Vancouver Board of Parks and Recreation

Operating Statement for the period ending December 31, 2011 (unaudited) Revenues and Expenses by Functional Management Structure

Revenue & Corporation 2011 Budget before Adjustments One-Time Adjustments 2011 Adjusted Actual Surplus / (Deficit) Percent of Budget Revenue & Corporation Services Division (29,952,700) (27,812,129) 0 (27,812,129) (2,140,571) 92.9% Expenditures 25,768,295 26,771,848 (2,377,601)* 24,394,248 1,374,047 94.7% Parks Division Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% Expenditures (17,122,000) 21,516,664 0 21,516,664 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 23,537,729 0 23,537,729 175,971 99.3% Planning & Facility Mintenance Division (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 <th></th> <th></th> <th>2011 Actual</th> <th></th> <th></th> <th></th> <th></th>			2011 Actual				
Revenue & Corporate Services Division Revenues (29,952,700) (27,812,129) 0 (27,812,129) (2,140,571) 92.9% Expenditures 25,768,295 26,771,848 (2,377,601)* 24,394,248 1,374,047 94.7% Parks Division Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% Expenditures (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.			before	One-Time	2011 Adjusted	Surplus /	Percent of
Revenues Expenditures (29,952,700) (27,812,129) 0 (27,812,129) (2,140,571) 92.9% Expenditures 25,768,295 26,771,848 (2,377,601) 24,394,248 1,374,047 94.7% (4,184,405) (1,040,281) (2,377,601) (3,417,881) (766,524) 81.7% Parks Division Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,821,878 793,332 94.9% Park Board Totals (47,444,000)<	_	2011 Budget	Adjustments	Adjustments	Actual	(Deficit)	Budget
Revenues Expenditures (29,952,700) (27,812,129) 0 (27,812,129) (2,140,571) 92.9% Expenditures 25,768,295 26,771,848 (2,377,601) 24,394,248 1,374,047 94.7% (4,184,405) (1,040,281) (2,377,601) (3,417,881) (766,524) 81.7% Parks Division Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,821,878 793,332 94.9% Park Board Totals (47,444,000)<	Revenue & Corpora	ate Services Divis	ion				
Parks Division Revenues (1,484,405) (1,040,281) (2,377,601) (3,417,881) (766,524) 81.7% Parks Division Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% 20,452,500 21,516,664 0 21,516,664 (1,064,164) 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Park Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878	Revenues	(29,952,700)	(27,812,129)	0	(27,812,129)	(2,140,571)	92.9%
Parks Division Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% Revenditures 0 21,516,664 0 21,516,664 (1,064,164) 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Expenditures 40,835,700 23,537,729 0 23,537,729 175,971 99.3% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Expenditures	Expenditures _	25,768,295	26,771,848	(2,377,601) *	24,394,248	1,374,047	94.7%
Revenues (142,800) (146,316) 0 (146,316) 3,516 102.5% Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% Revenues 20,452,500 21,516,664 0 21,516,664 (1,064,164) 105.2% Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%		(4,184,405)	(1,040,281)	(2,377,601)	(3,417,881)	(766,524)	81.7%
Expenditures 20,595,300 21,662,979 0 21,662,979 (1,067,679) 105.2% 20,452,500 21,516,664 0 21,516,664 (1,064,164) 105.2% Recreation Division Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% 23,713,700 23,537,729 0 23,537,729 175,971 99.3% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Parks Division						
Recreation Division Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% Planning & Facility Maintenance Division 8873,274 105.1% 101.7%	Revenues	(142,800)	(146,316)	0	(146,316)	3,516	102.5%
Recreation Division Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% 23,713,700 23,537,729 0 23,537,729 175,971 99.3% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Expenditures _	20,595,300	21,662,979	0	21,662,979	(1,067,679)	105.2%
Revenues (17,122,000) (17,995,274) 0 (17,995,274) 873,274 105.1% Expenditures 40,835,700 41,533,003 0 41,533,003 (697,303) 101.7% 23,713,700 23,537,729 0 23,537,729 175,971 99.3% Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%		20,452,500	21,516,664	0	21,516,664	(1,064,164)	105.2%
Expenditures	Recreation Division	1					
Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Revenues	(17,122,000)	(17,995,274)	0	(17,995,274)	873,274	105.1%
Planning & Facility Maintenance Division Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Expenditures _	40,835,700	41,533,003	0	41,533,003	(697,303)	101.7%
Revenues (226,500) (164,186) 0 (164,186) (62,314) 72.5% Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%		23,713,700	23,537,729	0	23,537,729	175,971	99.3%
Expenditures 15,841,711 14,986,064 0 14,986,064 855,646 94.6% 15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Planning & Facility	Maintenance Div	ision				
15,615,211 14,821,878 0 14,821,878 793,332 94.9% Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Revenues	(226,500)	(164,186)	0	(164,186)	(62,314)	72.5%
Park Board Totals Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Expenditures _	15,841,711	14,986,064	0	14,986,064	855,646	94.6%
Revenues (47,444,000) (46,117,905) 0 (46,117,905) (1,326,095) 97.2% Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%		15,615,211	14,821,878	0	14,821,878	793,332	94.9%
Expenditures 103,041,006 104,953,895 (2,377,601) 102,576,294 464,711 99.5%	Park Board Totals						
	Revenues	(47,444,000)	(46,117,905)	0	(46,117,905)	(1,326,095)	97.2%
Net 55,597,006 58,835,990 (2,377,601) 56,458,389 (861,384) 101.5%	Expenditures	103,041,006	104,953,895	(2,377,601)	102,576,294	464,711	99.5%
	Net	55,597,006	58,835,990	(2,377,601)	56,458,389	(861,384)	101.5%

^{*} Three separate 1-time adjustments were made:

(554,400) Langara Drainage Reserve Transfer reversal

(2,377,601)

^(900,000) Revenue Stabilization Reserve Transfer

^(923,201) Forgiveness for payroll expenses for employees no longer at work prior to retirement (to be funded from City accounts)