

Meridian Community Centre  
Appendix 3  
Actual Results to Budget at September 30, 2020 (75% of time lapsed)

	Notes		2020			Actual 2020											
			Budget	Actual YTD Total	Actual as a % of Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>MCC Revenues</b>																	
Arena Revenues	(1)		\$ 595,342	\$ 418,353	70 %	\$ 84,582	\$ 80,798	\$ 32,288	\$ (1,929)	\$ 358	\$ -	\$ 48,725	\$ 114,474	\$ 59,057	\$ -	\$ -	\$ -
Multi-Purpose Space Revenues	(2)		63,000	24,784	39 %	10,156	8,480	5,510	164	-	-	-	-	474	-	-	-
Gymnasium Revenues	(3)		63,000	30,293	48 %	7,985	7,554	3,075	(21)	-	-	840	6,520	4,340	-	-	-
Programming Revenues	(4)		129,800	57,415	44 %	2,178	8,351	1,665	-	-	33	16,872	24,291	4,025	-	-	-
Grants	(5)		42,700	32,025	75 %	10,675	-	-	10,675	-	-	-	10,675	-	-	-	-
Other Rev. - Miscellaneous	(6)		63,550	37,533	59 %	16,003	11,988	6,664	1,656	-	58	434	562	168	-	-	-
Other Revenues - Advertising	(7)		30,000	10,000	33 %	10,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>		(a)	987,392	610,403	62 %	141,579	117,171	49,202	10,545	358	91	66,871	156,522	68,064	-	-	-
<b>MCC Expenditures</b>																	
Salaries and Benefits	(8)		1,239,600	796,319	64 %	96,243	91,068	96,918	73,517	62,746	61,796	100,367	117,215	96,449	-	-	-
Professional Development	(9)		10,900	8,399	77 %	6,201	7,464	-	-	(1,307)	102	-	(4,061)	-	-	-	-
Associations and Memberships			7,000	2,088	30 %	1,096	379	-	613	-	-	-	-	-	-	-	-
Travel			4,500	-	- %	-	-	-	-	-	-	-	-	-	-	-	-
Hydro	(10)		400,000	246,043	62 %	28,437	30,005	23,975	17,296	15,338	15,347	33,829	44,889	36,927	-	-	-
Natural Gas			65,000	38,062	59 %	4,992	6,214	6,179	2,966	2,763	1,540	1,996	5,511	5,901	-	-	-
Water			40,000	26,340	66 %	-	7,158	-	4,577	-	5,161	-	9,444	-	-	-	-
Telephone			10,760	6,206	58 %	683	684	684	697	682	653	571	838	714	-	-	-
Office Supplies			6,650	2,227	33 %	239	398	124	405	213	176	-	292	380	-	-	-
Materials and Supplies	(11)		55,000	73,639	134 %	10,832	12,251	2,492	3,678	11,117	17,710	716	11,572	3,271	-	-	-
Furniture and Equipment	(11)		6,000	209	3 %	209	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies - Janitorial			34,488	13,853	40 %	3,033	1,299	5,468	789	72	488	1,538	783	383	-	-	-
Fuel			4,850	3,193	66 %	441	476	381	24	125	25	557	617	547	-	-	-
Internet			12,000	7,418	62 %	824	825	824	824	824	825	824	824	824	-	-	-
Insurance	(12)		49,631	49,631	100 %	49,631	-	-	-	-	-	-	-	-	-	-	-
Contract Services - Janitorial			13,500	8,850	66 %	921	1,184	794	105	106	13	104	5,248	375	-	-	-
Contract Services - Other			155,631	91,471	59 %	12,580	17,956	7,737	5,119	1,718	(1,273)	17,114	23,802	6,718	-	-	-
Repairs and Maintenance	(13)		11,500	11,409	99 %	6,098	3,811	-	-	-	193	-	1,307	-	-	-	-
<b>Total Expenditures before Debt and Other Items</b>		(b)	2,127,010	1,385,357	65 %	222,460	181,172	145,576	110,610	94,397	102,756	157,616	218,281	152,489	-	-	-
<b>Net Surplus (Deficit) before Debt and Other Items</b>		(c)= (a) - (b)	(1,139,618)	(774,954)	68 %	(80,881)	(64,001)	(96,374)	(100,065)	(94,039)	(102,665)	(90,745)	(61,759)	(84,425)	-	-	-
<b>MCC Debt Activity</b>																	
Tax Levy Debenture Interest	(14)		(282,024)	(142,107)	50 %	-	-	-	-	-	(142,107)	-	-	-	-	-	-
Tax Levy Debenture Principal	(14)		(198,227)	(98,293)	50 %	-	-	-	-	-	(98,293)	-	-	-	-	-	-
Development Charge Revenue	(15)		630,188	630,188	100 %	317,023	-	-	-	-	-	313,165	-	-	-	-	-
Development Charge Debenture Interest	(15)		(368,875)	(368,875)	100 %	(187,410)	-	-	-	-	-	(181,465)	-	-	-	-	-
Development Charge Debenture Principal	(15)		(261,313)	(261,313)	100 %	(129,613)	-	-	-	-	-	(131,700)	-	-	-	-	-
<b>Pre-MCC RCW and Facility Net Costs</b>			951,088	713,313	75 %	79,257	79,257	79,257	79,257	79,257	79,257	79,257	79,257	79,257	-	-	-
<b>One-Time Transfer from MCC Reserve</b>			100,000	75,000	75 %	8,333	8,334	8,333	8,333	8,334	8,333	8,333	8,334	8,333	-	-	-
<b>Net Debt and Other Items</b>		(d)	570,837	547,913	96 %	87,590	87,591	87,590	87,590	87,591	(152,810)	87,590	87,591	87,590	-	-	-
<b>NET SURPLUS (DEFICIT)</b>		(e)= (c) + (d)	\$ (568,781)	\$ (227,041)	40 %	\$ 6,709	\$ 23,590	\$ (8,784)	\$ (12,475)	\$ (6,448)	\$ (255,475)	\$ (3,155)	\$ 25,832	\$ 3,165	\$ -	\$ -	\$ -

## Meridian Community Centre

### Appendix 3

#### Actual Results to Budget at September 30, 2020 (75% of time lapsed)

##### Explanatory Notes:

The COVID-19 pandemic resulted in facility closures and some programming cancellations. The Duliban Arena ice pad has been in use since July 8, and the Accipiter Arena opened for rental commencing July 27. The MCC's gradual integration of services follows the Ontario Recreation Facilities Association's guidance for sports and recreational fitness activities during COVID-19. The impact on future revenue as a result of COVID-19 is uncertain at this time, and will be dependent on many factors including guidance from senior levels of government and Public Health guidelines.

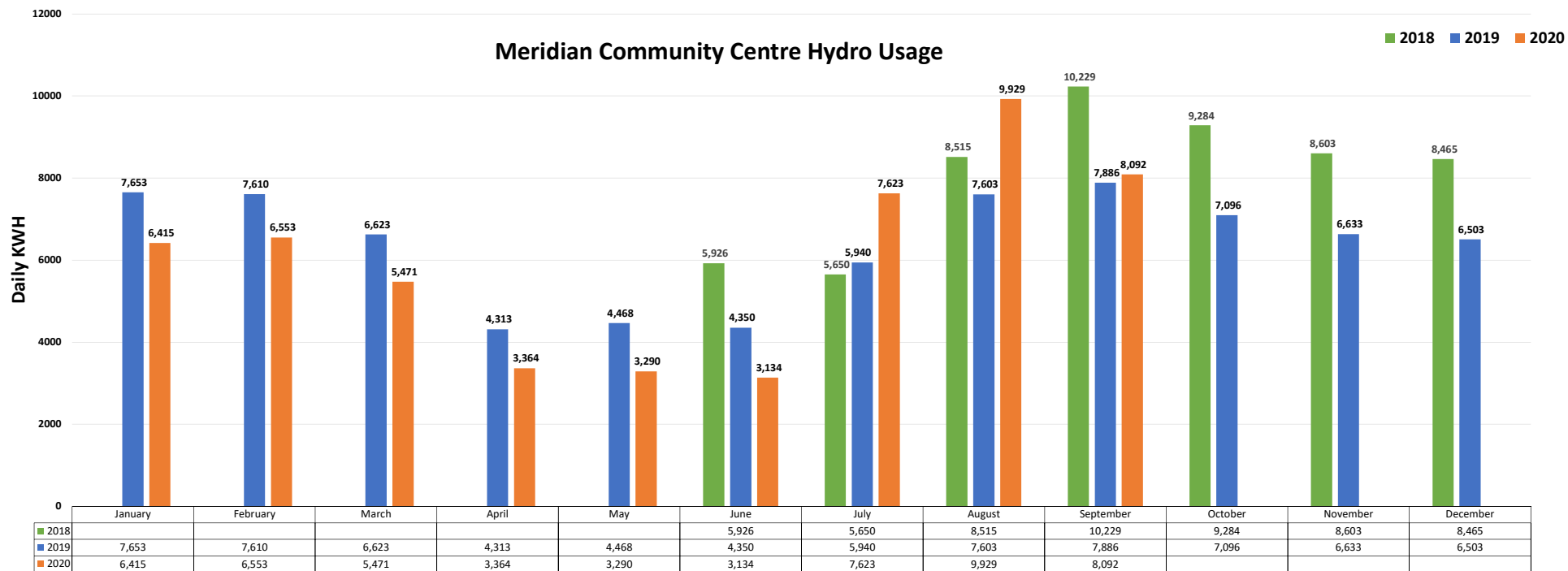
Additional COVID-19 direct expenditures have been excluded from this report, as they are being tracked separately in order to apply for grant funding. Corresponding Safe Restart COVID-19 funding, which will offset these expenditures, has also been excluded.

- (1) Higher ice rental revenue during hockey season; normally expected to be lower in the summer. Monthly trend in this revenue was similar to the prior year but lower in March due to closures from COVID-19. Some fees were refunded in April, and show as negative revenue. Revenue has improved July through September as a result of the ice pad re-openings.
- (2) Multi-purpose space revenue was trending above the prior year, at 38% of budget vs. 30% of budget in March 2019 but there will be no further revenue while facilities are unavailable due to COVID-19. Some programs, such as pickleball, will increase in October.
- (3) The normal expectation for gymnasium revenue would be higher during basketball season and lower in the summer, however it decreased in March due to COVID-19 closure and was nil for April.
- (4) The majority of camp revenue is normally earned in the summer, and is below budget due to the impact of COVID-19 and the associated capacity limitations.
- (5) Senior Active Living Centre grant monies received for Q1 to Q3, and online seniors programming has continued during the COVID-19 closure.
- (6) Miscellaneous revenue includes cost recoveries, equipment rentals, event revenue, donations, server sales, and other items that are individually too small to classify separately. Revenue above budget relates primarily to server sales and has related costs under materials and supplies. Revenue in April relates to recoveries of expenses in Q1 that were invoiced in April.
- (7) Advertising revenue will not be earned during facility closure.
- (8) Reduced wages during facility closure April to June and three pay periods in July. Part-time staff increased in July and August due to the opening of two ice pads.
- (9) Staff from the Recreation and Public Works departments attended courses in February from the Ontario Recreation Facilities Association. Approximately \$4,000 has been reallocated from the MCC to the Public Works department.
- (10) Hydro savings due to facility closure from the end of March to June, and reduced hydro rates due to Covid-19. Increased hydro in July and August due to the operation of two ice pads.
- (11) Increased costs relate primarily to supplies and cost of goods related to server sales revenue which is also above budget. Most of the costs in May and June relate to the new cold-water management system for ice-making in the arenas. August includes furniture for the Seniors Lounge for which there was a Senior Active Living Centre special grant received in 2019.
- (12) Prepaid insurance has been expensed in full for the year.
- (13) Predominantly relates to costs for television screens and automatic door opener for the 55+ Community Room.
- (14) Tax levy debenture payments for the MCC occur in June and December.
- (15) Development charge debenture payments for the MCC occur in January and July.

Meridian Community Centre - Revenue by Major Customer & Activity  
 Appendix 3  
 For the month ended September 30, 2020 (75% of time lapsed)

	Hours	Amount
<b>Arena Revenues</b>		
Pelham Minor Hockey Association (PMHA)	96.0	\$ 14,060
Niagara Centre Skating Club (NCSC)	26.5	3,889
Pelham Junior Hockey Club	29.0	4,046
Southern Tier Admirals AAA Hockey	40.5	5,978
Public Ice	222.0	31,016
Recreation & Wellness Programming	14.0	68
<b>Arena Revenues Subtotal</b>	<b>428.0</b>	<b>59,057</b>
<b>Multi-Purpose Space Revenues</b>		
Room Rentals	14.0	237
Recreation Programming	14.0	237
<b>Multi-Purpose Space Revenues Subtotal</b>	<b>28.0</b>	<b>474</b>
<b>Gymnasium Revenues</b>		
Pelham Panthers Basketball	207.0	4,340
<b>Camp and Multi-Space Program Revenue</b>		
Camp Revenues	40.0	4,025
<b>Other Revenues</b>		
Miscellaneous	-	168
<b>TOTAL REVENUES</b>	<b>703.0</b>	<b>\$ 68,064</b>

## Meridian Community Centre Hydro Usage



Billing Period