

Meridian Community Centre  
Appendix 3  
Actual Results to Budget at December 31, 2021 (100% of time lapsed)

	Notes		2021			Actual 2021											
			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)		\$ 355,000	\$ 481,974	136 %	\$ 383	\$ (1,430)	\$ 43,270	\$ (1,782)	\$ -	\$ -	\$ 43,531	\$ 99,206	\$ 50,849	\$ 77,787	\$ 89,349	\$ 80,811
Multi-Purpose Space Revenues	(2)		36,000	21,606	60 %	866	97	308	(87)	-	-	1,665	(367)	2,447	5,148	7,865	3,664
Gymnasium Revenues	(3)		25,000	42,797	171 %	-	-	9,352	210	-	-	-	3,580	4,032	7,513	9,474	8,636
Programming Revenues	(4)		75,500	115,292	153 %	-	-	-	-	-	-	55,077	54,563	5,652	-	-	-
Grants - Other	(5)		42,700	54,014	126 %	21,989	-	-	10,675	-	-	10,675	-	-	10,675	-	-
Other Rev. - Miscellaneous	(6)		40,800	287,428	704 %	(9)	-	-	-	724	83	1,133	4,515	2,929	5,846	13,106	259,101
Other Revenues - Advertising	(7)		10,000	800	8 %	-	-	-	-	-	-	-	-	-	-	-	800
<b>Total Revenues</b>		(a)	585,000	1,003,911	172 %	23,229	(1,333)	52,930	9,016	724	83	112,081	161,497	65,909	106,969	119,794	353,012
<b>MCC Expenditures</b>																	
Salaries and Benefits	(8)		1,399,281	1,173,266	84 %	79,481	84,062	87,937	78,211	83,033	88,810	105,250	113,933	97,318	93,834	100,066	161,331
Professional Development			10,900	7,580	70 %	2,648	2,640	2,854	-	-	-	-	610	(2,136)	882	61	21
Associations and Memberships			5,000	1,981	40 %	1,528	-	450	-	-	-	-	-	(1,498)	611	546	344
Travel			3,600	-	- %	-	-	-	-	-	-	-	-	-	-	-	-
Hydro			350,000	353,361	101 %	23,383	23,694	23,561	20,990	25,907	31,004	37,624	47,110	34,107	35,501	26,554	23,926
Natural Gas	(9)		65,000	79,458	122 %	6,283	8,018	6,296	6,127	5,735	5,070	5,449	7,933	8,132	6,235	7,807	6,373
Water			40,000	45,342	113 %	-	4,685	-	7,002	-	7,276	-	10,219	-	7,230	-	8,930
Telephone			14,060	8,720	62 %	715	714	713	712	715	711	713	712	712	702	757	844
Office Supplies			6,650	6,894	104 %	93	178	519	145	164	818	465	397	1,049	2,225	287	554
Materials and Supplies	(10)		47,450	141,069	297 %	3,901	2,050	951	12,991	7,954	3,636	3,900	3,178	(1,720)	67,899	7,338	28,991
Furniture and Equipment			6,000	-	- %	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies - Janitorial	(11)		50,000	11,048	22 %	1,186	-	630	597	46	155	830	2,092	817	807	1,629	2,259
Fuel			4,850	5,505	114 %	24	25	392	298	24	25	296	889	1,027	823	722	960
Internet			12,000	9,891	82 %	824	825	824	824	824	825	824	824	824	825	824	824
Insurance			54,594	52,885	97 %	-	-	52,885	-	-	-	-	-	-	-	-	-
Contract Services - Janitorial	(11)		13,500	16,546	123 %	742	327	313	866	1,000	2,990	1,792	2,737	1,856	1,426	1,479	1,018
Contract Services - Other	(12)		134,131	148,400	111 %	9,824	5,654	7,842	8,864	3,734	9,216	20,509	8,969	13,384	12,029	18,816	29,559
Repairs and Maintenance			23,500	8,405	36 %	-	-	-	-	-	-	-	-	946	4,945	-	2,514
<b>Total Expenditures before Debt and Other</b>		(b)	2,240,516	2,070,351	92 %	130,632	132,872	186,167	137,627	129,136	150,536	177,652	199,603	154,818	235,974	166,886	268,448
<b>Net Surplus (Deficit) before Debt and Other</b>		(c)= (a) - (b)	(1,655,516)	(1,066,440)	64 %	(107,403)	(134,205)	(133,237)	(128,611)	(128,412)	(150,453)	(65,571)	(38,106)	(88,909)	(129,005)	(47,092)	84,564
<b>MCC Debt Activity</b>																	
Tax Levy Debenture Interest	(13)		(292,129)	(284,450)	97 %	-	(815)	(1,529)	(792)	(138,796)	(1,534)	(24,234)	(2,173)	-	24,687	(138,558)	(706)
Tax Levy Debenture Principal	(13)		(251,570)	(251,570)	100 %	(3,889)	-	(7,778)	(3,889)	(105,492)	(3,889)	(3,889)	(3,889)	-	(7,777)	(107,189)	(3,889)
Development Charge Revenue	(14)		630,063	630,063	100 %	317,023	-	-	-	-	-	313,040	-	-	-	-	-
Development Charge Debenture Interest	(14)		(360,268)	(360,268)	100 %	(183,203)	-	-	-	-	-	(177,065)	-	-	-	-	-
Development Charge Debenture Principal	(14)		(269,795)	(269,795)	100 %	(133,820)	-	-	-	-	-	(135,975)	-	-	-	-	-
<b>Pre-MCC RCW and Facility Net Costs</b>			970,110	970,110	100 %	80,843	80,843	80,843	80,843	80,843	80,843	80,843	80,843	80,843	80,843	80,843	80,837
<b>Transfer (to)/from MCC Reserve</b>	(15)		-	(379,677)	- %	-	-	-	-	-	-	-	-	-	-	-	(379,677)
<b>Grants - Safe Restart Covid Funding</b>	(16)		494,392	514,796	104 %	-	-	255,721	56,721	53,949	29,115	-	-	101,255	(18,832)	-	36,867
<b>Net Debt and Other Items</b>		(d)	920,803	569,209	62 %	76,954	80,028	327,257	132,883	(109,496)	104,535	52,720	74,781	182,098	78,921	(164,904)	(266,568)
<b>NET SURPLUS (DEFICIT)</b>		(e)= (c) + (d)	\$ (734,713)	\$ (497,231)	68 %	\$ (30,449)	\$ (54,177)	\$ 194,020	\$ 4,272	\$ (237,908)	\$ (45,918)	\$ (12,851)	\$ 36,675	\$ 93,189	\$ (50,084)	\$ (211,996)	\$ (182,004)

## Meridian Community Centre

### Appendix 3

#### Actual Results to Budget at December 31, 2021 (100% of time lapsed)

##### Explanatory Notes:

The COVID-19 pandemic resulted in the Meridian Community Centre being closed from January 1, 2021 to March 1, 2021. The facility was reopened on March 2, 2021 and closed again on April 3, 2021. The facility reopened again on July 16, 2021 with restrictions. Since April, the MCC was used as a vaccination centre, starting with the gymnasiums from April to July 30 and then the Accursi Room from July 30 to December 31. Over 73,000 vaccinations were administered at the MCC in 2021.

- (1) No arena revenue earned during closure; Safe Restart funding was applied to offset COVID-19 operating pressures. Arena revenues of \$398,002 from August to December exceeded revenues earned over the same time period in 2019, prior to the pandemic, of \$322,000.
- (2) Minimal multi-purpose space revenues while facilities were unavailable due to COVID-19. From July 30 to December 31, the Accursi Room was dedicated as a Vaccination Centre resulting in lost revenues for room rental and programming.
- (3) The impact of the COVID-19 closure resulted in very low revenue, but March gymnasium revenues were 37% of budget for the year. From April to July 2021, both gyms were used for the vaccination centre, resulting in lost revenues.
- (4) The majority of camp revenue is earned in the summer and exceeded budget for the year.
- (5) Senior Active Living Centre grant monies received, and additional Senior Active Living Centre Special Grant of \$11,300 received in January, which had offsetting expenditures in April.
- (6) Miscellaneous revenue includes cost recoveries, equipment rentals, event revenue, donations, server sales, and other items that are individually too small to classify separately. For December, it also includes \$253,501 in cost recoveries related to the vaccine clinics for items such as cleaning costs, protective floor covering, space rental, and supplies.
- (7) Advertising revenue not earned during facility closure and minimal due to impact of the pandemic.
- (8) Reduced wages during facility closure, slight increased staffing required for the vaccination clinics held at the MCC, which opened to the public in the month of April. Increased staffing during the summer due to camps. There were three pays in December.
- (9) Higher natural gas usage and rates.
- (10) COVID-19 direct costs of \$74,787, which were being tracked separately for reporting purposes, were adjusted in October and December. Increased costs in April relate to the Senior Active Living Centre Special Grant and are offset by funding.
- (11) Extra janitorial and cleaning were charged to COVID-19 direct costs and grouped with Materials and Supplies.
- (12) Additional security costs required at the MCC.
- (13) Tax levy debenture payments for the MCC are due in June and December and are paid before the end of the previous month. CIBC loan payments occur throughout the year. This report excludes principal payments of \$142,135 and interest payments of \$66,897 which were fully funded by donations. These debenture payments and funding will be added to the 2022 reports in accordance with the approved budget format.
- (14) Development charge debenture payments for the MCC occur in January and July.
- (15) Excess revenues earned have been transferred to reserves; \$185,100 to the MCC Reserve to assist with future debt payments and \$185,100 to the Facilities reserve for required future maintenance costs.
- (16) \$514,796 in Safe Restart COVID-19 funding was applied to lost revenues and increased cleaning and screening costs, net of any amount reimbursed for the vaccination clinics. The funding applied exceeded budget because the shutdown period at the start of the year was longer than anticipated at time of budget preparation.

Meridian Community Centre - Revenue by Major Customer & Activity  
Appendix 3  
For the month ended December 31, 2021 (100% of time lapsed)

	Hours	Amount
<b>Arena Revenues</b>		
Pelham Minor Hockey Association (PMHA)	173.8	\$ 24,706
Niagara Centre Skating Club (NCSC)	60.5	8,954
Pelham Junior Hockey Club	22.5	3,411
Southern Tier Admirals AAA Hockey	29.0	14,578
Public Ice	160.3	22,579
School Ice	9.0	1,316
Recreation & Wellness Programming	116.0	5,267
<b>Arena Revenues Subtotal</b>	<b>571.1</b>	<b>80,811</b>
<b>Multi-Purpose Space Revenues</b>		
Room Rentals	34.3	661
Recreation Programming	465.3	3,003
<b>Multi-Purpose Space Revenues Subtotal</b>	<b>499.6</b>	<b>3,664</b>
<b>Gymnasium Revenues</b>		
Pelham Panthers Basketball	313.3	6,704
Other	79.5	1,932
<b>Gymnasium Revenues Subtotal</b>	<b>392.8</b>	<b>8,636</b>
Miscellaneous	28.0	259,101
Advertising	-	800
<b>Other Revenues Subtotal</b>	<b>28.0</b>	<b>259,901</b>
<b>TOTAL REVENUES</b>	<b>1,491.5</b>	<b>\$ 353,012</b>

