expense)		26,220	100%	-56,418	-30,198	12,437	73%	-27,786	-15,349	-90%

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

	Minoru					Combined					
	Comm Assn		City		Combined	Comm Assn		City		Combined	
	\$	%	\$	%	\$	\$	%	\$	%	\$	
39 Seniors											
02 Fees	127,414				127,414	174,498		174,498			
06 Grants											
Revenues	127,414	100%			127,414	174,498	100%	174,498	100%		
10 Coordinator Wage/Salaries	1,291				1,291	35,096		35,096			
14 Instructor Wages	1,086				1,086	59,792		59,792			
18 City Wages/Salaries			99,775		99,775		146,052		146,052		
22 Program Expense	80,649				80,649	122,133		122,133			
30 Janitorial	5,668		29,620		35,288	5,668		56,921		62,589	
32 Utilities			16,925		16,925			27,053		27,063	
34 Maintenance/Repairs			18,044		18,044			28,330		28,330	
Expenses	88,695	70%	164,373		253,068	222,689	128%	258,366		481,056	276%
Net Revenue/(Expense)	38,719	30%	-164,373		-125,654	-48,192	-28%	-258,366		-306,558	-176%
43 Seniors - CLT											
02 Fees	40,336				40,336	40,336		40,336		40,336	
06 Grants	8,650				8,650	8,650		8,650		8,650	
Revenues	48,986	100%			48,986	48,986	100%	48,986	100%		
10 Coordinator Wage/Salaries	35,575				35,575	35,575		35,575		35,575	
14 Instructor Wages	9,849				9,849	9,849		9,849		9,849	
18 City Wages/Salaries			119,728		119,728		119,728		119,728		
22 Program Expense	6,433				6,433	6,433		6,433		6,433	
30 Janitorial			12,718		12,718		12,718		12,718		
32 Utilities			4,400		4,400		4,400		4,400		
34 Maintenance/Repairs			160,825		160,825		160,825		160,825		
Expenses	51,857	106%	297,621		349,528	51,857	106%	297,621		349,528	714%
Net Revenue/(Expense)	-2,871	-6%	-297,621		-300,542	-2,871	-6%	-297,621		-300,542	-614%
47 Fitness (inc Aerobics & Child Minding)											
02 Fees						1,158,442		1,158,442			
06 Grants											
Revenues						1,158,442	100%	1,158,442	100%		
10 Coordinator Wage/Salaries						108,927		108,927			
14 Instructor Wages						621,748		621,748			
18 City Wages/Salaries								360,974		360,974	
22 Program Expense						76,806		76,806			
30 Janitorial								269,426		269,426	
32 Utilities								60,106		80,106	
34 Maintenance/Repairs						10,149		83,931		94,080	
Expenses						817,629	71%	794,437		1,612,066	139%
Net Revenue/(Expense)						340,813	29%	-794,437		-453,625	-39%
51 Tennis											
02 Fees						213,133		213,133			
06 Grants											
Revenues						213,133	100%	213,133	100%		
10 Coordinator Wage/Salaries											
14 Instructor Wages						132,421		132,421			
18 City Wages/Salaries								36,233		36,233	
22 Program Expense						9,406		9,406			
30 Janitorial								91,767		91,767	
32 Utilities								47,713		47,713	
34 Maintenance/Repairs								43,517		43,517	
Expenses						141,827	67%	219,229		361,056	169%
Net Revenue/(Expense)						71,306	33%	-219,229		-147,923	-69%
53 Racquet Sports/Volleyball											
02 Fees						227,326		227,326			
06 Grants											
Revenues						227,326	100%	227,326	100%		
10 Coordinator Wage/Salaries						14,115		14,115			
14 Instructor Wages						41,426		41,426			
18 City Wages/Salaries						61		170,178		170,239	
22 Program Expense						567		567			
30 Janitorial								76,843		76,843	
32 Utilities								25,076		25,076	
34 Maintenance/Repairs								26,320		26,320	
Expenses						56,170	25%	298,418		354,588	156%
Net Revenue/(Expense)						171,156	75%	-298,418		-127,262	-56%

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

	City Centre					East Richmond					
	Comm. Assn		City	Combined		Comm. Assn		City	Combined		
	\$	%	\$	\$	%	\$	%	\$	\$	%	
55 Other Programs											
02 Fees	3,145			3,145		73,461			73,461		
06 Grants						6,080			6,080		
Revenues	3,145	100%		3,145	100%	79,541	100%		79,541	100%	
10 Coordinator Wage/Salaries	8,423			8,423		44,526			44,526		
14 Instructor Wages	4,705			4,705		292			292		
18 City Wages/Salaries			28,253	28,253				16,652	16,652		
22 Program Expense	644			644		29,652			29,652		
30 Janitorial			568	568							
32 Utilities											
34 Maintenance/Repairs											
Expenses	13,772	438%	28,821	42,593	1354%	74,570	94%	16,652	91,222	115%	
Net Revenue/(Expense)	-10,627	-338%	-28,821	-39,448	#####	4,971	6%	-16,652	-11,681	-15%	
63 Signature Events											
	CC Celebration					Multifest					
02 Fees	9,760			9,760							
06 Grants											
Revenues	9,760	100%		9,760	100%						
10 Coordinator Wage/Salaries						178			178		
14 Instructor Wages						1,121			1,121		
18 City Wages/Salaries			4,386	4,386				14,107	14,107		
22 Program Expense	12,527		3,501	16,027		7,954		5,607	13,560		
30 Janitorial											
32 Utilities											
34 Maintenance/Repairs											
Expenses	12,527	128%	7,886	20,413	209%	9,252		19,714	28,966		
Net Revenue/(Expense)	-2,766	-28%	-7,886	-10,653	-109%	-9,252		-19,714	-28,966		
81 Food and Beverage											
02 Revenues											
Revenues											
10 Wages/Salaries											
20 Food/Supplies											
22 Other Expenses											
30 Janitorial											
32 Utilities											
34 Maintenance											
Expenses											
Net Revenue/(Expense)											
85 Facility Rental (Rooms, Sport)											
02 Rentals		% of tot rev			% of tot rev.		% of tot rev.			% of tot rev.	
	361			361		18,180			18,180		
Revenues	361	0%		361	0%	18,180	2%		18,180	2%	
10 Wages/Salaries						626			626		
22 Other Expenses											
Expenses						626			626		
Net Revenue/(Expense)	361			361		17,554			17,554		
89 General Revenue											
02 Interest	1,176			1,176		16,238			16,238		
04 Concession Revenue						7,257			7,257		
06 Other Revenue	128			128		8,150			8,150		
Revenues	1,304	1%		1,304	1%	31,645	4%		31,645	4%	
93 General Administration Expenses											
02 Accounting and Legal	7,457	% of tot rev		7,457	% of tot rev.	18,100	% of tot rev.		18,100	% of tot rev.	
06 Bank/Credit Card Charges	2,667			2,667		12,634			12,634		
10 Wages (Admin/Auxiliary)											
14 Board of Directors/AGM Costs	1,585			1,585		7,995			7,995		
18 City Wages/Salaries								106,617	106,617		
19 Insurance	1,948			1,948		3,424			3,424		
20 Office Supplies	1,580			1,580		7,186			7,186		
22 Other Expenses	349		12,836	13,185		2,800		22,743	25,543		
34 Maintenance/Repairs	377			377							
Expenses	15,963	7%	12,836	28,799	12%	52,139	6%	129,360	181,499	22%	

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

	Hamilton					Sea Island					
	Comm. Assn	City		Combined	%	Comm. Assn	City		Combined	%	
	\$	\$	\$	\$		\$	\$	\$			
55 Other Programs											
02 Fees	4,241			4,241		3,706			3,706		
06 Grants	700			700							
Revenues	4,941	100%		4,941	100%	3,706	100%		3,706	100%	
10 Coordinator Wage/Salaries											
14 Instructor Wages	745			745							
18 City Wages/Salaries			7,684	7,684			2,751		2,751		
22 Program Expense	5,758		1,048	6,806		4,394			4,394		
30 Janitorial							355		355		
32 Utilities			32	32			41		41		
34 Maintenance/Repairs			5	5							
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	-10,331	-209%	-1,188	-32%	-3,158	-4,346	-117%	
63 Signature Events											
02 Fees											
06 Grants											
Revenues											
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries											
22 Program Expense											
30 Janitorial											
32 Utilities											
34 Maintenance/Repairs											
Expenses											
Net Revenue/(Expense)											
81 Food and Beverage											
02 Revenues											
Revenues											
10 Wages/Salaries											
20 Food/Supplies											
22 Other Expenses											
30 Janitorial											
32 Utilities											
34 Maintenance											
Expenses											
Net Revenue/(Expense)											
85 Facility Rental (Rooms, Sport)											
02 Rentals		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.	
765			765		11,074		11,074		11,074		
Revenues	765	0%		765	0%	11,074	14%		11,074	14%	
10 Wages/Salaries	106			106		1,290			1,290		
22 Other Expenses											
Expenses	106			106		1,290			1,290		
Net Revenue/(Expense)	659			659		9,785			9,785		
89 General Revenue											
02 Interest		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.	
3,202			3,202		555		555		555		
04 Concession Revenue											
06 Other Revenue	1,741			1,741		5,707			5,707		
Revenues	4,943	2%		4,943	2%	6,262	8%		6,262	8%	
93 General Administration Expenses											
02 Accounting and Legal		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.	
1,200			1,200		1,200		1,200		1,200		
06 Bank/Credit Card Charges	3,977			3,977		1,311			1,311		
10 Wages (Admin/Auxiliary)	11,966			11,966		4,029			4,029		
14 Board of Directors/AGM Costs	2,762			2,762		4,206			4,206		
18 City Wages/Salaries			56,061	56,061			33,347		33,347		
19 Insurance	3,975			3,975		1,973			1,973		
20 Office Supplies	2,272			2,272		1,299			1,299		
22 Other Expenses	5,799		8,385	14,176		2,521		1,717	4,338		
34 Maintenance/Repairs	1,578			1,578		904			904		
Expenses	32,320	10%	64,447	96,768	30%	17,542	22%	35,064	52,607	65%	

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

Detail

	South Arm					Steveston				
	Comm. Assn	City	Combined			Comm. Assn	City	Combined		
	\$	\$	\$	%	%	\$	\$	\$	%	%
55 Other Programs										
02 Fees	2,411		2,411			32,077		32,077		
06 Grants						55		55		
Revenues	2,411	100%	2,411	100%		32,142	100%	32,142	100%	
10 Coordinator Wage/Salaries										
14 Instructor Wages	3,891		3,891							
18 City Wages/Salaries		10,733	10,733				17,194	17,194		
22 Program Expense	39,149		39,149			17,282		17,282		
30 Janitorial		2,288	2,288				1,024	1,024		
32 Utilities		190	190				153	153		
34 Maintenance/Repairs							127	127		
Expenses	43,040	1785%	13,211	56,251	2333%	17,282	54%	18,498	35,780	111%
Net Revenue/(Expense)	-40,629	####	-13,211	-53,840	####	14,860	46%	-18,498	-3,638	-11%
63 Signature Events										
02 Fees						93,250		93,250		
06 Grants										
Revenues						93,250	100%	93,250	100%	
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries							81,143	81,143		
22 Program Expense						72,434		3,277	75,712	
30 Janitorial							202	202		
32 Utilities							18,009	18,009		
34 Maintenance/Repairs							103	103		
Expenses						72,434	78%	102,734	175,168	188%
Net Revenue/(Expense)						20,816	22%	-102,734	-81,918	-88%
81 Food and Beverage										
02 Revenues										
Revenues										
10 Wages/Salaries										
20 Food/Supplies										
22 Other Expenses										
30 Janitorial										
32 Utilities										
34 Maintenance										
Expenses										
Net Revenue/(Expense)										
85 Facility Rental (Rooms, Sport)										
02 Rentals		% of tot rev.		% of tot rev.			% of tot rev.		% of tot rev.	
	18,618		18,618		21,972		21,972		21,972	
Revenues	18,618	1%	18,618	1%	21,972	2%	21,972	2%	21,972	2%
10 Wages/Salaries	3,465		3,465							
22 Other Expenses					385		385		385	
Expenses	3,465		3,465		385		385		385	
Net Revenue/(Expense)	15,153		15,153		21,588		21,588		21,588	
89 General Revenue										
02 Interest	31,903		31,903		5,281		5,281		5,281	
04 Concession Revenue	4,552		4,552		4,309		4,309		4,309	
06 Other Revenue	17,149		17,149		5,153		5,153		5,153	
Revenues	53,605	4%	53,605	4%	14,743	1%	14,743	1%	14,743	1%
93 General Administration Expenses										
02 Accounting and Legal	31,786		31,786		19,630		19,630		19,630	
06 Bank/Credit Card Charges	16,977		16,977		16,599		16,599		16,599	
10 Wages (Admin/Auxiliary)	7,734		7,734		26,359		26,359		26,359	
14 Board of Directors/AGM Costs	7,059		7,059		16,118		16,118		16,118	
18 City Wages/Salaries		154,380	154,380			142,832	142,832		142,832	
19 Insurance	7,826		7,826		4,590		4,590		4,590	
20 Office Supplies	10,166		10,166		9,669		9,669		9,669	
22 Other Expenses	3,101	22,745	25,847		38,363	25,868	64,231		64,231	
34 Maintenance Repairs	303		303		1,218		1,218		1,218	
Expenses	84,952	6%	177,126	262,078	18%	132,547	12%	168,700	301,247	28%

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

	Thompson					West Richmond				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
55 Other Programs										
02 Fees	10,507			10,507		3,766			3,766	
06 Grants										
Revenues	10,507	100%		10,507	100%	3,766	100%		3,766	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	5,057			5,057						
13 City Wages/Salaries			2,744	2,744				10,273	10,273	
22 Program Expense	4,918			4,918		10,780			10,780	
30 Janitorial			401	401				989	989	
32 Utilities			43	43				24	24	
34 Maintenance/Repairs			25	25						
Expenses										
Net Revenue/(Expense)	10,975	104%	3,213	14,189	135%	10,780	286%	11,286	22,066	586%
	-469	-4%	-3,213	-3,682	-35%	-7,014	-186%	-11,286	-16,300	-486%
63 Signature Events	Nibbles & Bites									
02 Fees	109,738			109,738						
06 Grants										
Revenues	109,738	100%		109,738	100%					
10 Coordinator Wage/Salaries										
14 Instructor Wages										
18 City Wages/Salaries			5,143	5,143						
22 Program Expense	106,426		503	107,029						
30 Janitorial			1,008	1,008						
32 Utilities			2,400	2,400						
34 Maintenance/Repairs			433	433						
Expenses	106,426	97%	9,588	116,014	106%					
Net Revenue/(Expense)	3,312	3%	-9,588	-6,275	-6%					
81 Food and Beverage										
02 Revenues										
Revenues										
10 Wages/Salaries										
20 Food/Supplies										
22 Other Expenses										
30 Janitorial										
32 Utilities										
34 Maintenance										
Expenses										
Net Revenue/(Expense)										
85 Facility Rental (Rooms, Sport)		% of tot rev		% of tot rev		% of tot rev		% of tot rev		% of tot rev
02 Rentals	13,608			13,608		7,476			7,476	
Revenues	13,608	1%		13,608	1%	7,476	1%		7,476	1%
10 Wages/Salaries	1,817			1,817		3,767			3,767	
22 Other Expenses										
Expenses	1,817			1,817		3,767			3,767	
Net Revenue/(Expense)	11,791			11,791		3,708			3,708	
89 General Revenue		% of tot rev		% of tot rev		% of tot rev		% of tot rev		% of tot rev
02 Interest	15,200			15,200		5,512			5,512	
04 Concession Revenue	5,318			5,818		3,041			3,041	
06 Other Revenue	925			925		3,259			3,259	
Revenues	21,943	2%		21,943	2%	11,812	1%		11,812	1%
93 General Administration Expenses		% of tot rev		% of tot rev		% of tot rev		% of tot rev		% of tot rev
02 Accounting and Legal	16,370			16,370		23,162			23,162	
06 Bank/Credit Card Charges	11,392			11,392		20,422			20,422	
10 Wages (Admin/Auxiliary)	36,499			36,499		2,891			2,891	
14 Board of Directors/AGM Costs	15,901			15,901		11,866			11,866	
18 City Wages/Salaries			146,839	146,839				95,751	95,751	
19 Insurance	5,696			5,696		4,001			4,001	
20 Office Supplies	7,230			7,230		4,274			4,274	
22 Other Expenses	7,276		16,205	23,482		6,465		15,048	21,513	
34 Maintenance/Repairs	2,461			2,461		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

	Minor					Combined					
	Comm Assn		City	Combined		Comm Assn		City	Combined		
	\$	%	\$	\$	%	\$	%	\$	\$	%	
55 Other Programs											
02 Fees	18,937			58,937		192,249			192,249		
06 Grants	11,355			11,355		18,210			18,210		
Revenues	30,301	100%		70,301	100%	210,459	100%		210,459	100%	
10 Coordinator Wage/Salaries	8,749			8,749		61,798			61,798		
14 Instructor Wages						15,590			15,590		
18 City Wages/Salaries			44,551	44,551				140,834	140,834		
22 Program Expense	31,106			41,106		154,184		1,348	155,232		
30 Janitorial			5,299	5,299				10,935	10,935		
32 Utilities			2,589	2,589				3,073	3,073		
34 Maintenance/Repairs			2,344	2,344				2,220	2,220		
Expenses	49,855	71%	54,482	104,337	148%	231,672	110%	158,090	389,762	185%	
Net Revenue/(Expense)	20,347	29%	-54,482	-34,035	-48%	-21,213	-10%	-158,090	-179,303	-85%	
63 Signature Events											
02 Fees						212,749			212,749		
06 Grants											
Revenues						212,749	100%		212,749	100%	
10 Coordinator Wage/Salaries						178			178		
14 Instructor Wages						1,121			1,121		
18 City Wages/Salaries			42,470	42,470				147,249	147,249		
22 Program Expense						199,341		12,987	212,328		
30 Janitorial			3,840	3,840				5,051	5,051		
32 Utilities			1,773	1,773				22,182	22,182		
34 Maintenance/Repairs			1,201	1,201				1,738	1,738		
Expenses			49,285	49,285		200,639	94%	189,207	389,846	183%	
Net Revenue/(Expense)			-49,285	-49,285		12,110	6%	-189,207	-177,097	-83%	
81 Food and Beverage											
02 Revenues	144,628			144,628		144,628			144,628		
Revenues	144,628	100%		144,628	100%	144,628	100%		144,628	100%	
10 Wages/Salaries	84,454			84,454		84,454			84,454		
20 Food Supplies	77,111			77,111		77,111			77,111		
22 Other Expenses	11,621			11,621		11,621			11,521		
30 Janitorial			27,761	27,761				27,761	27,761		
32 Utilities			17,225	17,225				17,225	17,225		
34 Maintenance			20,601	20,601				20,601	20,601		
Expenses	173,185	120%	65,587	238,773	165%	173,185	120%	65,587	238,773	165%	
Net Revenue/(Expense)	-28,557	-20%	-65,587	-94,145	-65%	-28,557	-20%	-65,587	-94,145	-65%	
85 Facility Rental (Rooms, Sport)											
02 Rentals	2,293			2,293		94,346			94,346		
Revenues	2,293	1%		2,293	1%	94,346	1%		94,346	1%	
10 Wages/Salaries						11,070			11,070		
22 Other Expenses	90			90		475			475		
Expenses	90			90		11,545			11,545		
Net Revenue/(Expense)	2,203			2,203		82,802			82,802		
89 General Revenue											
02 Interest	4,035			4,035		93,072			93,072		
04 Concession Revenue						24,978			24,978		
06 Other Revenue	12,119			12,119		46,052			46,052		
Revenues	16,124	4%		16,124	4%	162,381	2%		162,381	2%	
93 General Administration Expenses											
02 Accounting and Legal	12,545			12,545		130,349			130,349		
06 Bank/Credit Card Charges	1,630			1,630		87,609			87,609		
10 Wages (Admin/Auxiliary)						89,478			89,478		
14 Board of Directors/AGM Costs	1,266			1,266		68,758			68,758		
18 City Wages/Salaries			55,510	55,510				791,338	791,338		
19 Insurance	3,406			3,406		36,839			36,839		
20 Office Supplies	7,024			7,024		50,699			50,699		
22 Other Expenses	6,032		32,403	38,434		72,797		157,952	230,749		
34 Maintenance/Repairs						8,373			8,373		
Expenses	32,003	8%	87,913	119,916	29%	544,903	8%	949,289	1,494,192	23%	

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

	City Centre					East Richmond				
	Comm	Assn	City	Combined		Comm	Assn	City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
39 Centrally Budgeted City Costs		% of tot rev			% of tot rev		% of tot rev			% of tot rev
City Centre			2,200	2,200				2,929	2,929	
Youth Grants			35,000	35,000				7,500	7,500	
Marketing Advertising & Salaries			3,754	3,754				9,727	9,727	
Computers			2,400	2,400				4,800	4,800	
Overhead			43,354	43,354	18%			24,955	24,955	3%
Totals excluding Capital Items										
Revenues	243,616	100%		243,616	100%	331,833	100%		331,833	100%
Expenses	240,924	99%	239,804	480,728	197%	778,209	94%	655,856	1,434,065	172%
Net Revenue/(Expense)	2,692	1%	-239,804	-237,113	-97%	53,624	6%	-655,856	-602,232	-72%
39 Capital Transactions		% of tot rev			% of tot rev		% of tot rev			% of tot rev
Depreciation		-271			-271					
Van Replacement Accrual						9,770			9,770	
Fitness Eqpt Repl Fund						6,326			6,326	
Equipment Purchases										
Depreciation Fitness Eqpt										
Depr Furn. Fixt Computers										
Donation City Of Rich. Bldg Reno										
Playground Expenses										
Eqpt Replacement Reserve										
Building Improvements										
Capital Expenditure										
New Storage Repl Resrv										
Depreciation (mostly Fitness)										
Amortization of Deferred Revenue										
Gain on Disposal										
Van Repl Fund (KIN)										
Van Repl Fund (OSC)										
Eqpt Repl Fund										
Net Expenses/(Revenues)	-271	0%		-271	0%	16,096	2%		16,096	2%
Net Income/(Deficit) after Capital Items	2,962	1%	-239,804	-236,842		37,528	5%	-655,356	-618,328	

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

	Hamilton					Sea Island				
	Comm. Assn	City	Combined			Comm. Assn	City	Combined		
	\$	\$	\$	%	%	\$	\$	\$	%	%
99 Centrally Budgeted City Costs	% of tot rev.					% of tot rev.				
Ca Centre		655	655				955	955		
Youth Grants		7,500	7,500				7,500	7,500		
Marketing, Advertising & Salaries		3,525	3,525				4,115	4,115		
Computers		2,400	2,400				1,200	1,200		
Overhead		14,194	14,194	4%			11,083	11,083	14%	
Totals excluding Capital Items										
Revenues	327,900	100%	327,900	100%		80,919	100%	80,919	100%	
Expenses	325,274	99%	156,616	48%		77,740	96%	88,807	109%	
Net Revenue/(Expense)	2,626	1%	-156,616	-47%		3,179	4%	-8,887	-10%	
99 Capital Transactions	% of tot rev.					% of tot rev.				
Depreciation										
Van Replacement Accrual										
Fitness Eqpt Repl Fund										
Equipment Purchases						2,509		2,509		
Depreciation Fitness Eqpt										
Depr. Furn. Fixt. Computers										
Donation City Of Rich. Bldg Reno										
Playground Expenses										
Eqpt Replacement Reserve										
Building Improvements										
Capital Expenditure										
New Storage Repl Resrv										
Depreciation (mostly Fitness)										
Amortization of Deferred Revenue										
Gain on Disposal										
Van Repl Fund (KIN)										
Van Repl Fund (OSC)										
Eqpt Repl Fund										
Net Expenses/(Revenues)						2,509	3%	2,509	3%	
Net Income/(Deficit) after Capital Items	2,626	1%	-156,616	-47%		670	1%	-8,887	-10%	

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

	South Arm					Steveston					
	Comm Assn		City	Combined		Comm Assn		City	Combined		
	\$	%	\$	\$	%	\$	%	\$	\$	%	
99 Centrally Budgeted City Costs	% of tot rev				% of tot rev	% of tot rev				% of tot rev	
Day Centre			3,532		3,532			12,322		12,322	
Youth Grants			7,500		7,500			7,500		7,500	
Marketing Advertising & Banners			13,401		13,401			18,579		18,579	
Computers			7,200		7,200			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%	981,833	1,970,070	180%	
Net Revenue/(Expense)	39,076	3%	-902,675	-863,599	-59%	105,055	10%	-981,833	-876,777	-80%	
99 Capital Transactions	% of tot rev.				% of tot rev.	% of tot rev.				% of tot rev.	
Depreciation											
Van Replacement Accrual											
Fitness Eqpt Repl Fund											
Equipment Purchases											
Depreciation Fitness Eqpt	30,575			30,575							
Depr Furn Fixt Computers	28,243			28,243							
Obnaton City Of Rich Bldg Reno	34,363			34,363							
Playground Expenses						10,000			10,000		
Eqpt Replacement Reserve						71,393			71,393		
Building Improvements						3,168			3,168		
Capital Expenditure						16,400			16,400		
New Storage Repl Resrv											
Depreciation (mostly Fitness)											
Amortization of Deferred Revenue											
Gain on Disposal											
Van Repl Fund (KIN)											
Van Repl Fund (OSC)											
Eqpt Repl Fund											
Net Expenses/(Revenues)	93,181	6%		93,181	6%	100,961	9%		100,961	9%	
Net Income/(Deficit) after Capital Items	-54,105	-4%	-902,675	-956,780		4,094	0%	-981,833	-977,739		

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

	Thompson					West Richmond				
	Comm	Assn	City	Combined		Comm	Assn	City	Combined	
	\$	\$	\$	\$	%	\$	\$	\$	\$	%
99 Centrally Budgeted City Costs	% of tot rev.					% of tot rev.				
Can Centre			7,148	7,148				7,533	7,533	
Youth Grants			7,500	7,500				7,500	7,500	
Marketing, Advertising & Salaries			13,611	13,611				16,457	16,457	
Computers			5,400	5,400				3,500	3,500	
Overhead			33,659	33,659	3%			35,091	35,091	3%
Totals excluding Capital Items										
Revenues	1,049,557	100%		1,049,557	100%	1,079,521	100%		1,079,521	100%
Expenses	863,791	82%	725,147	1,588,938	151%	1,061,307	98%	500,753	1,562,059	145%
Net Revenue/(Expense)	185,766	18%	-725,147	-539,380	-51%	18,214	2%	-500,753	-482,539	-45%
99 Capital Transactions	% of tot rev.					% of tot rev.				
Depreciation										
Van Replacement Accrual										
Fitness Eqpt Repl Fund										
Equipment Purchases										
Depreciation Fitness Eqpt										
Depr Furn. Fixt. Computers										
Donation City Of Rich. Bidg Reno										
Playground Expenses										
Eqpt Replacement Reserve										
Building Improvements										
Capital Expenditure										
New Storage Repl Resrv	40,287			40,287						
Depreciation (mostly Fitness)	44,137			44,137						
Amortization of Deferred Revenue	44,137			44,137						
Gain on Disposal	-2,000			-2,000						
Van Repl Fund (KIN)						3,000			3,000	
Van Repl Fund (OSC)						3,000			3,000	
Eqpt Repl Fund						6,000			6,000	
Net Expenses/(Revenues)	38,287	4%		38,287	4%	12,000	1%		12,000	1%
Net Income/(Deficit) after Capital Items	147,479	14%	-725,147	-577,668		6,214	1%	-500,753	-494,539	

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

	Minoru					Combined				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
99 Centrally Budgeted City Costs	% of tot rev			% of tot rev		% of tot rev			% of tot rev	
Car Centre			1,152	1,152				38,951	38,951	
Youth Grants								87,500	87,500	
Marketing, Advertising & Salaries			5,444	5,444				85,115	85,115	
Computers			5,300	5,300				40,200	40,200	
Overhead			12,596	12,596	3%			252,765	252,765	4%
Totals excluding Capital Items										
Revenues	409,747	100%		409,747	100%	6,590,242	100%		6,590,242	100%
Expenses	395,664	97%	731,908	1,127,592	275%	5,165,948	94%	4,983,397	11,149,345	169%
Net Revenue/(Expense)	14,063	3%	-731,908	-717,844	-175%	424,295	6%	-4,983,397	-4,559,103	-69%
99 Capital Transactions	% of tot rev			% of tot rev		% of tot rev			% of tot rev	
Depreciation								-271	-271	
Van Replacement Accrua								9,770	9,770	
Fitness Eqpt Repl Fund								6,326	6,326	
Equipment Purchases								2,509	2,509	
Depreciation Fitness Eqpt								30,575	30,575	
Depr Furn Fixt Computers								28,243	28,243	
Donation City Of Rich Blag Reno								34,363	34,363	
Playground Expenses								10,000	10,000	
Eqpt Replacement Reserve								71,393	71,393	
Building Improvements								3,168	3,168	
Capital Expenditure								16,400	16,400	
New Storage Repl Resrv								40,287	40,287	
Depreciation (mostly Fitness)								44,137	44,137	
Amortization of Deferred Revenue								-44,137	-44,137	
Gain on Disposai								-2,000	-2,000	
Van Repl Fund (KIN)								3,000	3,000	
Van Repl Fund (OSC)								3,000	3,000	
Eqpt Repl Fund								6,000	6,000	
Net Expenses/(Revenues)						262,764	4%	262,764	4%	
Net Income/(Deficit) after Capital Items	14,063	3%	-731,908	-717,844		161,530	2%	-4,983,397	-4,821,867	

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

	Hamilton					Sea Island				
	Comm Assn		City		Combined	Comm Assn		City		Combined
	\$	%	\$	\$	%	\$	\$	\$	%	
DEMOGRAPHIC SUMMARY										
Preschool										
01 Preschool - Licensed						22,395				22,395
05 Preschool - Other	9,262			9,262		4,139			4,139	
Revenues	9,262	100%		9,262	100%	26,534	100%	11,214	26,534	100%
01 Preschool - Licensed						21,936			33,150	
05 Preschool - Other	9,597		19,901	29,488		2,938		1,170	4,105	
Expenses	9,587	104%	19,901	29,488	318%	24,874	94%	12,384	37,258	140%
Net Revenue/(Expense)	-325	-4%	-19,901	-20,225	-218%	1,660	6%	-12,384	-10,724	-40%
Children										
07 OSC	234,321			234,321						
11 Children	9,262			9,262		7,637			7,587	
15 Summer Challenge	48,107			48,107		14,071			14,371	
Revenues	291,690	100%		291,690	100%	21,758	100%		21,758	100%
07 OSC	194,454		10,228	204,682						
11 Children	9,587		8,701	18,288		5,454		4,569	10,024	
15 Summer Challenge	57,668		8,979	66,646		15,576		12,044	27,620	
Expenses	261,908	90%	27,908	289,816	99%	21,030	97%	16,613	37,643	173%
Net Revenue/(Expense)	29,782	10%	-27,908	1,874	1%	728	3%	-16,613	-15,886	-73%
Youth										
19 Youth - Programs	1,783			1,783		4,541			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	100%
19 Youth - Programs	1,469		2,221	3,690		4,541		3,883	8,424	
23 Youth - Air Attack										
27 Youth - RYBL										
33 Youth - Night Shift										
Expenses	1,469	82%	2,221	3,690	207%	4,541	100%	3,883	8,424	186%
Net Revenue/(Expense)	314	18%	-2,221	-1,907	-107%	-	-	-3,883	-3,883	-86%
Adult										
35 Adults	2,715			2,715		7,045			7,045	
Revenues	2,715	100%		2,715	100%	7,045	100%		7,045	100%
35 Adults	2,206		3,808	6,014		3,570		6,621	10,191	
Expenses	2,206	81%	3,808	6,014	221%	3,570	51%	6,621	10,191	145%
Net Revenue/(Expense)	509	19%	-3,808	-3,299	-121%	3,475	49%	-6,621	-3,146	-45%
Seniors										
39 Seniors	300			300						
43 Seniors - CLT										
Revenues	300	100%		300	100%					
39 Seniors	354			354						
43 Seniors - CLT										
Expenses	354	118%		354	118%					
Net Revenue/(Expense)	-54	-18%		-54	-18%					
Fitness and Sport										
47 Fitness (Inc Aerobics & Child Mndng)										
51 Tennis										
53 Racquet Sports/Volleyball	11,500			11,500						
Revenues	11,500	100%		11,500	100%					
47 Fitness (Inc Aerobics & Child Mndng)										
51 Tennis										
53 Racquet Sports/Volleyball	10,819		15,368	26,187						
Expenses	10,819	94%	15,368	26,187	228%					
Net Revenue/(Expense)	681	6%	-15,368	-14,687	-128%					
Other Programs and Events										
55 Other Programs	4,941			4,941		3,706			3,706	
63 Signature Events										
Revenues	4,941	100%		4,941	100%	3,706	100%		3,706	100%
55 Other Programs	6,504		8,769	15,272		4,394		3,158	8,052	
63 Signature Events										
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	-10,331	-209%	-1,188	-32%	-3,158	-4,346	-117%
Combined Regular Programs										
Revenues	322,192	100%		322,192	100%	63,583	100%		63,583	100%
Expenses	292,848	91%	77,974	370,822	115%	58,908	93%	42,660	101,568	160%
Net Revenue/(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

	Minoru					Combined				
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
DEMOGRAPHIC SUMMARY										
Preschool										
01 Preschool - Licensed						1,074,744		1,074,744		
05 Preschool - Other						213,236		213,236		
Revenues						1,287,979	100%	1,287,979	100%	
01 Preschool - Licensed						391,712		296,557	1,187,259	
05 Preschool - Other						188,238		145,183	333,421	
Expenses						1,079,950	84%	440,740	1,520,690	118%
Net Revenue/(Expense)						208,029	16%	-440,740	-232,710	-18%
Children										
07 OSC						1,181,494		1,181,494		
11 Children						326,923		326,923		
15 Summer Challenge						565,342		565,342		
Revenues						2,073,669	100%		2,073,669	100%
07 OSC						1,121,374		122,860	1,244,234	
11 Children						260,808		404,542	665,351	
15 Summer Challenge						580,584		152,949	733,533	
Expenses						1,962,766	95%	680,352	2,643,118	127%
Net Revenue/(Expense)						110,903	5%	-680,352	-569,448	-27%
Youth										
19 Youth - Programs						259,722		259,722		
23 Youth - Air Attack						36,231		36,231		
27 Youth - RYBL						85,635		85,635		
33 Youth - Night Shift						19,052		19,052		
Revenues						400,640	100%		400,640	100%
19 Youth - Programs						404,629		155,015	559,644	
23 Youth - Air Attack						32,391		11,617	44,008	
27 Youth - RYBL						85,635		85,635	85,635	
33 Youth - Night Shift						48,639		25,830	74,468	
Expenses						571,294	143%	192,461	763,755	191%
Net Revenue/(Expense)						-170,654	-43%	-192,461	-363,115	-91%
Adult										
35 Adults						181,007		181,007		
Revenues						181,007	100%		181,007	100%
35 Adults						99,821		186,784	286,606	
Expenses						99,821	55%	186,784	286,606	158%
Net Revenue/(Expense)						81,185	45%	-186,784	-105,599	-58%
Seniors										
39 Seniors	127,414			127,414		174,498		174,498		
43 Seniors - CLT	48,986			48,985		48,986		48,986		
Revenues	176,400	100%		176,400	100%	223,484	100%		223,484	100%
39 Seniors	88,695		164,373	253,068		222,689		258,366	481,056	
43 Seniors - CLT	51,857		297,671	349,528		51,857		297,671	349,528	
Expenses	140,551	80%	462,044	602,596	342%	274,546	123%	556,038	830,584	372%
Net Revenue/(Expense)	35,849	20%	-462,044	-426,196	-242%	-51,062	-23%	-556,038	-607,100	-272%
Fitness and Sport										
47 Fitness (inc Aerobics & Child M'ndng)						1,158,442		1,158,442		
51 Tennis						213,133		213,133		
53 Racquet Sports/Volleyball						227,326		227,326		
Revenues						1,598,900	100%		1,598,900	100%
47 Fitness (inc Aerobics & Child M'ndng)						817,629		794,437	1,612,066	
51 Tennis						141,827		219,229	361,056	
53 Racquet Sports/Volleyball						56,170		298,418	354,588	
Expenses						1,015,626	64%	1,312,084	2,327,710	146%
Net Revenue/(Expense)						583,274	36%	-1,312,084	-728,810	-46%
Other Programs and Events										
55 Other Programs	70,301			70,301		210,459		210,459		
63 Signature Events						212,749		212,749		
Revenues	70,301	100%		70,301	100%	423,208	100%		423,208	100%
55 Other Programs	49,855		54,482	104,337		231,672		158,090	389,762	
63 Signature Events			49,285	49,285		200,639		169,207	389,846	
Expenses	49,855	71%	103,767	153,622	219%	432,311	102%	347,297	779,608	184%
Net Revenue/(Expense)	20,447	29%	-103,767	-83,320	-119%	-9,103	-2%	-347,297	-356,400	-84%
Combined Regular Programs										
Revenues	246,701	100%		246,701	100%	6,188,887	100%		6,188,887	100%
Expenses	190,406	77%	565,811	756,217	307%	5,436,315	88%	3,715,755	9,152,070	148%
Net Revenue/(Expense)	56,295	23%	-565,811	-509,516	-207%	752,573	12%	-3,715,755	-2,963,183	-48%

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

	City Centre					East Richmond				
	Comm Assn		City		Combined	Comm Assn		City		Combined
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses	% of tot rev		% of tot rev		% of tot rev		% of tot rev			
31 Food and Beverage										
35 Facility Rental (Rooms, Sport)	361			361		18,190			18,190	
99 General Revenue	1,304			1,304		31,645			31,645	
Revenues	1,665			1,665		49,825			49,825	
31 Food and Beverage										
35 Facility Rental (Rooms, Sport)						626			626	
93 General Administration Expenses	15,963		12,836	28,799		52,139		129,350	181,499	
99 Centrally Budgeted City Costs			43,354	43,354				24,955	24,955	
99 Capital Transactions	-271			-271		16,096			16,096	
Expenses	15,692		56,190	71,882		68,861		154,315	223,176	
Net Revenue/(Expense)	-14,027	-6%	-56,190	-70,217	-29%	-19,036	-2%	-154,315	-173,351	-21%
Check Total	2,962	1%	-239,804	-236,842		37,528	5%	-655,856	-618,328	

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

	Hamilton					Sea Island				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses										
31 Food and Beverage		% of tot rev			% of tot rev		% of tot rev			% of tot rev
35 Facility Rental (Rooms, Sport)		765			765		11,074			11,074
99 General Revenue		4,943			4,943		6,262			5,262
Revenues		5,708			5,708		17,336			17,336
31 Food and Beverage										
35 Facility Rental (Rooms, Sport)		106			106		1,290			1,290
33 General Administration Expenses		32,320		64,447	36,768		17,542		35,064	52,607
99 Centrally Budgeted City Costs				14,194	14,194				11,683	11,683
99 Capital Transactions							2,509			2,509
Expenses		32,426		78,642	111,068		21,341		46,747	67,488
Net Revenue/(Expense)		-26,718		-78,642	-105,360		-4,005		-46,147	-50,152
Check Total		2,626		-156,616	-153,990		670		-88,807	-88,137

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

	Sequin Arm					Steveson				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses		% of tot rev		% of tot rev		% of tot rev		% of tot rev		% of tot rev
31 Food and Beverage										
65 Facility Rental (Rooms, Sport)	18,518			18,518		21,372			21,372	
99 General Revenue	53,905			53,905		14,743			14,743	
Revenues	72,222			72,222		36,716			36,716	
31 Food and Beverage										
65 Facility Rental (Rooms, Sport)	3,465			3,465		385			385	
93 General Administration Expenses	34,252		177,106	262,078		132,547		168,703	301,247	
99 Centrally Budgeted City Costs			31,533	31,533				46,200	46,200	
99 Capital Transactions	93,181			93,181		109,961			109,961	
Expenses	181,598		208,759	390,356		233,893		214,900	448,793	
Net Revenue/(Expense)	-109,375	-7%	-208,759	-318,134	-22%	-197,177	-18%	-214,900	-412,075	-38%
Check Total	-54,105	-4%	-902,675	-956,780		4,094	0%	-981,833	-977,739	

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

	Thompson					West Richmond				
	Comm	Assn	City	Combined		Comm	Assn	City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses										
81 Food and Beverage										
85 Facility Rental (Rooms Sport)										
89 General Revenue										
Revenues										
81 Food and Beverage										
85 Facility Rental (Rooms Sport)										
93 General Administration Expenses										
99 Centrally Budgeted City Costs										
99 Capital Transactions										
Expenses										
Net Revenue/(Expense)										
Check Total										

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

	Minoru					Combined				
	Comm Assn		City	Combined		Comm Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses	% of tot rev			% of tot rev		% of tot rev			% of tot rev	
31 Food and Beverage	144,628			144,628		144,628		144,628	144,628	
35 Facility Rental (Rooms, Sport)	2,293			2,293		44,346		94,346	94,346	
59 General Revenue	16,124			16,124		162,361		152,361	152,361	
Revenues	163,046			163,046		401,355		401,355	401,355	
31 Food and Beverage	173,185		55,537	238,723		173,185		55,537	238,723	
35 Facility Rental (Rooms, Sport)	90			90		11,545		11,545	11,545	
33 General Administration Expenses	32,363		87,915	119,916		544,905		949,289	1,494,192	
99 Centrally Budgeted City Costs			12,596	12,596				252,765	252,765	
99 Capital Transactions								262,764	262,764	
Expenses	205,278		166,096	371,374		992,397		1,267,642	2,260,039	
Net Revenue/(Expense)	-42,232	-10%	-166,096	-208,328	-51%	-591,042	-9%	-1,267,642	-1,858,684	-28%
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

COMBINED REVENUE AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2006

	London Heritage Farm				Steveston Museum			
	Cultural Association \$	% of Rev.	City \$	Total \$	Cultural Association \$	% of Rev.	City \$	Total \$
Surpluses								
Previous Year's Surplus b/f			39,000	39,000			21,000	21,000
Appropriated Surplus Current Yr			39,000	39,000			21,000	21,000
Net Surplus Created/(Consumed)								
Grants Received								
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
Revenue Activities								
Revenue	62,985	73%		62,985	237,130	98%		237,130
Expenses	22,238	26%		22,238	232,728	96%		232,728
Net Revenue/(Expenses)	40,747	47%		40,747	4,402	2%		4,402
Sundry Revenue								
Revenue	14,528			14,528	157			157
Net Revenue/(Expenses)	14,528	17%		14,528	157	0%		157
Programs								
Revenue								
Expenses								
Net Revenue/(Expenses)								
Salaries and Benefits								
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
Building Costs								
Expenses			22,938	22,938			12,351	12,351
Net Revenue/(Expenses)			-22,938	-22,938			-12,351	-12,351
Administration Expenses								
Accounting and Legal	365			365	376			376
Bank Charges/Interest	1,349			1,349				
Board of Directors/AGM/Meetings	1,047			1,047				
Depreciation								
Insurance	3,362			3,362	2,087			2,087
Maintenance and Repairs	431			431	60			60
Office Supplies	1,030			1,030	918			918
Other Expenses	6,958		2,668	9,626	1,566		898	2,464
Expenses	14,542		2,668	17,210	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								
Expenses								
Net Revenue/(Expenses)								
Combined Net Revenue/(Expenses)	404		-86,954	-86,550	1,410		-43,923	-42,513
Total excluding Surplu transfers								
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%		50%	100%	85%		15%	100%

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

COMBINED REVENUE AND EXPENSES F

	Britannia Heritage Shipyard				Richmond Museum			
	Cultural Association		City	Total	Cultural Association		City	Total
	\$	% of Rev	\$	\$	\$	% of Rev	\$	\$
Surpluses								
Previous Year's Surplus of			67,873	67,873				
Appropriated Surplus Current Yr			67,873	67,873			10,180	10,180
Net Surplus Created/(Consumed)							-10,180	-10,180
Grants Received								
Revenue					16,930		71,993	88,923
Net Revenue/(Expenses)					16,930	45%	71,993	88,923
Other Fundraising								
Revenue	31,933			31,933	3,651			3,651
Net Revenue/(Expenses)	31,933	96%		31,933	3,651	10%		3,651
Revenue Activities								
Revenue	892	3%		892				
Expenses	155	0%		155				
Net Revenue/(Expenses)	737	2%		737				
Sundry Revenue								
Revenue	102		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
Programs								
Revenue	200	1%	14,719	14,919	15,443	41%		15,443
Expenses	1,243	4%	47,018	48,261	14,636	38%	126,781	141,417
Net Revenue/(Expenses)	-1,043	-3%	-32,298	-33,341	807	2%	-126,781	-125,974
Salaries and Benefits								
Expenses	40		156,770	156,810	19,909		154,376	174,285
Net Revenue/(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			-109	1,359			1,359
Bank Charges-Interest	91			91	128			128
Board of Directors-AGM-Meetings	327		51	378				
Depreciation					480			480
Insurance	2,025			2,025				
Maintenance and Repairs			3,167	3,167				
Office Supplies	17		3,008	3,025	349		1,918	2,267
Other Expenses	837		19,410	20,247	1,159		5,486	6,645
Expenses	3,188		25,636	28,824	3,475		7,404	10,879
Net Revenue/(Expenses)	-3,188	-10%	-25,636	-28,824	-3,475	-9%	-7,404	-10,879
City Centrally Budgeted Expenses								
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 Surplus transfers								
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	34%		66%	100%	33%		67%	100%
Expenses	2%		93%	100%	10%		90%	100%

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

COMBINED REVENUE AND EXPENSES F

	Richmond Art Gallery				Combined Culture and Heritage			
	Cultural Association		City	Total	Cultural Associations		City	Total
	\$	% of Rev.	\$	\$	\$	% of Rev.	\$	\$
Surpluses								
Previous Year's Surplus of			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		71,993	220,574
Net Revenue/(Expenses)	124,349	64%		124,349	148,581	25%	71,993	220,574
Other Fundraising								
Revenue	22,131			22,131	63,429			63,429
Net Revenue/(Expenses)	22,131	11%		22,131	63,429	11%		63,429
Revenue Activities								
Revenue	12,006	6%		12,006	313,013	53%		313,013
Expenses	4,965	3%		4,965	260,086	44%		260,086
Net Revenue/(Expenses)	7,041	4%		7,041	52,927	9%		52,927
Sundry Revenue								
Revenue	880			880	17,669		53,724	71,393
Net Revenue/(Expenses)	880	0%		880	17,669	3%	53,724	71,393
Programs								
Revenue	35,986	18%		35,986	51,629	9%	14,719	66,348
Expenses	47,016	24%	20,609	67,625	62,895	11%	194,407	257,302
Net Revenue/(Expenses)	-11,030	-6%	-20,609	-31,639	-11,266	-2%	-179,688	-190,954
Salaries and Benefits								
Expenses	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								
Expenses			37,443	37,443			128,925	128,925
Net Revenue/(Expenses)			-37,443	-37,443			-128,925	-128,925
Administration Expenses								
Accounting and Legal	4,849			4,849	6,840			6,840
Bank Charges/Interest	1,019			1,019	2,587			2,587
Board of Directors/AGM/Meetings	821			821	2,195		51	2,246
Depreciation	6,547			6,547	7,027			7,027
Insurance	2,651			2,651	10,125			10,125
Maintenance and Repairs					491		3,167	3,658
Office Supplies	153		1,515	1,668	2,467		6,442	8,309
Other Expenses	16,161		14,329	30,490	26,681		42,792	69,473
Expenses	32,201		15,845	48,046	58,413		52,451	110,864
Net Revenue/(Expenses)	-32,201	-16%	-15,845	-48,046	-58,413	-10%	-52,451	-110,864
City Centrally Budgeted Expenses								
Expenses			26,666	26,666			57,267	57,267
Net Revenue/(Expenses)			-26,666	-26,666			-57,267	-57,267
Combined Net Revenue/(Expenses)	5,999		-285,486	-279,487	36,320		-890,885	-854,565
Total excluding Surplus 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%		100%	100%	81%		19%	100%
Expenses	40%		60%	100%	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

COMBINED REVENUE AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2006

	Cultural 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			
Grants (General Fund)	23,544		23,544
Grants (Gaming Fund)	36,938		36,938
Grants (Restricted Fund)	63,000		63,000
Vancouver Foundation (General Fund)	867		867
Revenue	124,349		124,349
Net Revenue/(Expenses)	124,349		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
Programs			
Programs (General 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

COMBINED REVENUE AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2006

	Cultural 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
Building Costs			
Salaries Janitorial		16,126	16,126
Supplies - Janitorial		2,475	2,475
Garbage Pick-up		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		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		4,849
Accounting and Legal	4,849		4,849
Bvank Expense (General Fund)	10		10
Merchant Fees (General Fund)	1,009		1,009
Bank Charges/Interest	1,019		1,019
Volunteers (General Fund)	293		293
CAC Receptions (Restricted Fund)	528		528
Board of Directors/AGM/Meetings	821		821
Amortisation (Capital Assets Fund)	6,547		6,547
Depreciation	6,547		6,547
Insurance (General Fund)	2,651		2,651
Insurance	2,651		2,651
Maintenance and Repairs			
Office Supplies (Restricted Fund)	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		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

COMBINED REVENUE AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2006

	Cultural 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 - Consultants		6,510	6,510
Travel - 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
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

2005/6 City Arenas Revenues and Expenses		210	211	212	216	
	ACCOUNT CODES	Admin	Ops & Maint	Program- ming	Arena Concess	Total
Revenue						
RACA Payment	0352	(2,331,750)				(2,331,750)
Total Revenue		(\$2,331,750)			\$0	(\$2,331,750)
Expenses						
All Salary Expenditures	0040	284,011	993,195	277,432	34,075	1,488,713
Supplies - General	4100		521			521
Supplies - Office	4101	4,959				4,959
Supplies - Janitorial	4104		35,532			35,532
Supplies - Other	4109	1,641	8	5,632	695	8,976
Contracts - Photocopy	4111	3,455				3,455
Contracts - Office Equipment	4113	353				353
Contracts - Maintenance	4117		59,225			59,225
Armoured Vehicle Pickup	4119	4,258				4,258
Advertising - General	4120			120		120
Marketing	4125			2,453		2,453
Utilities - Water & Sewer	4132		23,359			23,359
Utilities - Garbage Pickup	4133		7,657			7,657
Utilities - Recycling	4134			7,076		7,076
Maintenance - Equipment & Tools	4160		32,703	2,375		35,079
Travel - Mileage	4181	2,094	1,219			3,313
Telephones	4198	8,970				8,970
Cellular Phones	4199	1,481	2,254	1,111		4,847
Memberships	4210	579		25		604
Monthly Vehicle Charges	4261		152,458			152,458
Leases - Other	4284		1,709,544			1,709,544
Meeting Expenses	4371	15				15
Appropriated Surplus	5308	95,302				95,302
Total Capital Assets per Proj.	5719	150,000				150,000
Municipal Property Taxes	5703	221,681				221,681
Special Event Expenses	1426			185		185
Public Works Maintenance	0049		45,679			45,679
Subtotal before Building Maintenance		678,799	2,993,606	299,411	34,770	4,006,586
Utilities - Electric	4130		265,127			265,127
Utilities - Natural Gas	4131		216,673			216,673
Misc Buildings - Preventive	4161		35,930			35,930
Misc Building General	4163		5,668			5,668
Maintenance Buildings - Repair	4169		168,568			168,568
Facilities Management Accounts	0048		691,967			691,967
Total Expenses Including Taxes and Lease		\$678,799	\$3,685,573	\$299,411	\$34,770	\$4,698,553
Net (Revenue)/Expense per City statements		(\$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 (in match of weekends)	0352	62,851				62,851
RACA Contribution (misposted)	0352	34,770			(34,770)	0
Contracts - Maintenance	4117		(89,225)			(89,225)
Appropriated Surplus	5308	(95,302)				(95,302)
Total Capital Assets per Proj.	5719	(150,000)				(150,000)
Leases - Other	4284		(1,709,544)			(1,709,544)
Municipal Property Taxes	5703	(221,681)				(221,681)
Total Exclusions		1,964,767	(1,798,769)	0	(34,770)	131,227
Adjusted Net (Revenue)/Expense		\$311,816	\$1,886,804	\$299,411	\$0	\$2,498,030

APPENDIX F
ARENAS – RACA REVENUE & EXPENSE
SUMMARY

Appendix F - RACA Revenue and Expense Summary

	<u>Total Programs</u>	<u>Total Rentals</u>	<u>Food Services</u>	<u>Admin- istration</u>	<u>Total</u>
Revenue:					
Public Programs	241,740				241,740
Lesson Programs	261,239				261,239
Skate Shop	94,658				94,658
Roller Hockey	29,991				29,991
Other	943				943
Ice Rental Minor Sports		639,171			639,171
Ice Rental Adult Groups		1,148,998			1,148,998
Floor Rental Minor Sports		15,410			15,410
Floor Rental Adult Groups		124,366			124,366
Total Sales			855,262		855,262
Memberships				5,276	5,276
Interest Income				1,671	1,671
Rent Revenue				9,901	9,901
Video Game Revenue				135	135
Advertising Revenue				7,486	7,486
Total Revenue	<u>\$628,571</u>	<u>\$1,927,945</u>	<u>\$855,262</u>	<u>\$24,468</u>	<u>\$3,436,246</u>
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	<u>\$186,158</u>	<u>\$2,234,129</u>	<u>\$789,130</u>	<u>\$0</u>	<u>\$3,209,418</u>
Administration Expenses					
Wages and Benefits			41,124	38,610	79,734
Advertising & Promotion	334		3,583	2,955	6,871
Amortization				8,496	8,496
Audit				8,600	8,600
Bad Debts				775	775
Bank Charges				36,248	36,248
Board Expenses	2,283				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	<u>\$5,403</u>	<u>\$0</u>	<u>\$50,919</u>	<u>\$100,377</u>	<u>\$156,700</u>
Results per RACA statemets	<u>\$437,010</u>	<u>-\$306,185</u>	<u>\$15,212</u>	<u>-\$75,909</u>	<u>\$70,128</u>

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

No change required.

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

No change required.

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

No change required.

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

No change required.

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

No change required.