



To: Parks, Recreation and Cultural Services Committee
Date: November 15, 2007

From: Kate Sparrow
 Director, Recreation & Cultural Services
 Jerry Chong
 Director, Financial Services
File: 11-7375-01/2007-Vol 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

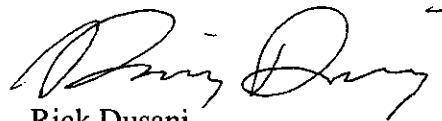
It is estimated that costs for staff and expenses to perform annual updates will be \$25,000. Staff will submit an ongoing additional level request in the 2009 budget process.

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) 19. Facility Rentals (Rooms, Sports Facilities) 20. General Revenue 21. General Administration	Revenues Wages and Staff Costs Food and Supplies Other operating expense Maintenance and Repairs Rentals Wages, Salaries and Staff Costs Other Expenses Interest Concession Commissions External Grants Fundraising Other Revenue 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 – RBYL 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%
Fitn/Aerob/Child Mind.	1,158	(818)	341	(794)	1,158	(1,612)	(454)	72%
Tennis	213	(142)	71	(219)	213	(361)	(148)	59%
Racquet Sports/Volleyb.	227	(56)	171	(298)	227	(355)	(127)	64%
Other Programs	210	(232)	(21)	(158)	210	(390)	(179)	54%
Signature Events	213	(201)	12	(189)	213	(390)	(177)	55%
Food and Beverage	145	(173)	(29)	(66)	145	(239)	(94)	61%
Facility Rental	94	(12)	83	-	94	(12)	83	817%
Gen.Rev. & Adm.Exp.	162	(545)	(383)	(949)	162	(1,494)	(1,332)	11%
Overhead (City costs)	-	-	-	(253)	-	(253)	(253)	n/a
Total	6,590	(6,166)	424	(4,983)	6,590	(11,149)	(4,559)	59%

Note: Totals may not balance due to rounding.

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	(1,887.5)	(637.5)	(2,525.0)	3,411.8	(3,632.5)	(220.8)	94%
RACA paym't to City			(2,234.1)			2,234.1				
Tot. after RACA paym't			70.1			(290.9)			(220.8)	

Note: Totals may not balance due to rounding.

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
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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
Summary

	City Centre			East Richmond			Hamilton			Sea Island		
	Comm. Assn	City	Combined	Comm. Assn	City	Combined	Comm. Assn	City	Combined	Comm. Assn	City	Combined
	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %	
PROGRAM ANALYSIS												
01 Preschool - Licensed Revenues	84,105 100%	84,105 100%	147,987 100%	147,987 100%	147,987 100%	147,987 100%	22,395 100%	22,395 100%	22,395 100%	22,395 100%	22,395 100%	22,395 100%
Expenses	59,146 70%	45,239 54%	104,379 124%	132,619 90%	43,278 51%	175,898 119%	21,936 96%	11,214 48%	33,150 145%	21,936 96%	11,214 48%	33,150 145%
Net Revenue/(Expense)	24,959 30%	-45,239 -54%	-20,274 -24%	15,368 10%	-43,278 -51%	-27,911 -19%	459 2%	-11,214 -48%	-10,755 -48%	459 2%	-11,214 -48%	-10,755 -48%
05 Preschool - Other Revenues	15,773 100%	15,773 100%	36,227 100%	36,227 100%	36,227 100%	36,227 100%	9,262 100%	9,262 100%	9,262 100%	9,262 100%	9,262 100%	9,262 100%
Expenses	15,093 96%	13,969 88%	20,062 124%	41,813 115%	3,567 4%	45,380 125%	9,587 104%	19,901 215%	29,488 318%	9,587 104%	19,901 215%	29,488 318%
Net Revenue/(Expense)	680 4%	-13,969 -88%	-13,289 -84%	-5,566 -35%	-3,567 -4%	-9,153 -25%	-325 -4%	-19,901 -215%	-20,225 -215%	-325 -4%	-19,901 -215%	-20,225 -215%
07 OSC Revenues	121,609 100%	121,609 100%	121,609 100%	121,609 100%	121,609 100%	121,609 100%	234,321 100%	234,321 100%	234,321 100%	234,321 100%	234,321 100%	234,321 100%
Expenses	125,786 103%	23,025 19%	146,811 122%	125,786 103%	23,025 19%	146,811 122%	194,454 83%	10,228 4%	204,682 87%	194,454 83%	10,228 4%	204,682 87%
Net Revenue/(Expense)	-4,177 -3%	-23,025 -19%	-27,203 -22%	-4,177 -3%	-23,025 -19%	-27,203 -22%	39,867 17%	-10,228 -4%	29,639 12%	39,867 17%	-10,228 -4%	29,639 12%
11 Children Revenues	51,191 100%	51,191 100%	29,882 100%	29,882 100%	29,882 100%	29,882 100%	9,282 100%	9,282 100%	9,282 100%	9,282 100%	9,282 100%	9,282 100%
Expenses	45,945 90%	40,629 79%	86,574 169%	33,531 112%	83,222 154%	126,752 234%	9,587 104%	8,781 93%	18,388 198%	9,587 104%	8,781 93%	18,388 198%
Net Revenue/(Expense)	5,246 10%	-40,629 -79%	-35,353 -69%	-3,640 -11%	-83,222 -154%	-96,870 -234%	-325 -4%	-8,781 -93%	-9,106 -98%	-325 -4%	-8,781 -93%	-9,106 -98%
15 Summer Challenge Revenues	3,693 100%	3,693 100%	54,623 100%	54,623 100%	54,623 100%	54,623 100%	48,107 100%	48,107 100%	48,107 100%	48,107 100%	48,107 100%	48,107 100%
Expenses	7,648 207%	7,648 207%	61,496 113%	61,496 113%	61,496 113%	73,025 134%	57,868 120%	9,979 21%	66,848 139%	57,868 120%	9,979 21%	66,848 139%
Net Revenue/(Expense)	-3,955 -107%	-3,955 -107%	-1,873 -3%	-1,873 -3%	-1,873 -3%	-19,402 -34%	-9,760 -20%	-9,979 -21%	-18,739 -39%	-9,760 -20%	-9,979 -21%	-18,739 -39%
19 Youth - Programs Revenues	39,614 100%	39,614 100%	39,614 100%	39,614 100%	39,614 100%	39,614 100%	1,783 100%	1,783 100%	1,783 100%	1,783 100%	1,783 100%	1,783 100%
Expenses	49,372 125%	12,874 32%	62,246 157%	66,769 171%	15,841 40%	82,610 211%	1,469 82%	2,221 124%	3,690 207%	1,469 82%	2,221 124%	3,690 207%
Net Revenue/(Expense)	-9,757 -25%	-12,874 -32%	-22,632 -57%	-27,155 -69%	-15,841 -40%	-43,000 -111%	314 18%	-2,221 -124%	-1,907 -107%	314 18%	-2,221 -124%	-1,907 -107%
23 Youth - Air Attack Revenues	36,231 100%	36,231 100%	36,231 100%	36,231 100%	36,231 100%	36,231 100%	4,541 100%	4,541 100%	4,541 100%	4,541 100%	4,541 100%	4,541 100%
Expenses	32,391 89%	11,617 32%	44,008 121%	32,391 89%	11,617 32%	44,008 121%	4,541 100%	3,883 86%	8,424 186%	4,541 100%	3,883 86%	8,424 186%
Net Revenue/(Expense)	3,840 11%	24,614 68%	-7,777 -21%	3,840 11%	24,614 68%	-7,777 -21%	0 0%	652 14%	-3,883 -86%	0 0%	652 14%	-3,883 -86%
27 Youth - RYBL Revenues												
Expenses												
Net Revenue/(Expense)												
33 Youth - Night Shift Revenues												
Expenses												
Net Revenue/(Expense)												
35 Adults Revenues	18,416 100%	18,416 100%	53,546 100%	53,546 100%	53,546 100%	53,546 100%	2,715 100%	2,715 100%	2,715 100%	2,715 100%	2,715 100%	2,715 100%
Expenses	10,064 55%	15,112 82%	25,177 137%	29,063 56%	66,182 124%	96,044 179%	2,206 81%	3,808 140%	6,014 221%	3,808 140%	6,014 221%	10,191 373%
Net Revenue/(Expense)	8,351 45%	-6,696 -36%	-28,761 -155%	24,483 46%	-12,636 -24%	-42,498 -79%	509 19%	-3,808 -140%	-3,299 -121%	509 19%	-3,808 -140%	-13,146 -45%
39 Seniors Revenues												
Expenses												
Net Revenue/(Expense)												

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

	South Arm			Steveston			Thompson			West Richmond		
	Comm. Assn	City	Combined	Comm. Assn	City	Combined	Comm. Assn	City	Combined	Comm. Assn	City	Combined
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROGRAM ANALYSIS												
01 Preschool - Licensed												
Revenues	223,827	100%	222,827	100%	284,032	100%	170,853	100%	170,853	100%	142,546	100%
Expenses	189,611	85%	243,815	109%	223,003	79%	138,022	81%	166,710	96%	125,381	88%
Net Revenue/(Expense)	34,216	15%	-55,204	-25%	59,029	21%	31,830	19%	27,748	16%	17,165	12%
05 Preschool - Other												
Revenues	18,544	100%	18,544	100%	51,925	100%	58,749	100%	58,749	100%	18,617	100%
Expenses	18,547	100%	36,865	199%	23,711	46%	60,021	102%	17,257	29%	16,229	87%
Net Revenue/(Expense)	-303	-2%	-18,011	-97%	28,214	54%	-1,272	-2%	-17,257	-30%	2,388	13%
07 OSC												
Revenues	416,574	100%	416,574	100%	87,331	100%	91,399	100%	91,399	100%	66,542	100%
Expenses	428,019	103%	481,411	115%	25,291	29%	54,715	63%	72,606	83%	55,803	81%
Net Revenue/(Expense)	-11,444	-3%	-64,837	-16%	62,040	71%	36,684	42%	18,793	21%	10,739	16%
11 Children												
Revenues	36,929	100%	36,929	100%	34,021	100%	91,399	100%	91,399	100%	66,542	100%
Expenses	30,483	83%	84,455	229%	25,291	74%	54,715	60%	72,606	81%	55,803	84%
Net Revenue/(Expense)	6,446	17%	-47,526	-129%	8,730	26%	36,684	40%	18,793	21%	10,739	16%
15 Summer Challenge												
Revenues	157,376	100%	157,376	100%	87,331	100%	75,531	100%	75,531	100%	124,610	100%
Expenses	158,137	101%	18,436	12%	64,109	73%	68,497	91%	22,338	29%	119,580	96%
Net Revenue/(Expense)	-761	-0%	-148,060	-94%	23,222	27%	7,034	9%	52,193	69%	5,030	4%
19 Youth - Programs												
Revenues	54,374	100%	54,374	100%	38,587	100%	21,042	100%	21,042	100%	60,690	100%
Expenses	91,110	168%	105,872	193%	55,929	145%	59,346	152%	96,205	227%	76,093	125%
Net Revenue/(Expense)	-36,737	-68%	-51,498	-95%	-17,342	-45%	-38,304	-92%	-75,163	-357%	-15,403	-25%
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	100%	1,255	100%	2,242	100%	2,242	100%	1,826	100%
Expenses	19,315	593%	4,821	148%	11,814	941%	2,218	89%	2,218	89%	1,328	100%
Net Revenue/(Expense)	-16,058	-493%	-1,564	-48%	-10,559	-841%	22	1%	24	1%	498	50%
35 Adults												
Revenues	35,515	100%	35,515	100%	38,951	100%	15,561	100%	15,561	100%	11,259	100%
Expenses	14,937	42%	21,317	60%	17,293	44%	9,783	63%	26,605	171%	8,203	73%
Net Revenue/(Expense)	16,578	47%	14,198	40%	21,658	56%	5,778	37%	-11,044	-71%	3,056	27%
39 Seniors												
Revenues	25,037	100%	25,037	100%	8,721	100%	12,287	100%	12,287	100%	729	100%
Expenses	55,995	223%	34,585	138%	38,988	447%	29,251	336%	59,916	684%	4,874	641%
Net Revenue/(Expense)	-30,958	-123%	-9,548	-38%	-30,267	-347%	-16,964	-199%	-47,629	-541%	-3,145	-416%

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

PROGRAM ANALYSIS	Comm. Assn		Minoru City		Comm. Assn		City		Combined	
	\$	%	\$	%	\$	%	\$	%	\$	%
01 Preschool - Licensed										
Revenues	1,074,744	100%			1,074,744	100%			1,074,744	100%
Expenses	891,712	83%			295,557				1,187,269	110%
Net Revenue/(Expense)	183,031	17%			-295,557				-112,526	-10%
05 Preschool - Other										
Revenues	213,236	100%			213,236	100%			213,236	100%
Expenses	188,238	88%			145,183				333,421	156%
Net Revenue/(Expense)	24,998	12%			-145,183				-120,185	-56%
07 OSC										
Revenues	1,181,404	100%			1,181,404	100%			1,181,404	100%
Expenses	1,121,374	95%			122,860				1,244,234	105%
Net Revenue/(Expense)	60,031	5%			-122,860				-62,830	-5%
11 Children										
Revenues	328,823	100%			328,823	100%			328,823	100%
Expenses	260,808	80%			404,542				665,351	204%
Net Revenue/(Expense)	68,015	20%			-404,542				-336,427	-104%
15 Summer Challenge										
Revenues	585,342	100%			585,342	100%			585,342	100%
Expenses	580,566	103%			152,849				733,333	130%
Net Revenue/(Expense)	-5,224	-3%			-152,849				-158,192	-30%
19 Youth - Programs										
Revenues	259,722	100%			259,722	100%			259,722	100%
Expenses	404,629	156%			155,015				559,644	215%
Net Revenue/(Expense)	-144,907	-56%			-155,015				-289,822	-113%
23 Youth - Air Attack										
Revenues	36,231	100%			36,231	100%			36,231	100%
Expenses	32,391	89%			11,617				44,008	121%
Net Revenue/(Expense)	3,840	11%			-11,617				-7,777	-21%
27 Youth - RYBL										
Revenues	85,635	100%			85,635	100%			85,635	100%
Expenses	85,635	100%							85,635	100%
Net Revenue/(Expense)										
33 Youth - Night Shift										
Revenues	19,052	100%			19,052	100%			19,052	100%
Expenses	48,638	255%			28,830				74,468	391%
Net Revenue/(Expense)	-29,586	-155%			-25,630				-55,418	-291%
35 Adults										
Revenues	161,007	100%			161,007	100%			161,007	100%
Expenses	99,821	55%			186,784				265,006	158%
Net Revenue/(Expense)	61,186	45%			-186,784				-105,099	-68%
39 Seniors										
Revenues	127,414	100%			127,414	100%			174,498	100%
Expenses	85,695	70%			164,373				253,088	189%
Net Revenue/(Expense)	38,719	30%			-164,373				-125,654	-99%

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

	City Centre			East Richmond			Hamilton			Sea Island		
	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 Signatures 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												
Revenues												
Expenses												
Net Revenue/(Expense)												
Totals excluding Capital Items												
Revenues												
Expenses												
Net Revenue/(Expense)												
99 Capital Transactions												
Revenues												
Expenses												
Net Revenue/(Expense)												
Net Income/(Deficit) after Capital Items												

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

	South Arm			Stevaston			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	366,385	100%	366,385	189,259	100%	189,259	407,185	100%	407,185	118,130	100%	118,130
Expenses	292,958	80%	589,047	125,787	74%	106,458	238,972	53%	454,221	100,851	85%	138,627
Net Revenue/(Expense)	73,430	20%	-293,091	43,552	26%	-106,458	168,213	47%	-238,972	17,279	15%	-37,876
51 Tennis												
Revenues				200,450	100%	200,450	12,683	100%	12,683			
Expenses				135,183	67%	351,442	9,614	76%	2,969	6,645	52%	9,614
Net Revenue/(Expense)				65,267	33%	-150,992	3,069	24%	-2,969	6,038	48%	3,069
53 Racquet Sports/Volleyball												
Revenues	62,407	100%	62,407	18,653	100%	18,653	26,220	100%	26,220	16,983	100%	16,983
Expenses	758	1%	103,098	14,177	76%	25,171	56,418	215%	56,418	4,948	27%	27,766
Net Revenue/(Expense)	61,651	99%	-103,098	4,477	24%	-10,995	-30,188	-115%	-30,188	12,035	73%	-15,349
55 Other Programs												
Revenues	2,411	100%	2,411	32,142	100%	32,142	10,507	100%	10,507	3,768	100%	3,768
Expenses	43,040	1785%	13,211	55,291	233%	35,740	14,189	135%	14,189	10,789	288%	22,686
Net Revenue/(Expense)	-40,629	1694%	-13,211	-23,149	-73%	-3,598	-3,682	-35%	-3,682	-7,021	-188%	-18,918
63 Signature Events												
Revenues				93,250	100%	93,250	106,738	100%	106,738			
Expenses				17,434	19%	102,734	9,588	9%	116,014			
Net Revenue/(Expense)				20,816	22%	-102,734	-3,312	-3%	-9,588			
81 Food and Beverage												
Revenues												
Expenses												
Net Revenue/(Expense)												
85 Facility Rental (Rooms, Sport)												
Revenues		% of tot rev.			% of tot rev.			% of tot rev.		% of tot rev.		% of tot rev.
Expenses	18,618	1%	18,618	21,972	2%	21,972	13,608	1%	13,608	7,476	1%	7,476
Net Revenue/(Expense)	3,465		3,465	385		385	1,817		1,817	3,767		3,767
	15.153		15.153	21.588		21.588	11.791		11.791	3.708		3.708
89 General Revenue												
Revenues	53,605	4%	53,605	14,743	1%	14,743	21,943	2%	21,943	11,812	1%	11,812
Expenses												
Net Revenue/(Expense)	53,605	4%	53,605	14,743	1%	14,743	21,943	2%	21,943	11,812	1%	11,812
93 General Administration Expenses												
Revenues		% of tot rev.			% of tot rev.			% of tot rev.		% of tot rev.		% of tot rev.
Expenses	84,952	6%	177,126	132,547	12%	168,700	165,044	10%	265,869	74,612	7%	110,799
Net Revenue/(Expense)												
99 Centrally Budgeted City Costs												
Overhead		% of tot rev.			% of tot rev.			% of tot rev.		% of tot rev.		% of tot rev.
Revenues				46,200	4%	46,200	33,659	3%	33,659	35,091	3%	35,091
Expenses												
Net Revenue/(Expense)												
Totals excluding Capital Items												
Revenues	1,473,857	100%	1,473,857	1,093,293	100%	1,093,293	1,048,557	100%	1,048,557	1,079,521	100%	1,079,521
Expenses	1,434,782	97%	2,337,457	988,237	90%	1,970,070	1,586,938	151%	2,337,457	1,081,307	98%	1,562,059
Net Revenue/(Expense)	39,075	3%	-863,600	-895,044	-81%	-876,777	-538,381	-50%	-1,288,900	-601,786	-56%	-482,538
99 Capital Transactions												
Net Revenue/(Expense)	93,181	6%	93,181	100,961	9%	100,961	38,287	4%	38,287	12,000	1%	12,000
Net Income/(Deficit) after Capital Items	-54,105	-4%	-902,675	-895,044	-81%	-876,777	-538,381	-50%	-1,288,900	-601,786	-56%	-482,538

Appendix A - Community Association and City Revenue & Expense Summary

	Comm. Assn		Minoru		City		Combined		Comm. Assn		City		Combined	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
43 Seniors - CLT														
Revenues	48,886	100%	48,886	100%	48,886	100%	48,886	100%	48,886	100%	48,886	100%	48,886	100%
Expenses	51,857	106%	287,871	589%	348,528	714%	287,871	589%	51,857	106%	287,871	589%	348,528	714%
Net Revenue(Expense)	-2,971	-6%	-239,085	-488%	-300,542	-614%	-239,085	-488%	-2,971	-6%	-239,085	-488%	-300,542	-614%
47 Fitness, Aerobic, Child Minding)														
Revenues									1,158,442	100%			1,158,442	100%
Expenses									617,659	71%	754,437	65%	1,612,086	139%
Net Revenue(Expense)									540,783	29%	-754,437	-65%	-463,625	-39%
51 Tennis														
Revenues									213,133	100%			213,133	100%
Expenses									141,827	67%	219,229	103%	361,056	169%
Net Revenue(Expense)									71,306	33%	-219,229	-103%	-147,923	-69%
53 Racquet Sports/Volleyball														
Revenues									227,326	100%			227,326	100%
Expenses									56,170	25%	288,418	127%	354,588	156%
Net Revenue(Expense)									171,156	75%	-288,418	-127%	-127,262	-56%
55 Other Programs														
Revenues	70,391	100%	70,391	100%	70,391	100%	70,391	100%	210,459	100%			210,459	100%
Expenses	49,855	71%	54,482	77%	104,337	148%	54,482	77%	231,672	110%	188,090	89%	389,762	185%
Net Revenue(Expense)	20,536	29%	15,909	23%	-33,946	-48%	15,909	23%	78,787	37%	-117,698	-56%	-179,303	-85%
63 Signature Events														
Revenues									212,749	100%			212,749	100%
Expenses									200,639	94%	189,207	89%	389,846	183%
Net Revenue(Expense)									12,110	6%	-189,207	-89%	-177,097	-83%
81 Food and Beverage														
Revenues	144,628	100%	144,628	100%	144,628	100%	144,628	100%	144,628	100%			144,628	100%
Expenses	173,185	120%	65,587	45%	238,773	165%	65,587	45%	173,185	120%	65,587	45%	238,773	165%
Net Revenue(Expense)	-28,557	-20%	-81,159	-55%	-194,145	-135%	-81,159	-55%	-28,557	-20%	-81,159	-55%	-194,145	-135%
85 Facility Rental (Rooms, Sport)														
Revenues									% of tot rev.	% of tot rev.			% of tot rev.	% of tot rev.
Expenses	90	1%	2,293	1%	94,346	1%	2,293	1%	94,346	1%	11,545	1%	94,346	1%
Net Revenue(Expense)	2,203	2%	2,203	2%	2,203	2%	2,203	2%	2,203	2%	2,203	2%	2,203	2%
89 General Revenue														
Revenues	18,124	4%			16,124	4%			162,381	2%			162,381	2%
93 General Administration Expenses														
Expenses	32,093	8%	87,913	21%	119,916	29%	87,913	21%	544,903	8%	949,288	14%	1,494,192	23%
99 Centrally Budgeted City Costs														
Overhead									% of tot rev.	% of tot rev.			% of tot rev.	% of tot rev.
Revenues									12,596	3%			252,765	4%
Expenses									807,225	100%			6,590,242	100%
Net Revenue(Expense)									395,684	97%	731,508	17%	4,983,397	11%
99 Capital Transactions														
Net Expenses(Revenue)									% of tot rev.	% of tot rev.			% of tot rev.	% of tot rev.
Net Income(Deficit) after Capital Items	14,063	3%	-731,508	-17%	-717,445	-17%	-731,508	-17%	262,764	4%	-4,983,397	-11%	-4,821,867	-11%

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

Summary

	City Centre			East Richmond			Hamilton			Comm. Asan			Sea Island			
	Comm. Asan	City	Combined	Comm. Asan	City	Combined	Comm. Asan	City	Combined	Comm. Asan	City	Combined	Comm. Asan	City	Combined	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
DEMOGRAPHIC SUMMARY																
Preschool																
Revenues	89,578	100%	89,578	184,213	100%	184,213	184,213	100%	9,262	100%	9,262	26,534	100%	26,534	100%	26,534
Expenses	74,233	74%	59,209	133,441	72%	174,432	85%	46,846	50%	104%	19,801	24,874	94%	12,384	46%	37,258
Net Revenue(Expense)	25,646	26%	-59,209	-33,563	-34%	9,781	5%	-46,846	-30%	-4%	-19,801	1,660	6%	-12,384	-46%	-10,724
Children																
Revenues	54,884	100%	54,884	205,124	100%	205,124	100%	291,636	100%	291,636	291,636	21,758	100%	21,758	100%	21,758
Expenses	53,884	98%	40,629	64,222	31%	135,376	65%	34,588	16%	80%	27,908	21,038	97%	16,613	76%	37,543
Net Revenue(Expense)	1,200	2%	-40,629	-39,339	-19%	-16,889	-8%	-123,778	-42%	-27%	-27,908	720	3%	-16,613	-76%	-15,885
Youth																
Revenues	39,614	100%	39,614	85,794	100%	85,794	100%	1,783	100%	1,783	1,783	4,541	100%	4,541	100%	4,541
Expenses	49,372	125%	12,874	62,246	73%	112,513	131%	38,906	44%	22%	2,221	3,690	81%	6,621	145%	7,045
Net Revenue(Expense)	-9,758	-25%	-12,874	-22,632	-37%	-26,720	-31%	-38,906	-44%	-18%	-2,221	-3,907	-81%	-6,621	-145%	-3,146
Adult																
Revenues	18,416	100%	18,416	53,546	100%	53,546	100%	2,715	100%	2,715	2,715	7,045	100%	7,045	100%	7,045
Expenses	10,064	55%	15,112	25,177	47%	29,863	56%	66,182	123%	2,206	81%	3,570	51%	6,621	94%	10,191
Net Revenue(Expense)	8,351	45%	-6,696	-28,761	-53%	23,683	44%	-66,182	-123%	509	19%	-3,800	-54%	-6,621	-94%	-3,146
Seniors																
Revenues				4,763		4,763		3,754		300		300		300		300
Expenses				-4,763		-4,763		-3,754		-354		-354		-354		-354
Net Revenue(Expense)																
Fitness and Sport																
Revenues	16,254	100%	16,254	172,791	100%	172,791	100%	11,500	100%	11,500	11,500	11,500	100%	11,500	100%	11,500
Expenses	11,400	70%	19,083	30,483	18%	97,238	56%	183,711	107%	10,819	94%	15,368	133%	26,187	228%	28,817
Net Revenue(Expense)	4,854	30%	-19,083	-14,230	-8%	75,553	44%	-183,711	-107%	681	6%	-14,868	-128%	-14,868	-128%	-17,317
Other Programs and Events																
Revenues	12,905	100%	12,905	79,541	100%	79,541	100%	4,941	100%	4,941	4,941	3,706	100%	3,706	100%	3,706
Expenses	26,298	204%	35,707	63,006	79%	83,822	105%	35,366	44%	6,504	132%	4,884	132%	3,158	85%	8,052
Net Revenue(Expense)	-13,393	-104%	-35,707	-50,101	-63%	-4,281	-5%	-35,366	-44%	-1,563	-32%	-1,178	-32%	-3,158	-85%	-4,346
Combined Regular Programs																
Revenues	241,851	100%	229,045	782,008	100%	782,008	100%	501,541	100%	322,192	100%	317,251	100%	63,383	100%	59,877
Expenses	224,861	93%	183,615	345,659	43%	725,444	93%	501,541	100%	292,846	91%	77,974	24%	38,908	65%	51,516
Net Revenue(Expense)	16,990	7%	-183,615	-116,654	-15%	256,564	7%			208,346	9%	-77,974	-24%	24,475	39%	8,361
Other Revenues and Expenses																
Revenues	15,653	100%	15,653	49,825	100%	49,825	100%	5,708	100%	5,708	5,708	17,336	100%	17,336	100%	17,336
Expenses	14,027	90%	58,190	71,882	144%	154,315	310%	154,315	310%	32,428	568%	111,068	634%	46,147	266%	67,485
Net Revenue(Expense)	1,626	10%	-42,537	-26,057	-52%	-104,490	-210%			-26,720	-468%	-105,332	-1824%	-28,811	-166%	-50,149
Check Total	2,862	1%	-259,804	-186,741	-19%	37,528	5%	-655,856	-133%	2,826	1%	-163,658	-166%	670	1%	-88,807

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

Summary

	South Arm			Steveston			Thompson			West Richmond		
	Comm. Asan	City	Combined	Comm. Asan	City	Combined	Comm. Asan	City	Combined	Comm. Asan	City	Combined
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	%	%	%	%	%	%	%	%	%	%	%	%
DEMOGRAPHIC SUMMARY												
Preschool												
Revenues	241,371	610,879	852,250	335,957	121,352	457,309	229,504	166,931	396,435	161,163	166,931	328,094
Expenses	207,459	517,238	724,697	248,714	171,473	420,187	149,043	120,212	269,255	141,059	149,043	290,102
Net Revenue(Expense)	33,912	93,641	127,553	87,243	49,879	137,122	180,461	46,719	127,180	20,104	17,888	37,992
	14%	10%	15%	26%	4%	30%	8%	28%	32%	12%	11%	12%
Children												
Revenues	510,879	1,389,224	1,900,103	1,056,577	367,718	1,424,295	883,761	1,014,008	1,900,224	600,053	600,053	1,200,106
Expenses	517,238	1,389,224	1,906,462	1,056,577	367,718	1,424,295	883,761	1,014,008	1,900,224	600,053	600,053	1,200,106
Net Revenue(Expense)	-659	0	-559	0	0	-559	0	0	0	0	0	-559
	-0.1%	0%	-0.03%	0%	0%	-0.04%	0%	0%	0%	0%	0%	-0.05%
Youth												
Revenues	57,031	19,582	76,613	39,842	47,282	87,124	23,284	23,284	46,568	148,151	148,151	296,302
Expenses	110,423	19,582	130,005	67,743	47,282	115,025	61,564	61,564	123,128	163,666	163,666	327,332
Net Revenue(Expense)	-53,392	-19,582	-53,392	-27,901	-47,282	-27,901	-38,284	-38,284	-76,560	-15,515	-15,515	-33,030
	-92%	-92%	-92%	-70%	-70%	-70%	-54%	-54%	-54%	-10%	-10%	-11%
Adult												
Revenues	35,515	21,317	56,832	36,951	19,885	56,836	15,581	15,581	31,162	11,259	11,259	22,518
Expenses	18,537	21,317	39,854	17,595	19,885	37,480	9,783	9,783	19,566	8,203	8,203	16,406
Net Revenue(Expense)	16,978	0	16,978	19,356	0	19,356	5,798	5,798	11,596	3,056	3,056	6,112
	48%	0%	30%	52%	0%	30%	16%	16%	27%	27%	27%	27%
Seniors												
Revenues	25,037	34,595	59,632	8,721	17,330	26,051	12,287	12,287	24,574	729	729	14,583
Expenses	55,855	34,595	90,450	38,998	17,330	56,328	29,251	29,251	58,502	4,674	4,674	9,348
Net Revenue(Expense)	-30,818	-19,582	-30,818	-30,277	-17,330	-27,607	-16,964	-16,964	-33,928	-3,945	-3,945	-7,765
	-123%	-56%	-52%	-84%	-44%	-47%	-135%	-135%	-150%	-541%	-541%	-56%
Fitness and Sport												
Revenues	428,792	2,411	431,203	388,362	125,392	513,754	444,048	135,113	579,161	135,113	135,113	270,226
Expenses	293,712	2,411	296,123	275,066	89,716	364,782	221,894	520,253	271,888	105,088	105,088	216,976
Net Revenue(Expense)	135,080	0	135,080	113,296	136,036	148,972	222,154	222,154	307,273	30,025	30,025	53,250
	32%	0%	31%	29%	29%	31%	50%	50%	53%	22%	22%	20%
Other Programs and Events												
Revenues	2,411	2,411	4,822	125,392	36,718	162,110	129,245	129,245	258,490	3,766	3,766	7,532
Expenses	43,940	2,411	46,351	89,716	121,232	210,948	117,401	130,282	247,683	10,780	10,780	21,560
Net Revenue(Expense)	-40,529	0	-40,529	35,676	-84,514	-148,838	111,844	98,207	110,807	-7,014	-7,014	-14,028
	-100%	0%	-100%	26%	-26%	-68%	94%	75%	75%	-186%	-186%	-186%
Combined Regular Programs												
Revenues	1,401,635	1,389,224	2,790,859	1,056,577	367,718	1,424,295	883,761	1,014,008	1,900,224	600,053	600,053	1,200,106
Expenses	1,346,985	1,389,224	2,736,209	1,056,577	367,718	1,424,295	883,761	1,014,008	1,900,224	600,053	600,053	1,200,106
Net Revenue(Expense)	54,650	0	54,650	0	0	0	0	0	0	0	0	0
	4%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Revenues and Expenses												
Revenues	72,222	72,222	144,444	36,718	36,718	73,436	35,551	35,551	71,102	19,287	19,287	38,574
Expenses	181,599	208,759	390,358	233,893	214,900	448,793	142,929	142,929	285,858	90,390	90,390	180,780
Net Revenue(Expense)	-109,377	-136,537	-245,914	-197,175	-178,182	-375,357	-107,378	-107,378	-214,756	-71,103	-71,103	-142,206
	-151%	-151%	-151%	-180%	-180%	-180%	-100%	-100%	-100%	-100%	-100%	-100%
Check Total	-54,105	-902,675	-956,780	4,094	-881,833	-877,739	147,479	-725,147	-587,711	6,214	-500,753	-478,239
	-4%	-4%	-4%	0%	0%	0%	14%	14%	14%	1%	1%	1%

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

	Comm. Assn		Milnoru City		Combined		Comm. Assn		City		Combined	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
DEMOGRAPHIC SUMMARY												
Preschool												
Revenues							1,287,878	100%			1,287,878	100%
Expenses							1,079,856	84%	440,748		1,520,604	118%
Net Revenue/(Expense)							208,022	16%	-440,748		-232,710	-18%
Children												
Revenues							2,073,669	100%			2,073,669	100%
Expenses							1,862,766	95%	690,352		2,643,118	127%
Net Revenue/(Expense)							110,903	5%	-480,352		-589,448	-27%
Youth												
Revenues							400,640	100%			400,640	100%
Expenses							571,294	143%	192,441		763,735	191%
Net Revenue/(Expense)							-170,654	-43%	-192,441		-363,115	-91%
Adult												
Revenues							181,007	100%			181,007	100%
Expenses							99,821	55%	186,784		286,605	156%
Net Revenue/(Expense)							81,185	45%	-186,784		-105,599	-58%
Seniors												
Revenues							176,400	100%			176,400	100%
Expenses							140,551	80%	462,044		602,595	342%
Net Revenue/(Expense)							35,849	20%	-462,044		-426,195	-242%
Fitness and Sport												
Revenues							1,598,900	100%			1,598,900	100%
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												
Revenues							70,301	100%			70,301	100%
Expenses							49,865	71%	403,787		453,652	645%
Net Revenue/(Expense)							20,437	29%	-403,787		-383,350	-545%
Combined Regular Programs												
Revenues							246,701	100%			246,701	100%
Expenses							180,406	77%	565,811		746,217	303%
Net Revenue/(Expense)							66,295	27%	-565,811		-499,516	-190%
Other Revenues and Expenses												
Revenues							163,046	% of tot rev.			163,046	% of tot rev.
Expenses							205,278	126%	166,096		371,374	228%
Net Revenue/(Expense)							-42,232	-26%	-166,096		-208,328	-127%
Check Total							14,063	3%	-731,908		-634,524	-45%

APPENDIX B

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

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

	City Centre					East Richmond				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
PROGRAM ANALYSIS										
01 Preschool – Licensed										
02 Fees	84,105			84,105		117,794			117,794	
06 Grants						30,193			30,193	
Revenues	84,105	100%		84,105	100%	147,987	100%		147,987	100%
10 Coordinator Wage/Salaries						18,955			18,955	
14 Instructor Wages	52,003			52,003		99,029			99,029	
18 City Wages/Salaries			27,624	27,624			24,808	24,808		
22 Program Expense	7,137			7,137		14,635			14,635	
30 Janitorial			12,961	12,961			12,620	12,620		
32 Utilities			3,098	3,098			2,451	2,451		
34 Maintenance/Repairs			1,556	1,556			3,400	3,400		
Expenses	59,140	70%	45,239	104,379	124%	132,619	90%	43,279	175,898	119%
Net Revenue/(Expense)	24,965	30%	-45,239	-20,274	-24%	15,368	10%	-43,279	-27,911	-19%
05 Preschool – Other										
02 Fees	15,773			15,773		36,227			36,227	
06 Grants										
Revenues	15,773	100%		15,773	100%	36,227	100%		36,227	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	14,247			14,247		22,667			22,667	
18 City Wages/Salaries			12,578	12,578		19,146	1,223	20,369		
22 Program Expense	846			846						
30 Janitorial			1,094	1,094			1,425	1,425		
32 Utilities			198	198			371	371		
34 Maintenance/Repairs			99	99			548	548		
Expenses	15,093	96%	13,969	29,062	184%	41,813	115%	3,567	45,380	125%
Net Revenue/(Expense)	680	4%	-13,969	-13,289	-84%	-5,586	-15%	-3,567	-9,153	-25%
07 OSC										
02 Fees						85,562			85,562	
06 Grants						36,047			36,047	
Revenues						121,609	100%		121,609	100%
10 Coordinator Wage/Salaries						29,867			29,867	
14 Instructor Wages						78,682			78,682	
18 City Wages/Salaries							13,518	13,518		
22 Program Expense						17,238			17,238	
30 Janitorial							6,465	6,465		
32 Utilities							1,272	1,272		
34 Maintenance/Repairs							1,770	1,770		
Expenses						125,786	103%	23,025	148,811	122%
Net Revenue/(Expense)						-4,177	-3%	-23,025	-27,203	-22%
11 Children										
02 Fees	51,191			51,191		29,892			29,892	
06 Grants										
Revenues	51,191	100%		51,191	100%	29,892	100%		29,892	100%
10 Coordinator Wage/Salaries										
14 Instructor Wages	27,542			27,542		15,613			15,613	
18 City Wages/Salaries			35,790	35,790			54,388	54,388		
22 Program Expense	18,403			18,403		17,917			17,917	
30 Janitorial			3,737	3,737			26,822	26,822		
32 Utilities			733	733			5,055	5,055		
34 Maintenance/Repairs			368	368			6,956	6,956		
Expenses	45,945	90%	40,629	86,574	169%	33,531	112%	93,222	126,752	424%
Net Revenue/(Expense)	5,246	10%	-40,629	-35,383	-69%	-3,639	-12%	-93,222	-96,860	-324%
15 Summer Challenge										
02 Fees	3,693			3,693		50,875			50,875	
06 Grants						3,748			3,748	
Revenues	3,693	100%		3,693	100%	54,623	100%		54,623	100%
10 Coordinator Wage/Salaries	7,648			7,648						
14 Instructor Wages						48,360			48,360	
18 City Wages/Salaries							8,465	8,465		
22 Program Expense						15,136			15,136	
30 Janitorial							1,023	1,023		
32 Utilities							41	41		
34 Maintenance/Repairs										
Expenses	7,648	207%		7,648	207%	63,496	116%	9,529	73,025	134%
Net Revenue/(Expense)	-3,956	-107%		-3,956	-107%	-8,873	-16%	-9,529	-18,402	-34%

**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						16,982			16,982	
06 Grants						5,433			5,433	
Revenues						22,395	100%		22,395	100%
10 Coordinator Wage/Salaries						21,077			21,077	
14 Instructor Wages								3,082	3,082	
18 City Wages/Salaries										
22 Program Expense						859			859	
30 Janitorial								5,519	5,519	
32 Utilities								1,602	1,602	
34 Maintenance/Repairs								1,011	1,011	
Expenses						21,936	98%	11,214	33,150	148%
Net Revenue/(Expense)						459	2%	-11,214	-10,755	-48%
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	222				181	181	
34 Maintenance/Repairs			218	218				102	102	
Expenses	9,587	104%	19,901	29,488	318%	2,938	71%	1,170	4,108	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	159						
34 Maintenance/Repairs			525	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			8,567	8,567				2,104	2,104	
22 Program Expense	3,885			3,885		1,103			1,103	
30 Janitorial								1,789	1,789	
32 Utilities			69	69				436	436	
34 Maintenance/Repairs			65	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	86				1,455	1,455	
34 Maintenance/Repairs			280	280				814	814	
Expenses	57,868	120%	8,979	66,846	139%	15,576	111%	12,044	27,620	196%
Net Revenue/(Expense)	-9,760	-20%	-8,979	-18,739	-39%	-1,505	-11%	-12,044	-13,549	-96%

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

PROGRAM ANALYSIS	South Arm						Steveston					
	Comm. Assn		City		Combined		Comm. Assn		City		Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%	%	
01 Preschool – Licensed												
02 Fees	179,769			179,769			263,900				263,900	
06 Grants	43,058			43,058			20,131				20,131	
Revenues	222,827	100%		222,827	100%		284,032	100%			284,032	100%
10 Coordinator Wage/Salaries												
14 Instructor Wages	169,397			169,397			213,757				213,757	
18 City Wages/Salaries			13,965	13,965					20,391		20,391	
22 Program Expense	16,574			16,574			11,247				11,247	
30 Janitorial												
32 Utilities			22,332	22,332					16,496		16,496	
34 Maintenance/Repairs	2,640		9,065	9,065					7,862		7,862	
Expenses	188,611	85%	55,204	243,815	109%		225,003	79%	51,897		276,901	97%
Net Revenue/(Expense)	34,215	15%	-55,204	-20,988	-9%		59,029	21%	-51,897		7,131	3%
05 Preschool – Other												
02 Fees	18,544			18,544			51,925				51,925	
06 Grants												
Revenues	18,544	100%		18,544	100%		51,925	100%			51,925	100%
10 Coordinator Wage/Salaries												
14 Instructor Wages	15,247			15,247			22,113				22,113	
18 City Wages/Salaries			2,746	2,746					22,996		22,996	
22 Program Expense	3,600			3,600			1,597				1,597	
30 Janitorial												
32 Utilities			7,940	7,940					16,467		16,467	
34 Maintenance/Repairs			3,481	3,481					7,509		7,509	
Expenses	18,847	102%	18,018	38,865	199%		23,711	46%	53,788		77,498	149%
Net Revenue/(Expense)	-303	-2%	-18,018	-18,321	-99%		28,214	54%	-53,788		-25,573	-49%
07 OSC												
02 Fees	330,640			330,640								
06 Grants	85,934			85,934								
Revenues	416,574	100%		416,574	100%							
10 Coordinator Wage/Salaries												
14 Instructor Wages	341,738			341,738								
18 City Wages/Salaries			42,390	42,390								
22 Program Expense	88,280			88,280								
30 Janitorial												
32 Utilities			11,944	11,944								
34 Maintenance/Repairs			4,404	4,404								
Expenses	428,018	103%	63,394	491,411	118%							
Net Revenue/(Expense)	-11,444	-3%	-83,394	-74,837	-18%							
11 Children												
02 Fees	36,929			36,929			34,021				34,021	
06 Grants												
Revenues	36,929	100%		36,929	100%		34,021	100%			34,021	100%
10 Coordinator Wage/Salaries												
14 Instructor Wages	26,138			26,138			16,176				16,176	
18 City Wages/Salaries			13,008	13,008					14,084		14,084	
22 Program Expense	4,345			4,345			9,115				9,115	
30 Janitorial												
32 Utilities			21,618	21,618					19,621		19,621	
34 Maintenance/Repairs			9,217	9,217					10,444		10,444	
Expenses	30,483	83%	53,972	84,455	229%		25,291	74%	53,687		78,978	232%
Net Revenue/(Expense)	6,446	17%	-53,972	-47,526	-128%		8,730	26%	-53,687		-44,957	-132%
15 Summer Challenge												
02 Fees	121,819			121,819			85,769				85,769	
06 Grants	35,558			35,558			1,562				1,562	
Revenues	157,376	100%		157,376	100%		87,331	100%			87,331	100%
10 Coordinator Wage/Salaries												
14 Instructor Wages	120,959			120,959			62,963				62,963	
18 City Wages/Salaries			17,469	17,469					26,826		26,826	
22 Program Expense	37,779			37,779			29,219				29,219	
30 Janitorial												
32 Utilities			892	892					21,007		21,007	
34 Maintenance/Repairs			74	74					10,608		10,608	
Expenses	158,737	101%	18,436	177,173	113%		92,182	106%	68,109		160,292	184%
Net Revenue/(Expense)	-1,361	-1%	-18,436	-19,797	-13%		-4,852	-6%	-68,109		-72,961	-84%

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

PROGRAM ANALYSIS	Thompson						West Richmond					
	Comm. Assn		City		Combined		Comm. Assn		City		Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%	\$	
01 Preschool – Licensed												
02 Fees	138,161			138,161			124,370			124,370		
06 Grants	32,692			32,692			18,176			18,176		
Revenues	170,853	100%		170,853	100%		142,546	100%		142,546	100%	
10 Coordinator Wage/Salaries							11,525			11,525		
14 Instructor Wages	129,759			129,759			109,085			109,085		
18 City Wages/Salaries			15,301	15,301					18,178	18,178		
22 Program Expense	9,264			9,264			4,403			4,403		
30 Janitorial			7,747	7,747					29,658	29,658		
32 Utilities			2,225	2,225					7,188	7,188		
34 Maintenance/Repairs			2,475	2,475					5,953	5,953		
Expenses	139,022	81%	27,748	166,770	98%		125,381	88%	60,975	186,356	131%	
Net Revenue/(Expense)	31,830	19%	-27,748	4,082	2%		17,165	12%	-60,975	-43,810	-31%	
05 Preschool – Other												
02 Fees	58,749			58,749			18,617			18,617		
06 Grants												
Revenues	58,749	100%		58,749	100%		18,617	100%		18,617	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages	26,847			26,847			15,723			15,723		
18 City Wages/Salaries			10,914	10,914					8,175	8,175		
22 Program Expense	33,174			33,174			505			505		
30 Janitorial			3,635	3,635					6,546	6,546		
32 Utilities			1,250	1,250					1,530	1,530		
34 Maintenance/Repairs			1,458	1,458					1,262	1,262		
Expenses	60,021	102%	17,257	77,278	132%		16,229	87%	17,512	33,741	181%	
Net Revenue/(Expense)	-1,272	-2%	-17,257	-18,530	-32%		2,388	13%	-17,512	-15,124	-81%	
07 OSC												
02 Fees							364,021			364,021		
06 Grants							44,880			44,880		
Revenues							408,901	100%		408,901	100%	
10 Coordinator Wage/Salaries							36,139			36,139		
14 Instructor Wages							260,034			260,034		
18 City Wages/Salaries									15,660	15,660		
22 Program Expense							58,301			58,301		
30 Janitorial									10,304	10,304		
32 Utilities									248	248		
34 Maintenance/Repairs							18,642			18,642		
Expenses							373,116	91%	26,213	399,329	98%	
Net Revenue/(Expense)							35,785	9%	-26,213	9,572	2%	
11 Children												
02 Fees	91,399			91,399			66,542			66,542		
06 Grants												
Revenues	91,399	100%		91,399	100%		66,542	100%		66,542	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages	29,323			29,323			45,828			45,828		
18 City Wages/Salaries			24,008	24,008					37,971	37,971		
22 Program Expense	25,392			25,392			9,974			9,974		
30 Janitorial			29,040	29,040					28,357	28,357		
32 Utilities			9,136	9,136					5,969	5,969		
34 Maintenance/Repairs			10,423	10,423					4,861	4,861		
Expenses	54,715	60%	72,606	127,321	139%		55,802	84%	77,157	132,959	200%	
Net Revenue/(Expense)	36,684	40%	-72,606	-35,922	-39%		10,740	16%	-77,157	-66,417	-100%	
15 Summer Challenge												
02 Fees	75,531			75,531			112,249			112,249		
06 Grants							12,361			12,361		
Revenues	75,531	100%		75,531	100%		124,610	100%		124,610	100%	
10 Coordinator Wage/Salaries												
14 Instructor Wages	53,775			53,775			80,601			80,601		
18 City Wages/Salaries			21,676	21,676					10,909	10,909		
22 Program Expense	11,723			11,723			38,979			38,979		
30 Janitorial			611	611					2,555	2,555		
32 Utilities			40	40					62	62		
34 Maintenance/Repairs												
Expenses	65,497	87%	22,326	87,824	116%		119,580	96%	13,526	133,106	107%	
Net Revenue/(Expense)	10,034	13%	-22,326	-12,292	-16%		5,030	4%	-13,526	-8,496	-7%	

**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										
06 Grants						925,060			925,060	
Revenues						149,683			149,683	
10 Coordinator Wage/Salaries						1,074,744	100%		1,074,744	100%
14 Instructor Wages						51,557			51,557	
18 City Wages/Salaries						773,030			773,030	
22 Program Expense								123,349	123,349	
30 Janitorial						64,118			64,118	
32 Utilities								107,331	107,331	
34 Maintenance/Repairs								33,491	33,491	
Expenses						3,007		31,386	34,394	
Net Revenue/(Expense)						891,712	83%	295,557	1,187,269	110%
						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										
14 Instructor Wages						124,890			124,890	
18 City Wages/Salaries						19,148		78,254	97,400	
22 Program Expense						44,202			44,202	
30 Janitorial								37,834	37,834	
32 Utilities								14,741	14,741	
34 Maintenance/Repairs								14,354	14,354	
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						218,820			218,820	
Revenues						1,181,404	100%		1,181,404	100%
10 Coordinator Wage/Salaries						68,005			68,005	
14 Instructor Wages						850,995			850,995	
18 City Wages/Salaries								81,112	81,112	
22 Program Expense						185,732			185,732	
30 Janitorial								28,713	28,713	
32 Utilities								6,083	6,083	
34 Maintenance/Repairs								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										
14 Instructor Wages						170,674			170,674	
18 City Wages/Salaries								189,920	189,920	
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								97,821	97,821	
22 Program Expense										
30 Janitorial						153,556			153,556	
32 Utilities								32,000	32,000	
34 Maintenance/Repairs								12,365	12,365	
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	3,610			3,610		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	82,610	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%	11,617	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	7,662			7,662		14,297			14,297		
18 City Wages/Salaries			14,697	14,697				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	2,208	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%	-8,621	-3,146	-45%	

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

	South Arm					Staveaton					
	Comm. Assn		City		Combined	Comm. Assn		City		Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%	
19 Youth – Programs											
02 Fees	38,896			38,896		31,087			31,087		
06 Grants	15,478			15,478		7,500			7,500		
Revenues	54,374	100%		54,374	100%	38,587	100%		38,587	100%	
10 Coordinator Wage/Salaries	87,362			87,362		33,213			33,213		
14 Instructor Wages						1,014			1,014		
18 City Wages/Salaries			9,894	9,894			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	91,110	168%	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 – 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	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	18,216			18,216		11,814			11,814		
18 City Wages/Salaries			3,026	3,026							
22 Program Expense	1,099			1,099							
30 Janitorial			1,308	1,308							
32 Utilities			268	268							
34 Maintenance/Repairs			218	218							
Expenses	19,315	593%	4,821	24,136	741%	11,814	941%		11,814	941%	
Net Revenue/(Expense)	-16,058	-493%	-4,821	-20,879	-841%	-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		8,131			8,131		
30 Janitorial			9,163	9,163			4,496		4,496		
32 Utilities			3,989	3,989			2,339		2,339		
34 Maintenance/Repairs			4,407	4,407			2,134		2,134		
Expenses	18,537	52%	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	7,535			7,535		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			9,863	9,863				13,890	13,890		
22 Program Expense	6,753			6,753		18,270			18,270		
30 Janitorial			15,489	15,489			4,900		4,900		
32 Utilities			5,313	5,313			1,356		1,356		
34 Maintenance/Repairs			8,194	8,194			1,138		1,138		
Expenses	59,346	282%	36,859	96,205	457%	76,093	125%	21,283	97,377	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						85,635			85,635		
06 Grants											
Revenues						85,635	100%		85,635	100%	
10 Coordinator Wage/Salaries											
14 Instructor Wages											
18 City Wages/Salaries						55,596			55,596		
22 Program Expense											
30 Janitorial						30,039			30,039		
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											
14 Instructor Wages						1,413			1,413		
18 City Wages/Salaries								1,872	1,872		
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%	9,561	11,498	630%	
Net Revenue/(Expense)	24	1%		24	1%	-112	-6%	-9,561	-8,672	-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		8,063			8,063		
18 City Wages/Salaries			7,621	7,621				14,888	14,888		
22 Program Expense	7,903			7,903		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						86,585			86,585		
Revenues						259,722	100%		259,722	100%	
10 Coordinator Wage/Salaries						209,489			209,489		
14 Instructor Wages						79,978			79,978		
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%	155,015	559,644	215%	
Net Revenue/(Expense)						-144,908	-56%	-155,015	-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			28,918		
30 Janitorial								1,046	1,046		
32 Utilities								42	42		
34 Maintenance/Repairs											
Expenses						32,391	89%	11,617	44,008	121%	
Net Revenue/(Expense)						3,840	11%	-11,617	-7,777	-21%	
27 Youth – RYBL											
02 Fees						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						48,839	255%	25,830	74,468	391%	
Net Revenue/(Expense)						-29,586	-155%	-25,830	-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	286,606	158%	
Net Revenue/(Expense)						81,185	45%	-186,784	-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											
14 Instructor Wages											
18 City Wages/Salaries								3,027		3,027	
22 Program Expense						4,763				4,763	
30 Janitorial								454		454	
32 Utilities								111		111	
34 Maintenance/Repairs								162		162	
Expenses											
Net Revenue/(Expense)						4,763		3,754		8,517	
						-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											
10 Coordinator Wage/Salaries						97,482	100%			97,482	100%
14 Instructor Wages						34,655				34,655	
18 City Wages/Salaries						40,960				40,960	
22 Program Expense								60,041		60,041	
30 Janitorial						4,211				4,211	
32 Utilities								37,939		37,939	
34 Maintenance/Repairs								8,268		8,268	
Expenses											
Net Revenue/(Expense)						82,766	85%	118,039		200,805	206%
						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				58,880		58,880	
22 Program Expense											
30 Janitorial			1,000	1,000				6,531		6,531	
32 Utilities								281		281	
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	-6%

**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				300							
06 Grants											
Revenues											
10 Coordinator Wage/Salaries											
14 Instructor Wages				160							
18 City Wages/Salaries											
22 Program Expense				194							
30 Janitorial											
32 Utilities											
34 Maintenance/Repairs											
Expenses											
Net Revenue/(Expense)				354	118%				354	118%	
				-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											
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											
Net Revenue/(Expense)				10,819	94%	15,368		26,187	228%		
				661	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			17		
18 City Wages/Salaries			13,144	13,144				5,065	5,065		
22 Program Expense	23,211			23,211		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	58,327	646%	
Net Revenue/(Expense)	-30,918	-123%	-34,595	-85,513	-282%	-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						98,417			98,417		
14 Instructor Wages	272,713			272,713				49,451	49,451		
18 City Wages/Salaries			111,704	111,704							
22 Program Expense	15,341			15,341		27,289			27,289		
30 Janitorial			106,240	106,240				31,872	31,872		
32 Utilities			36,869	36,869				13,203	13,203		
34 Maintenance/Repairs	4,902		38,278	43,180				11,932	11,932		
Expenses	292,956	80%	293,091	586,047	160%	125,707	74%	106,458	232,165	137%	
Net Revenue/(Expense)	73,430	20%	-293,091	-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						128,005			128,005		
18 City Wages/Salaries								33,772	33,772		
22 Program Expense						7,178			7,178		
30 Janitorial								91,289	91,289		
32 Utilities								47,881	47,881		
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			46,801	46,801		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			13,942	13,942				945	945		
Expenses	756	1%	103,096	103,852	166%	14,177	76%	10,995	25,171	135%	
Net Revenue/(Expense)	61,651	99%	-103,096	-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						4,007			4,007		
14 Instructor Wages	25,664			25,664		121			121		
18 City Wages/Salaries			14,003	14,003				11,038	11,038		
22 Program Expense	3,587			3,587		546			546		
30 Janitorial			8,136	8,136				2,467	2,467		
32 Utilities			1,881	1,881				625	625		
34 Maintenance/Repairs			1,844	1,844				520	520		
Expenses			23,664	52,916	430%	4,674	641%	14,650	19,324	2650%	
Net Revenue/(Expense)	-16,955	-138%	-23,664	-40,619	-330%	-3,945	-541%	-14,850	-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	127,336				12,441	12,441		
22 Program Expense	26,020			26,020		3,945			3,945		
30 Janitorial			74,795	74,795				18,580	18,580		
32 Utilities			17,981	17,981				3,786	3,786		
34 Maintenance/Repairs			18,861	18,861				3,070	5,375		
Expenses	215,249	53%	238,972	454,221	112%	100,951	85%	37,876	138,827	118%	
Net Revenue/(Expense)	191,935	47%	-238,972	-47,037	-12%	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	2,461							
22 Program Expense	2,229			2,229							
30 Janitorial			477	477							
32 Utilities			31	31							
34 Maintenance/Repairs											
Expenses	6,645	52%	2,969	9,614	76%						
Net Revenue/(Expense)	6,038	48%	-2,969	3,069	24%						
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						4,546			4,546		
14 Instructor Wages								5,831	5,831		
18 City Wages/Salaries			19,573	19,573							
22 Program Expense											
30 Janitorial			21,322	21,322				15,130	15,130		
32 Utilities			7,184	7,184				3,731	3,731		
34 Maintenance/Repairs			8,338	8,338				3,095	3,095		
Expenses			56,418	56,418	215%	4,546	27%	27,786	32,333	190%	
Net Revenue/(Expense)	26,220	100%	-56,418	-30,198	-115%	12,437	73%	-27,786	-15,349	-90%	

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

	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	100%	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				148,052	148,052		
22 Program Expense	80,649			80,649		122,133			122,133		
30 Janitorial	5,668		29,630	35,298		5,668		56,921	62,589		
32 Utilities			16,925	16,925				27,063	27,063		
34 Maintenance/Repairs			18,044	18,044				28,330	28,330		
Expenses	88,695	70%	164,373	253,068	199%	222,889	128%	258,366	481,056	276%	
Net Revenue/(Expense)	38,719	30%	-164,373	-125,654	-99%	-48,192	-28%	-258,366	-306,558	-176%	
43 Seniors - CLT											
02 Fees	40,336			40,336		40,336			40,336		
06 Grants	8,650			8,650		8,650			8,650		
Revenues	48,986	100%		48,986	100%	48,986	100%		48,986	100%	
10 Coordinator Wage/Salaries	35,575			35,575		35,575			35,575		
14 Instructor Wages	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		
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%	297,671	349,528	714%	51,857	106%	297,671	349,528	714%	
Net Revenue/(Expense)	-2,871	-6%	-297,671	-300,542	-614%	-2,871	-6%	-297,671	-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								80,106	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		44,826			44,826		
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							
32 Utilities				568							
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					Multifect					
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)	% of tot rev.			% of tot rev.		% of tot rev.		% of tot rev.			
02 Rentals	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	% of tot rev.			% of tot rev.		% of tot rev.		% of tot rev.			
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	% of tot rev.			% of tot rev.		% of tot rev.		% of tot rev.			
02 Accounting and Legal	7,457			7,457		18,100		18,100			
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	16,963	7%	12,836	26,799	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				2,751	2,751	
18 City Wages/Salaries			7,684	7,684						
22 Program Expense	5,758		1,048	6,806		4,894			4,894	
30 Janitorial								366	366	
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.
	765			765		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	3,202			3,202		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.
						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	5,790		8,386	14,176		2,621		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						65			65		
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)		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.	
02 Rentals	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		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.	
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		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.	
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		28,359		28,359		28,359		
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		
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		
34 Maintenance/Repairs	303		303		1,218		1,218		1,218		
Expenses	84,952	6%	177,126	282,078	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	6,057			6,057							
18 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	10,975	104%	3,213	14,189	135%	10,780	286%	11,266	22,066	586%	
Net Revenue/(Expense)	-469	-4%	-3,213	-3,682	-35%	-7,014	-186%	-11,266	-18,300	-488%	
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		603	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)											
02 Rentals		% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.			
Revenues	13,608		13,608		7,476		7,476		7,476		
10 Wages/Salaries	13,608	1%	13,608	1%	7,476	1%	7,476	1%	7,476	1%	
22 Other Expenses	1,817		1,817		3,767		3,767		3,767		
Expenses	1,817		1,817		3,767		3,767		3,767		
Net Revenue/(Expense)	11,791		11,791		3,708		3,708		3,708		
89 General Revenue											
02 Interest	15,200	% of tot rev.	15,200	% of tot rev.	5,512	% of tot rev.	5,512	% of tot rev.	5,512	% of tot rev.	
04 Concession Revenue	5,818		5,818		3,041		3,041		3,041		
06 Other Revenue	925		925		3,259		3,259		3,259		
Revenues	21,943	2%	21,943	2%	11,812	1%	11,812	1%	11,812	1%	
93 General Administration Expenses											
02 Accounting and Legal	16,370	% of tot rev.	16,370	% of tot rev.	23,162	% of tot rev.	23,162	% of tot rev.	23,162	% of tot rev.	
06 Bank/Credit Card Charges	11,392		11,392		20,422		20,422		20,422		
10 Wages (Admin/Auxiliary)	36,499		36,499		2,891		2,891		2,891		
14 Board of Directors/AGM Costs	15,901		15,901		11,866		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		4,001		
20 Office Supplies	7,230		7,230		4,274		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		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

	Minoru					Combined					
	Comm. Assn		City	Combined		Comm. Assn		City	Combined		
	\$	%	\$	\$	%	\$	%	\$	\$	%	
55 Other Programs											
02 Fees	58,937			58,937		192,249			192,249		
06 Grants	11,365			11,365		18,210			18,210		
Revenues	70,301	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						15,890			15,890		
18 City Wages/Salaries			44,551	44,551				140,834	140,834		
22 Program Expense	41,108			41,106		154,184		1,048	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			2,044	2,044				2,200	2,200		
Expenses	49,855	71%	54,482	104,337	148%	231,672	110%	158,090	389,762	185%	
Net Revenue/(Expense)	20,447	29%	-54,482	-34,035	-46%	-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%	199,207	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			11,621		
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		% of tot rev.		% of tot rev.			% of tot rev.		% of tot rev.		
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	4,005			4,005		83,072			83,072		
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	12,645	% of tot rev.		12,645	% of tot rev.	130,349	% of tot rev.		130,349	% of tot rev.	
06 Bank/Credit Card Charges	1,830			1,830		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	32,083	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	
	\$	%	\$	\$	%	\$	%	\$	\$	%
99 Centrally Budgeted City Costs	% of tot rev.			% of tot rev.		% of tot rev.			% of tot rev.	
Call 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%	831,833	100%		831,833	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%
99 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 Disposat										
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%	-655,856	-618,328	

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

	Hamilton					Sea Island				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
99 Centrally Budgeted City Costs	% of tot rev.			% of tot rev.		% of tot rev.			% of tot rev.	
Call Centre			866	666				968	968	
Youth Grants			7,500	7,500				7,500	7,500	
Marketing (Advertising & Salaries)			3,628	3,628				1,415	1,415	
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	481,889	147%	77,740	96%	88,807	166,547	206%
Net Revenue/(Expense)	2,626	1%	-156,616	-153,990	-47%	3,179	4%	-88,807	-85,628	-106%
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						2,509			2,509	
Depreciation Fitness Eqpt										
Depr Fum. 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	-153,990		670	1%	-88,807	-88,137	

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.		% of tot rev.		% of tot rev.	
Call Centre			3,532		3,532			12,822		12,822		
Youth Grants			7,500		7,500			7,500		7,500		
Marketing (Advertising & Salaries)			13,401		13,401			18,679		18,679		
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%		105,056	10%	-981,833	-876,777	-80%	
99 Capital Transactions	% of tot rev.		% of tot rev.		% 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								
Donation City Of Rich. Bldg Reno	34,383			34,383								
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.		% of tot rev.			% of tot rev.	
Call Centre			7,148	7,148				7,533	7,533	
Youth Grants			7,500	7,500				7,500	7,500	
Marketing (Advertising & Salaries)			13,811	13,811				16,457	16,457	
Computers			5,400	5,400				3,600	3,600	
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	883,791	82%	725,147	1,588,938	151%	1,061,307	98%	500,753	1,562,059	145%
Net Revenue/(Expense)	165,766	16%	-725,147	-539,380	-51%	18,214	2%	-500,753	-482,539	-45%
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										
Depr Fum. Fixt. Computers										
Donation City Of Rich. Bldg 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						8,000			8,000	
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	-577,868		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.	
Call Centre			1,152		1,152			38,951		38,951	
Youth Grants								87,500		87,500	
Marketing (Advertising & Salaries)			5,444		5,444			86,115		86,115	
Computers			6,000		6,000			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	395,684	97%	731,908	1,127,592	275%	6,165,948	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 Accrual								9,770		9,770	
Fitness Eqpt Repl Fund								6,328		6,328	
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. 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								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)								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

	City Centre					East Richmond				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
DEMOGRAPHIC SUMMARY										
Preschool										
01 Preschool – Licensed	84,105			84,105		147,987			147,987	
05 Preschool – Other	15,773			15,773		36,227			36,227	
Revenues	99,878	100%		99,878	100%	184,213	100%		184,213	100%
01 Preschool – Licensed	59,140		45,239	104,379		132,619		43,279	175,898	
05 Preschool – Other	15,093		13,969	29,062		41,813		3,567	45,380	
Expenses	74,233	74%	59,209	133,441	134%	174,432	95%	46,846	221,278	120%
Net Revenue/(Expense)	25,646	26%	-59,209	-33,563	-34%	9,781	5%	-46,846	-37,065	-20%
Children										
07 OSC						121,609			121,609	
11 Children	51,191			51,191		29,892			29,892	
15 Summer Challenge	3,693			3,693		54,623			54,623	
Revenues	54,884	100%		54,884	100%	206,124	100%		206,124	100%
07 OSC						125,786		23,025	148,811	
11 Children	45,945		40,629	86,574		33,531		93,222	126,752	
15 Summer Challenge	7,648			7,648		63,496		9,529	73,025	
Expenses	53,594	98%	40,629	94,222	172%	222,813	108%	125,776	348,589	169%
Net Revenue/(Expense)	1,290	2%	-40,629	-39,339	-72%	-16,689	-8%	-125,776	-142,465	-69%
Youth										
19 Youth – Programs	39,614			39,614		39,091			39,091	
23 Youth – Air Attack						36,231			36,231	
27 Youth – RYBL										
33 Youth – Night Shift						10,472			10,472	
Revenues	39,614	100%		39,614	100%	85,794	100%		85,794	100%
19 Youth – Programs	49,372		12,874	62,246		66,769		15,841	82,610	
23 Youth – Air Attack						32,391		11,817	44,008	
27 Youth – RYBL										
33 Youth – Night Shift						13,354		11,448	24,802	
Expenses	49,372	125%	12,874	62,246	157%	112,513	131%	38,906	151,419	176%
Net Revenue/(Expense)	-9,757	-25%	-12,874	-22,632	-57%	-26,720	-31%	-38,906	-65,626	-76%
Adult										
35 Adults	18,416			18,416		53,546			53,546	
Revenues	18,416	100%		18,416	100%	53,546	100%		53,546	100%
35 Adults	10,064		15,112	25,177		29,863		66,182	96,044	
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%
Seniors										
39 Seniors										
43 Seniors – CLT										
Revenues						4,763		3,754	8,517	
39 Seniors										
43 Seniors – CLT										
Expenses						4,763		3,754	8,517	
Net Revenue/(Expense)						-4,763		-3,754	-8,517	
Fitness and Sport										
47 Fitness (inc Aerobics & Child Minding)						97,482			97,482	
51 Tennis										
53 Racquet Sports/Volleyball	16,254			16,254		75,309			75,309	
Revenues	16,254	100%		16,254	100%	172,791	100%		172,791	100%
47 Fitness (inc Aerobics & Child Minding)						82,766		118,039	200,805	
51 Tennis	11,400		19,083	30,483		14,472		65,672	80,144	
53 Racquet Sports/Volleyball	11,400		19,083	30,483		97,238		183,711	280,949	
Expenses	11,400	70%	19,083	30,483	188%	97,238	56%	183,711	280,949	163%
Net Revenue/(Expense)	4,854	30%	-19,083	-14,230	-88%	75,553	44%	-183,711	-108,158	-63%
Other Programs and Events										
55 Other Programs	3,145			3,145		79,541			79,541	
63 Signature Events	9,760			9,760						
Revenues	12,905	100%		12,905	100%	79,541	100%		79,541	100%
55 Other Programs	13,772		28,821	42,593		74,570		16,652	91,222	
63 Signature Events	12,527		7,886	20,413		9,252		19,714	28,966	
Expenses	26,299	204%	36,707	63,006	488%	83,822	105%	36,366	120,188	151%
Net Revenue/(Expense)	-13,394	-104%	-36,707	-50,101	-388%	-4,282	-5%	-36,366	-40,647	-51%
Combined Regular Programs										
Revenues	241,951	100%		241,951	100%	782,008	100%		782,008	100%
Expenses	224,961	93%	183,615	408,576	169%	725,444	93%	501,541	1,226,985	157%
Net Revenue/(Expense)	16,989	7%	-183,615	-166,625	-69%	56,564	7%	-501,541	-444,977	-57%

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%		26,534	100%
01 Preschool - Licensed						21,936		11,214	33,150	
05 Preschool - Other	9,587		19,901	29,488		2,938		1,170	4,108	
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	-216%	1,660	6%	-12,384	-10,724	-40%
Children										
07 OSC	234,321			234,321						
11 Children	9,262			9,262		7,887			7,887	
15 Summer Challenge	48,107			48,107		14,071			14,071	
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	57,868		8,979	66,846		15,576		12,044	27,620	
Expenses	261,908	90%	27,908	289,816	99%	21,030	97%	16,613	37,643	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	-86%	-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 Minding)										
51 Tennis										
53 Racquet Sports/Volleyball	11,500			11,500						
Revenues	11,500	100%		11,500	100%					
47 Fitness (inc Aerobics & Child Minding)										
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		4,894		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

	South Arm					Steveston				
	Comm. Assn		City		Combined	Comm. Assn		City		Combined
	\$	%	\$	\$	%	\$	%	\$	\$	%
DEMOGRAPHIC SUMMARY										
Preschool										
01 Preschool - Licensed	222,827			222,827		284,032			284,032	
05 Preschool - Other	18,544			18,544		51,925			51,925	
Revenues	241,371	100%		241,371	100%	335,957	100%		335,957	100%
01 Preschool - Licensed	188,611		55,204	243,815		225,003		51,897	276,901	
05 Preschool - Other	18,847		18,018	36,865		23,711		53,788	77,498	
Expenses	207,459	86%	73,222	280,680	116%	248,714	74%	105,685	354,399	105%
Net Revenue/(Expense)	33,912	14%	-73,222	-39,310	-16%	87,243	26%	-105,685	-18,442	-5%
Children										
07 OSC	416,574			416,574						
11 Children	36,929			36,929		34,021			34,021	
15 Summer Challenge	157,376			157,376		87,331			87,331	
Revenues	610,879	100%		610,879	100%	121,352	100%		121,352	100%
07 OSC	428,018		63,394	491,411				53,687	78,978	
11 Children	30,483		53,972	84,455		25,291		68,109	160,292	
15 Summer Challenge	158,737		18,436	177,173		92,182				
Expenses	617,238	101%	135,801	753,039	123%	117,473	97%	121,797	239,270	197%
Net Revenue/(Expense)	-6,359	-1%	-135,801	-142,160	-23%	3,878	3%	-121,797	-117,918	-97%
Youth										
19 Youth - Programs	54,374			54,374		38,587			38,587	
23 Youth - Air Attack										
27 Youth - RYBL										
33 Youth - Night Shift	3,257			3,257		1,255			1,255	
Revenues	57,631	100%		57,631	100%	39,842	100%		39,842	100%
19 Youth - Programs	91,110		14,761	105,872		55,929		47,292	103,221	
23 Youth - Air Attack										
27 Youth - RYBL										
33 Youth - Night Shift	19,315		4,821	24,136		11,814			11,814	
Expenses	110,425	192%	19,582	130,007	226%	67,743	170%	47,292	115,035	289%
Net Revenue/(Expense)	-52,794	-92%	-19,582	-72,376	-126%	-27,901	-70%	-47,292	-75,193	-189%
Adult										
35 Adults	35,515			35,515		36,951			36,951	
Revenues	35,515	100%		35,515	100%	36,951	100%		36,951	100%
35 Adults	18,537		21,317	39,854		17,595		19,885	37,480	
Expenses	18,537	52%	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%
Seniors										
39 Seniors	25,037			25,037		8,721			8,721	
43 Seniors - CLT										
Revenues	25,037	100%		25,037	100%	8,721	100%		8,721	100%
39 Seniors	55,955		34,595	90,550		38,998		17,330	56,327	
43 Seniors - CLT										
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%
Fitness and Sport										
47 Fitness (inc Aerobics & Child Minding)	366,385			366,385		169,259			169,259	
51 Tennis						200,450			200,450	
53 Racquet Sports/Volleyball	62,407			62,407		18,653			18,653	
Revenues	428,792	100%		428,792	100%	388,362	100%		388,362	100%
47 Fitness (inc Aerobics & Child Minding)	292,958		293,091	586,047		125,707		106,458	232,165	
51 Tennis						135,183		218,260	351,442	
53 Racquet Sports/Volleyball	756		103,096	103,852		14,177		10,995	25,171	
Expenses	293,712	68%	396,187	689,899	161%	275,066	71%	333,713	608,779	157%
Net Revenue/(Expense)	135,080	32%	-396,187	-261,107	-61%	113,296	29%	-333,713	-229,417	-57%
Other Programs and Events										
55 Other Programs	2,411			2,411		32,142			32,142	
63 Signature Events						93,250			93,250	
Revenues	2,411	100%		2,411	100%	125,392	100%		125,392	100%
55 Other Programs	43,040		13,211	56,251		17,282		18,498	35,780	
63 Signature Events						72,434		102,734	175,188	
Expenses	43,040	1785%	13,211	56,251	2333%	89,716	72%	121,232	210,948	168%
Net Revenue/(Expense)	-40,629	###	-13,211	-53,840	###	35,676	28%	-121,232	-85,556	-68%
Combined Regular Programs										
Revenues	1,401,635	100%		1,401,635	100%	1,056,577	100%		1,056,577	100%
Expenses	1,348,365	96%	693,916	2,040,282	146%	855,306	81%	766,933	1,622,238	154%
Net Revenue/(Expense)	55,270	4%	-693,916	-638,646	-46%	201,271	19%	-766,933	-565,661	-54%

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

	Thompson					West Richmond				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
DEMOGRAPHIC SUMMARY										
Preschool										
01 Preschool - Licensed	170,853			170,853		142,546			142,546	
05 Preschool - Other	58,749			58,749		18,617			18,617	
Revenues	229,601	100%		229,601	100%	161,163	100%		161,163	100%
01 Preschool - Licensed	139,022		27,748	166,770		125,381		60,975	186,356	
05 Preschool - Other	60,021		17,257	77,278		16,229		17,512	33,741	
Expenses	199,043	87%	45,006	244,049	106%	141,809	88%	78,488	220,097	137%
Net Revenue/(Expense)	30,558	13%	-45,006	-14,447	-6%	19,554	12%	-78,488	-58,934	-37%
Children										
07 OSC						408,901			408,901	
11 Children	91,399			91,399		68,542			66,542	
15 Summer Challenge	75,531			75,531		124,810			124,610	
Revenues	166,931	100%		166,931	100%	600,053	100%		600,053	100%
07 OSC						373,116		26,213	399,329	
11 Children	54,715		72,806	127,321		55,802		77,157	132,959	
15 Summer Challenge	65,497		22,326	87,824		119,580		13,526	133,106	
Expenses	120,212	72%	94,932	215,145	129%	548,498	91%	116,896	685,394	111%
Net Revenue/(Expense)	46,719	28%	-84,932	-48,214	-29%	51,555	9%	-116,896	-85,341	-11%
Youth										
19 Youth - Programs	21,042			21,042		60,690			60,690	
23 Youth - Air Attack										
27 Youth - RYBL						85,635			85,635	
33 Youth - Night Shift	2,242			2,242		1,826			1,826	
Revenues	23,284	100%		23,284	100%	148,151	100%		148,151	100%
19 Youth - Programs	59,346		36,859	96,205		78,093		21,283	97,377	
23 Youth - Air Attack										
27 Youth - RYBL						85,635			85,635	
33 Youth - Night Shift	2,218			2,218		1,938		9,581	11,498	
Expenses	61,564	264%	36,859	98,423	423%	183,666	110%	30,844	194,510	131%
Net Revenue/(Expense)	-38,281	-164%	-36,859	-75,140	-323%	-15,515	-10%	-30,844	-48,359	-31%
Adult										
35 Adults	15,561			15,561		11,259			11,259	
Revenues	15,561	100%		15,561	100%	11,259	100%		11,259	100%
35 Adults	9,783		16,822	26,605		8,203		37,037	45,240	
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%
Seniors										
39 Seniors	12,297			12,297		729			729	
43 Seniors - CLT										
Revenues	12,297	100%		12,297	100%	729	100%		729	100%
39 Seniors	29,251		23,664	52,916		4,674		14,650	19,324	
43 Seniors - CLT										
Expenses	29,251	238%	23,664	52,916	430%	4,674	641%	14,650	19,324	2650%
Net Revenue/(Expense)	-16,955	-138%	-23,664	-40,619	-330%	-3,945	-541%	-14,650	-18,595	####
Fitness and Sport										
47 Fitness (inc Aerobics & Child Minding)	407,185			407,185		118,130			118,130	
51 Tennis	12,683			12,683						
53 Racquet Sports/Volleyball	26,220			26,220		16,983			16,983	
Revenues	446,088	100%		446,088	100%	135,113	100%		135,113	100%
47 Fitness (inc Aerobics & Child Minding)	215,249		238,972	454,221		100,951		37,876	138,827	
51 Tennis	8,645		2,969	9,614						
53 Racquet Sports/Volleyball			56,418	56,418		4,546		27,786	32,333	
Expenses	221,894	50%	298,359	520,253	117%	105,498	78%	65,662	171,160	127%
Net Revenue/(Expense)	224,194	50%	-298,359	-74,165	-17%	29,616	22%	-65,662	-36,047	-27%
Other Programs and Events										
55 Other Programs	10,507			10,507		3,766			3,766	
63 Signature Events	109,738			109,738						
Revenues	120,245	100%		120,245	100%	3,766	100%		3,766	100%
55 Other Programs	10,975		3,213	14,189		10,780		11,286	22,066	
63 Signature Events	106,426		9,588	116,014						
Expenses	117,401	98%	12,801	130,202	108%	10,780	286%	11,286	22,066	586%
Net Revenue/(Expense)	2,844	2%	-12,801	-9,957	-8%	-7,014	-186%	-11,286	-18,300	-486%
Combined Regular Programs										
Revenues	1,014,008	100%		1,014,008	100%	1,060,234	100%		1,060,234	100%
Expenses	759,149	75%	528,443	1,287,593	127%	982,927	93%	354,863	1,337,790	126%
Net Revenue/(Expense)	254,857	25%	-528,443	-273,586	-27%	77,307	7%	-354,863	-277,556	-26%

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						891,712		295,557	1,187,269	
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						1,181,404			1,181,404	
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						280,808		404,542	685,351	
15 Summer Challenge						580,584		152,949	733,533	
Expenses						1,962,766	95%	880,352	2,643,118	127%
Net Revenue/(Expense)						110,903	5%	-860,352	-569,446	-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	
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)						81,186	45%	-186,784	-105,599	-58%
Seniors										
39 Seniors	127,414			127,414		174,498			174,498	
43 Seniors - CLT	48,986			48,986		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 Minding)						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 Minding)						817,829		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	84%	1,312,084	2,327,710	148%
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		189,207	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										
81 Food and Beverage		% of tot rev.			% of tot rev.		% of tot rev.			% of tot rev.
85 Facility Rental (Rooms, Sport)	361		361	361		18,180		18,180	18,180	
89 General Revenue	1,304		1,304	1,304		31,645		31,645	31,645	
Revenues	1,665		1,665	1,665		49,825		49,825	49,825	
81 Food and Beverage						626		626	626	
85 Facility Rental (Rooms, Sport)						52,139		129,360	181,499	
93 General Administration Expenses	15,983		12,836	28,799				24,955	24,955	
99 Centrally Budgeted City Costs			43,354	43,354						
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	-8%	-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%	-855,856	-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	% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.			
81 Food and Beverage				765		11,074			11,074	
85 Facility Rental (Rooms, Sport)	765			765		6,262			6,262	
89 General Revenue	4,943			4,943		17,336			17,336	
Revenues	5,708			5,708		21,341			21,341	
81 Food and Beverage				106		1,290			1,290	
85 Facility Rental (Rooms, Sport)	106			106		17,542		35,064	52,607	
93 General Administration Expenses	32,320		64,447	96,768				11,083	11,083	
99 Centrally Budgeted City Costs			14,194	14,194						
99 Capital Transactions						2,509			2,509	
Expenses	32,426		78,642	111,068		21,341		46,147	67,488	
Net Revenue/(Expense)	-26,718	-8%	-78,642	-105,360	-32%	-4,005	-5%	-46,147	-50,152	-62%
Check Total	2,626	1%	-156,616	-153,990		670	1%	-88,807	-88,137	

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

	South Arm					Stevaston				
	Comm. Assn		City	Combined		Comm. Assn		City	Combined	
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses	% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.			
81 Food and Beverage				18,618		21,972			21,972	
85 Facility Rental (Rooms, Sport)	18,618			18,618		21,972			21,972	
89 General Revenue	53,605			53,805		14,743			14,743	
Revenues	72,222			72,222		36,716			36,716	
81 Food and Beverage				3,465		385			385	
85 Facility Rental (Rooms, Sport)	3,465			3,465		385			385	
93 General Administration Expenses	84,952		177,126	262,078		132,547		168,700	301,247	
99 Centrally Budgeted City Costs			31,633	31,633				46,200	46,200	
99 Capital Transactions	93,181			93,181		100,961			100,961	
Expenses	181,598		208,759	390,356		233,893		214,900	448,793	
Net Revenue/(Expense)	-109,375	-7%	-206,759	-316,134	-22%	-197,177	-18%	-214,900	-412,078	-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	% of tot rev.		% of tot rev.		% of tot rev.		% of tot rev.			
81 Food and Beverage										
85 Facility Rental (Rooms, Sport)	13,608			13,608		7,476			7,476	
89 General Revenue	21,943			21,943		11,812			11,812	
Revenues	35,551			35,551		19,287			19,287	
81 Food and Beverage										
85 Facility Rental (Rooms, Sport)	1,817			1,817		3,767			3,767	
93 General Administration Expenses	102,825		163,044	265,869		74,612		110,799	185,411	
99 Centrally Budgeted City Costs			33,659	33,659				35,091	35,091	
99 Capital Transactions	38,287			38,287		12,000			12,000	
Expenses	142,929		196,703	339,632		90,380		145,890	236,269	
Net Revenue/(Expense)	-107,378	-10%	-196,703	-304,081	-29%	-71,092	-7%	-145,890	-216,982	-20%
Check Total	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	
	\$	%	\$	\$	%	\$	%	\$	\$	%
Other Revenues and Expenses										
		% of tot rev.			% of tot rev.		% of tot rev.			% of tot rev.
81 Food and Beverage	144,628			144,628		144,628			144,628	
85 Facility Rental (Rooms, Sport)	2,293			2,293		94,346			94,346	
89 General Revenue	16,124			16,124		162,381			162,381	
Revenues	163,046			163,046		401,355			401,355	
81 Food and Beverage	173,185		65,587	238,773		173,185		65,587	238,773	
85 Facility Rental (Rooms, Sport)	90			90		11,545			11,545	
93 General Administration Expenses	32,003		87,913	119,916		544,903		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%	-581,042	-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		2,688	9,626	1,566		898	2,464
Expenses	14,542		2,688	17,210	5,007		898	5,905
Net Revenue/(Expenses)	-14,542	-17%	-2,688	-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 \$	% of Rev.	City \$	Total \$	Cultural Association \$	% of Rev.	City \$	Total \$
Surpluses								
Previous Year's Surplus b/f			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 Surplu 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%		98%	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 \$	% of Rev.	City \$	Total \$	Cultural Associations \$	% of Rev.	City \$	Total \$
Surpluses								
Previous Year's Surplus b/f			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	51,829	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	8,909
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 Surplu transfers								
Revenue	195,352	100%		195,352	594,321	100%	140,436	734,757
Expenses	189,353	97%	289,523	478,876	558,001	94%	1,025,178	1,583,179
Net Revenue/(Expenses)	5,999	3%	-289,523	-283,524	36,320	6%	-884,742	-848,422
Percent of Combined								
Revenue	100%			100%	81%		19%	100%
Expenses	40%		60%	100%	35%		65%	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
Bank 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 - Consultatnts		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						
ACCOUNT CODES	210 Admin	211 Ops & Maint	212 Program- ming	216 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	893,195	277,432	34,075	1,488,713
Supplies - General	4100		521			521
Supplies - Office	4101	4,959				4,959
Supplies - Janitorial	4104		35,582			35,582
Supplies - Other	4109	1,641	8	6,632	695	8,976
Contracts - Photocopy	4111	3,455				3,455
Contracts - Office Equipment	4113	353				353
Contracts - Maintenance	4117		89,225			89,225
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 Pick-up	4133		7,657			7,657
Utilities-Recycling	4134			9,076		9,076
Maintenance -Equipment & Tools	4160		32,703	2,376		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		152,658			152,658
Leases - Other	4284		1,709,544			1,709,544
Meeting Expenses	4371	15				15
Appropriated Surplus	5308	95,302				95,302
Irs to Capital Assets per Prov	5719	50,000				50,000
Municipal Property Taxes	5703	221,681				221,681
Special Event Expenses	4426			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
Mtc Buildings - Preventive	4161		35,930			35,930
Mtc 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 (mismatch of year ends)	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)
Irs to Capital Assets per Prov	5719	(50,000)				(50,000)
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.