FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005			
BUDGET YEAR: 2020			
04.30.2020	**2019**	**2020**	**2020**
DISTRICT BUDGET SUMMARY	**ACTUAL-UNAUDITED**	**BUDGET**	**YEAR-END PROJECTIONS**
RESERVE FUNDS BEGINNING BALANCE	1,703,454	1,781,656	1,781,656
OPERATING REVENUES			
GOLF COURSE	2,066,830	2,023,125	1,703,575
PARKS & RECREATION	1,451,690	1,378,850	940,764
FOUNDRY REVENUES	1,264,771	1,372,750	773,774
TOTAL OPERATING REVENUES	**4,783,291**	**4,774,725**	**3,418,113**
NON-OPERATING REVENUES			
INTEREST INCOME	27,967	17,500	3,565
INTEREST INCOME - PROPERTY TAXES	1,122	1,000	1,025
MISCELLANEOUS INCOME	0	0	51
PROPERTY TAXES	730,123	924,928	924,928
SPECIFIC OWNERSHIP TAXES	172,973	152,500	144,612
TOTAL NON-OPERATING REVENUES	**932,185**	**1,095,928**	**1,074,181**
CONSERVATION TRUST REVENUES			
CONSERVATION TRUST	32,931	29,750	26,541
CONSERVATION TRUST - INTEREST	381	250	280
TOTAL CONSERVATION TRUST REVENUE	**33,312**	**30,000**	**26,821**
DEBT SERVICE REVENUES			
PROPERTY TAXES	1,266,507	1,239,365	1,239,365
SPECIFIC OWNERSHIP TAXES	0	0	0
BOND REFINANCING	0	0	0
INTEREST INCOME - PROPERTY TAXES	1,947	1,800	1,800
TOTAL DEBT SERVICE REVENUES	**1,268,454**	**1,241,165**	**1,241,165**
TOTAL REVENUES	**7,017,242**	**7,141,818**	**5,760,280**
OPERATING EXPENSES			
GOLF COURSE	1,845,289	1,911,767	1,806,322
PARKS & RECREATION	1,879,039	2,039,651	1,796,052
ADMINISTRATION	310,501	349,036	344,732
FOUNDRY EXPENSES	1,136,103	1,256,011	869,390
TOTAL OPERATING EXPENSES	**5,170,932**	**5,556,465**	**4,816,496**
NON-OPERATING EXPENSES			
TREASURER'S FEES	**36,564**	**46,247**	**46,247**
DEBT SERVICE EXPENSES			
BOND INTEREST AND PRINCIPAL	1,207,694	1,178,368	1,178,368
BOND REFINANCING	0	0	0
TREASURER FEES	63,424	62,058	62,058
TOTAL DEBT SERVICE EXPENSES	**1,271,118**	**1,240,426**	**1,240,426**
CONSERVATION TRUST EXPENSES			
CONSERVATION TRUST FUNDS RELEASED - CAPITA	**0**	**25,000**	**10,000**
TOTAL EXPENSE	**6,478,614**	**6,868,138**	**6,113,169**
POLE CREEK GENERAL FUND INCEREASE (DECREASE)	**221,541**	**111,358**	**(102,747)**
PARKS & REC GENERAL FUND INCEREASE (DECREASE)	**178,131**	**39,844**	**(172,086)**
FOUNDRY GENERAL FUND INCEREASE (DECREASE)	**128,668**	**116,739**	**(95,616)**
CONSERVATION TRUST FUND INCREASE (DECREASE)	**33,312**	**5,000**	**16,821**
DEBT SERVICE FUND INCREASE (DECREASE)	**(2,664)**	**739**	**739**
NET REVENUE OVER (UNDER) EXPENSES	**558,988**	**273,680**	**(352,889)**
TOTAL FUNDS AVAILABLE (net revenue and reserve)	**2,262,442**	**2,055,336**	**1,428,767**
CAPITAL EXPENDITURES			
CAPITAL EXPENDED - POLE CREEK	296,885	247,011	129,185
CAPITAL EXPENDED - PARKS & REC	183,901	215,275	89,867
TOTAL CAPITAL EXPENDITURES	**480,786**	**462,286**	**219,052**
RESERVES			
CONSERVATION TRUST CAPITAL RESERVE (RESTRI	67,703	72,703	84,524
TABOR RESERVES STATE MANDATE (RESTRICTED)	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	126,936	127,675	127,675
GENERAL RESERVE FUND (UNASSIGNED)	374,687	392,849	367,065
GENERAL RESERVE FUND - FOUNDRY	128,668	245,407	33,052
GENERAL RESERVE FUND - POLE CREEK CAPITAL (	392,257	249,975	169,736
GENERAL RESERVE FUND - PARKS & REC CAPITAL (	616,405	429,441	370,826
TOTAL RESERVES	**1,781,656**	**1,593,050**	**1,227,878**
NET INCREASE (DECREASE) IN FUND BALANCE	**78,202**	**(188,606)**	**(553,779)**
BEGINNING FUND BALANCE	1,703,454	1,781,656	1,781,656
ENDING RESERVE FUNDS	1,781,656	1,593,050	1,227,878
PARKS & REC ADJ for Unassined Fund	(9,053)	(11,533)	16,373
POLE CREEK ADJ for Unassigned Fund	(5,204)	(6,629)	9,411
FOUNDRY ADJ for Unassigned Fund	0	0	0
	(14,257)	(18,162)	(18,162)

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide Totals

April 30, 2020

	Current Period			2019 YTD	Year to Date			% YTD	2020	Year End
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Projections
District Administration										
Total Income	229,268	244,153	(14,885)	533,891	628,768	642,396	(13,628)	62.9%	999,495	977,748
Total Expense	32,181	33,710	(1,529)	128,479	136,205	137,481	(1,276)	34.2%	398,460	390,979
Net Income	197,088	210,443	(13,355)	405,412	492,563	504,915	(12,352)		601,035	586,769
General Recreation										
Total Income	2,028	10,437	(8,409)	50,232	33,266	43,573	(10,307)	18.5%	180,050	116,849
Total Expense	14,332	18,574	(4,242)	68,596	70,696	75,193	(4,497)	22.2%	319,147	299,358
Net Income	(12,304)	(8,137)	(4,167)	(18,365)	(37,429)	(31,620)	(5,809)		(139,097)	(182,509)
Parks & Athletics										
Total Income	(1,080)	5,317	(6,397)	61,902	49,295	53,659	(4,364)	29.7%	166,000	139,921
Total Cost of Goods	0	100	(100)	1,704	1,668	1,575	93	37.1%	4,500	3,793
Total Expense	23,516	29,253	(5,738)	141,095	143,363	143,094	269	36.5%	392,801	381,463
Net Income	(24,596)	(24,036)	(560)	(80,897)	(95,735)	(91,010)	(4,725)		(231,301)	(245,335)
Rec Center										
Total Income	27,155	102,740	(75,585)	517,999	368,727	504,586	(135,859)	32.7%	1,129,233	780,427
Total Cost of Goods	0	673	(673)	5,866	4,459	5,617	(1,158)	34.3%	13,000	8,059
Total Expense	62,079	91,990	(29,911)	375,529	367,112	429,191	(62,079)	28.1%	1,307,022	1,103,379
Net Income	(34,924)	10,077	(45,001)	136,605	(2,844)	69,778	(72,622)		(190,789)	(331,011)
Pro Shop										
Total Income	14,925	26,537	(11,612)	40,921	26,873	46,522	(19,649)	1.9%	1,388,900	1,250,721
Total Cost of Goods	776	1,000	(224)	5,542	863	1,500	(637)	0.9%	95,000	82,863
Total Expense	12,499	14,337	(1,838)	62,738	51,622	54,751	(3,129)	11.9%	433,886	420,078
Net Income	1,649	11,200	(9,551)	(27,358)	(25,613)	(9,729)	(15,884)		860,014	747,780
Food & Beverage										
Total Income	0	4,858	(4,858)	66,954	45,890	64,896	(19,006)	7.5%	613,475	431,888
Total Cost of Goods	0	1,691	(1,691)	25,417	18,745	23,883	(5,138)	9.2%	203,060	146,104
Total Expense	15,780	19,331	(3,551)	86,141	81,277	84,285	(3,008)	20.2%	402,994	380,455
Net Income	(15,780)	(16,164)	384	(44,605)	(54,131)	(43,272)	(10,859)		7,422	(94,671)
Turf Maintenance										
Total Income	0	0	0	2,000	216	0	216	1.0%	20,750	20,966
Total Expense	44,195	44,675	(480)	196,390	215,811	216,787	(976)	27.8%	776,827	776,822
Net Income	(44,195)	(44,675)	480	(194,390)	(215,596)	(216,787)	1,192		(756,077)	(755,856)
Total Golf Course										
Total Income	14,925	31,395	(16,470)	109,875	72,978	111,418	(38,440)	3.6%	2,023,125	1,703,575
Total Cost of Goods	776	2,691	(1,915)	30,959	19,608	25,383	(5,775)	6.6%	298,060	228,967
Total Expense	72,474	78,343	(5,869)	345,269	348,710	355,823	(7,113)	21.6%	1,613,707	1,577,355
Net Income	(58,326)	(49,639)	(8,687)	(266,353)	(295,339)	(269,788)	(25,551)		111,358	(102,747)
Total Parks & Recreation										
Total Income	257,371	362,647	(105,276)	1,164,024	1,080,056	1,244,214	(164,158)	43.6%	2,474,778	2,014,945
Total Cost of Goods	0	773	(773)	7,570	6,127	7,192	(1,065)	35.0%	17,500	11,852
Total Expense	132,107	173,527	(41,420)	713,699	717,376	784,959	(67,584)	29.7%	2,417,430	2,175,179
Net Income	125,264	188,347	(63,083)	442,756	356,554	452,063	(95,509)		39,848	(172,086)
Total Foundry										
Total Income	697	90,483	(89,786)	338,862	324,484	493,733	(169,249)	23.6%	1,372,750	773,774
Total Cost of Goods	0	27,095	(27,095)	96,053	79,229	131,952	(52,723)	19.7%	402,474	217,644
Total Expense	38,185	65,649	(27,464)	180,634	268,816	292,893	(24,077)	31.5%	853,538	651,746
Net Income	(37,488)	(2,261)	(35,227)	62,175	(23,561)	68,888	(92,449)		116,739	(95,616)
Debt Service										
Total Income	329,094	346,423	(17,329)	918,899	862,641	884,446	(21,805)	69.5%	1,241,165	1,241,165
Total Expense	16,455	17,365	(910)	45,947	43,132	44,309	(1,177)	3.5%	1,240,426	1,240,426
Net Income	312,640	329,058	(16,419)	872,952	819,509	840,137	(20,628)		739	739
Total Conservation Trust										
Total Income	12	20	(8)	10,805	7,373	8,330	(958)	24.6%	30,000	26,821
Total Expense	0	0	0	0	0	0	0	0.0%	25,000	10,000
Net Income	12	20	(8)	10,805	7,373	8,330	(958)		5,000	16,821
Total District Wide										
Total Income	602,100	830,968	(228,868)	2,542,466	2,347,532	2,742,141	(394,609)	32.9%	7,141,818	5,760,280
Total Cost of Goods	776	30,559	(29,783)	134,581	104,963	164,527	(59,564)	14.6%	718,034	458,463
Total Expense	259,221	334,884	(75,663)	1,285,548	1,378,033	1,477,984	(99,951)	22.4%	6,150,101	5,654,706
Net Income	342,103	465,525	(123,422)	1,122,336	864,535	1,099,630	(235,095)		273,683	(352,889)
Capital Expenditures										
Total Income	0	0	0	0	2,500	2,500	0	0.0%	7,500	15,000
Total Expense	9,336	9,338	(2)	104,410	48,213	48,214	(1)	10.3%	469,786	234,052
Net Income	(9,336)	(9,338)	2	(104,410)	(45,713)	(45,714)	1		(462,286)	(219,052)

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Projections
Ordinary Income/Expense										
Income										
3010 · Club Rental Income	30	0	30	0	30	0	30	0.13%	22,500	22,530
3011 · Bowling Sales	0	21,007	(21,007)	92,793	90,585	138,782	(48,197)	26.51%	341,750	194,852
3020 · Conservation Trust Income	0	0	0	10,713	7,191	8,250	(1,059)	24.17%	29,750	26,541
3031 · Memberships	(607)	36,110	(36,717)	174,835	105,603	160,029	(54,426)	29.17%	362,000	232,873
3032 · Punch Cards	0	7,562	(7,562)	63,903	49,571	63,648	(14,077)	35.03%	141,500	99,584
3033 · Daily Admissions	1,938	16,395	(14,458)	131,657	80,116	122,927	(42,811)	27.07%	296,000	196,766
3034 · Gymnastics Programs	(478)	7,865	(8,343)	48,173	37,550	43,215	(5,665)	36.9%	101,750	70,646
3035 · Aquatic Programs	66	2,561	(2,495)	7,000	4,718	10,387	(5,670)	18.87%	25,000	15,022
3036 · Fitness Programs	126	2,160	(2,034)	18,680	10,536	17,726	(7,190)	18.48%	57,000	46,216
3037 · Child Care	(13)	325	(338)	1,797	1,511	2,000	(490)	29.62%	5,100	2,561
3038 · Vending	14	1,000	(986)	3,024	4,196	4,850	(654)	27.61%	15,200	9,047
3039 · Climbing Wall	0	199	(199)	2,870	1,989	2,467	(479)	39.77%	5,000	4,497
3040 · Retail Sales	0	1,346	(1,346)	11,857	8,368	11,237	(2,869)	32.18%	26,000	15,568
3041 · Concessions	0	8,836	(8,836)	32,594	26,289	44,689	(18,400)	19.62%	134,000	71,752
3043 · Movie Sales	0	27,854	(27,854)	96,457	81,017	138,011	(56,994)	18.41%	440,000	234,548
3050 · Driving Range Income	535	594	(60)	986	744	1,074	(331)	0.95%	78,000	69,006
3060 · Food	0	16,293	(16,293)	104,685	86,754	127,346	(40,592)	14.79%	586,500	389,355
3070 · Food Discounts	0	(661)	661	(4,057)	(3,616)	(5,746)	2,130	12.46%	(29,025)	(22,268)
3080 · User Fees-Adult	625	3,295	(2,670)	27,131	29,243	26,090	3,153	37.85%	77,250	68,165
3085 · User Fees-Youth	(1,277)	11,110	(12,387)	46,610	27,423	40,747	(13,324)	17.09%	160,500	102,065
3090 · Golf Cart Rentals	2,075	4,258	(2,183)	5,632	3,615	5,955	(2,340)	1.45%	248,500	222,508
3100 · Greens Fees Income	0	0	0	0	0	0	0	0.0%	634,000	613,516
3110 · Interest Income	29	1,107	(1,078)	5,300	3,186	3,818	(632)	17.95%	17,750	3,845
3111 · Interest Income County	27	25	2	(5)	58	50	8	2.06%	2,800	2,825
3123 · Special Events/Tournaments	697	575	122	4,665	5,394	5,675	(281)	41.41%	13,025	9,744
3124 · Sponsorships	500	3,908	(3,408)	13,334	11,103	15,036	(3,934)	20.56%	54,000	30,178
3130 · Beverage	0	16,772	(16,772)	75,124	73,979	97,284	(23,305)	15.66%	472,500	315,029
3131 · Beverage Discounts	0	(268)	268	(2,241)	(2,709)	(3,423)	714	10.03%	(27,000)	(17,507)
3160 · Season Pass Income	8,350	15,238	(6,888)	17,402	13,951	24,632	(10,681)	10.47%	133,250	96,925
3165 · Resident ID Cards Income	2,682	5,000	(2,318)	12,465	7,191	12,080	(4,889)	12.58%	57,150	50,011
3168 · Merchandise Sales	1,253	1,447	(194)	4,436	1,342	2,781	(1,439)	0.91%	147,500	128,163
3170 · Miscellaneous Income	0	0	0	2,630	81	0	81	0.0%	0	81
3171 · Tee Sign Revenue	0	0	0	0	0	0	0	0.0%	6,250	6,250
3172 · Facility Rental Fees	1,570	2,989	(1,419)	19,936	18,292	22,517	(4,226)	26.31%	69,525	48,661
3173 · Skate Rentals	0	149	(149)	6,088	4,325	6,139	(1,814)	37.61%	11,500	10,000
3180 · Property Tax Income-Curren	219,949	231,561	(11,612)	474,551	576,549	591,204	(14,655)	69.59%	828,495	828,495
3181 · Property Tax-Delinquent	0	0	0	(733)	0	0	0	0.0%	0	0
3182 · Property Tax Income Debt	329,079	346,398	(17,319)	919,359	862,608	884,396	(21,788)	69.6%	1,239,365	1,239,365
3200 · Specific Ownership Taxes	9,291	11,505	(2,214)	54,410	49,138	47,454	1,684	32.22%	152,500	144,612
3205 · Tournament Premiums	0	0	0	722	960	500	460	1.39%	69,000	49,372
3209 · Donations	0	0	0	(250)	0	0	0	0.0%	(1,000)	(1,000)
3300 · Events	0	0	0	500	800	0	800	26.67%	3,000	2,800
3370 · Grounds Maintenance Incor	0	0	0	0	0	0	0	0.0%	6,500	6,500
Total Income	576,460	804,515	(228,055)	2,485,030	2,279,676	2,673,827	(394,151)	32.5%	7,014,385	5,639,699
Cost of Goods Sold										
4010 · Cost of Food	0	7,674	(7,674)	45,351	37,232	53,076	(15,844)	16.25%	229,122	150,415
4030 · Cost of Beverages	0	5,105	(5,105)	21,096	23,735	28,853	(5,118)	18.04%	131,571	89,736
6425 · Merchandise	776	1,773	(997)	10,785	6,990	8,692	(1,702)	7.17%	97,500	84,215
6426 · Cost of Movies	0	13,790	(13,790)	47,649	32,577	63,753	(31,176)	15.28%	213,262	108,587

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Projections
6427 · Cost of Concessions	0	2,217	(2,217)	7,374	4,430	10,153	(5,723)	14.03%	31,579	15,010
6560 · Rental Supplies	0	0	0	2,327	0	0	0	0.0%	15,000	10,500
Total COGS	776	30,559	(29,783)	134,581	104,963	164,527	(59,564)	14.62%	718,034	458,463
Gross Profit	575,684	773,956	(198,272)	2,350,449	2,174,713	2,509,300	(334,587)	34.54%	6,296,351	5,181,235
Expense										
5010 · Salaries	82,973	88,466	(5,493)	318,153	325,583	353,792	(28,209)	27.58%	1,180,500	1,103,293
5020 · Wages	45,098	74,098	(29,000)	245,743	298,176	318,852	(20,676)	22.15%	1,346,160	1,161,251
5024 · Pension Contributions	4,803	6,018	(1,215)	21,146	23,391	25,259	(1,868)	24.69%	94,750	84,920
5025 · Contract Labor	160	625	(465)	3,751	1,044	1,600	(556)	3.78%	27,600	26,544
5030 · Health Insurance	22,491	25,131	(2,640)	68,473	88,935	100,524	(11,589)	29.15%	305,076	279,695
5040 · Medicare Tax	1,854	2,370	(516)	8,505	9,457	9,931	(474)	24.8%	38,138	36,075
5050 · Unemployment Tax	220	481	(261)	1,597	1,793	2,024	(231)	23.66%	7,580	7,104
5060 · Worker's Compensation	2,484	2,485	(1)	8,662	10,116	9,935	181	33.95%	29,795	29,978
6000 · Accounting Fees	0	0	0	6,925	6,925	6,925	0	50.0%	13,850	11,850
6010 · Adult Program Supplies	0	50	(50)	1,055	758	800	(42)	30.32%	2,500	1,808
6020 · Advertising	303	1,710	(1,407)	14,901	18,107	19,351	(1,244)	32.48%	55,750	43,776
6035 · Aquatics	0	0	0	368	1,072	1,075	(3)	30.64%	3,500	2,997
6040 · Automobile Mileage	0	100	(100)	756	420	500	(80)	12.36%	3,400	1,970
6070 · Board/Staff Development	14	0	14	477	191	175	16	6.36%	3,000	3,016
6080 · Cart Paths	0	0	0	206	0	0	0	0.0%	3,000	3,000
6090 · Cash (Over)/Short	(116)	0	(116)	63	(387)	0	(387)	0.0%	0	(387)
6110 · Cleaning Supplies	487	700	(213)	6,861	7,187	7,425	(238)	32.97%	21,800	23,786
6130 · Clubhouse Landscaping	0	0	0	370	0	0	0	0.0%	20,500	19,200
6140 · Computer Expense / Suppor	1,719	2,375	(656)	23,835	24,047	24,847	(800)	53.98%	44,550	43,985
6150 · Consulting Fees	1,072	1,325	(253)	2,988	2,991	3,250	(259)	15.07%	19,850	19,341
6180 · Credit Card Fees	861	7,383	(6,522)	19,689	15,997	22,338	(6,341)	16.54%	96,700	76,524
6200 · Driving Range Supplies	102	100	2	2,830	102	100	2	2.05%	5,000	5,002
6210 · Dues, Licesnses & Certificat	2,120	3,150	(1,030)	11,118	9,784	10,625	(842)	56.07%	17,450	15,785
6220 · Election Supplies	0	0	0	0	210	125	85	2.8%	7,500	5,710
6240 · Equipment Rental	82	224	(142)	2,432	4,308	4,446	(138)	34.52%	12,480	11,880
6250 · Equipment Repairs & Parts	617	1,235	(618)	15,222	29,925	24,335	5,590	71.42%	41,900	46,815
6265 · Equipment Lease	0	0	0	0	0	0	0	0.0%	6,600	6,600
6270 · Facility Lease	16,111	25,000	(8,889)	66,018	91,111	100,000	(8,889)	30.37%	300,000	220,000
6273 · Field Trips-Youth	0	400	(400)	3,024	1,289	2,000	(711)	9.21%	14,000	9,289
6274 · Field Trips-Adult	0	0	0	0	0	0	0	0.0%	1,500	500
6295 · Fitness	0	50	(50)	567	743	800	(57)	30.97%	2,400	1,793
6310 · Fuel & Oil	101	425	(324)	5,809	6,010	6,175	(165)	19.08%	31,500	30,860
6315 · Golf Car Lease	0	0	0	0	0	0	0	0.0%	87,385	87,385
6333 · Gymnastics	0	150	(150)	680	942	1,400	(458)	15.7%	6,000	2,017
6350 · Irrigation Supplies / Pumph	319	400	(81)	6,018	10,698	10,600	98	73.78%	14,500	14,698
6354 · Laundry	0	500	(500)	2,120	2,812	2,400	412	25.11%	11,200	10,137
6355 · League Supplies	0	300	(300)	3,337	1,847	2,000	(153)	15.27%	12,100	10,097
6360 · Legal Fees	0	0	0	9,187	908	900	8	10.68%	8,500	10,258
6370 · Liability Insurance	6,498	6,100	398	22,551	25,993	24,416	1,577	35.48%	73,260	77,317
6400 · Maintenance Agreements	515	860	(345)	19,163	10,913	12,240	(1,327)	32.1%	34,000	32,363
6405 · Maintenance & Repair	1,000	2,550	(1,550)	23,300	16,803	17,150	(347)	26.26%	64,000	58,279
6410 · Maint. Supplies/Tools	1,313	2,825	(1,512)	8,230	5,769	9,900	(4,131)	15.28%	37,750	30,344
6420 · Meals	0	75	(75)	884	437	540	(103)	5.76%	7,600	5,672
6450 · Office Equipment	973	1,100	(127)	6,608	4,812	4,550	262	24.3%	19,800	17,412
6480 · Operating Supplies	617	2,110	(1,493)	11,193	12,704	14,005	(1,301)	38.15%	33,300	28,774
6485 · Paper/Plastic Goods	0	350	(350)	3,705	7,729	7,250	479	29.17%	26,500	25,480

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Projections
6510 · Pest Control	0	0	0	0	0	0	0	0.0%	6,500	6,500
6518 · Pool Chemicals & Supplies	0	500	(500)	6,763	12,122	12,000	122	45.74%	26,500	26,622
6561 · Payroll Expenses	128	100	28	424	405	400	5	6.75%	6,000	6,005
6580 · Sand	0	0	0	0	0	0	0	0.0%	14,000	14,000
6585 · Satellite TV / Music	316	763	(447)	3,995	2,653	3,187	(534)	27.42%	9,675	8,912
6590 · Schools & Seminars	0	1,000	(1,000)	6,943	2,435	3,250	(815)	15.24%	15,975	8,886
6600 · Security Systems	181	178	3	802	724	711	13	26.76%	2,705	2,718
6610 · Seeds, Chems & Fertilizer	9,097	9,175	(78)	79,682	72,886	72,900	(14)	72.52%	100,500	100,086
6630 · Signage	212	200	12	540	338	325	13	24.15%	1,400	1,113
6631 · Special Events	38	150	(112)	1,945	2,806	2,475	331	29.54%	9,500	5,181
6632 · Smallwares	0	0	0	278	524	650	(126)	13.1%	4,000	3,174
6634 · Spoilage	0	250	(250)	1,265	1,420	1,550	(130)	34.63%	4,100	3,870
6635 · Summer Program Supplies	0	0	0	295	60	50	10	2.4%	2,500	2,510
6650 · Telephone	3,052	3,113	(61)	11,653	12,242	12,303	(61)	32.69%	37,450	37,422
6660 · Toilet Rental & Supplies	117	150	(33)	350	117	150	(33)	2.66%	4,400	3,567
6680 · Transportation	0	200	(200)	157	104	450	(346)	1.73%	6,000	3,404
6690 · Trash Removal	1,281	971	310	2,490	5,136	3,870	1,266	40.44%	12,700	14,804
6710 · Uniforms	2,423	2,125	298	4,777	4,689	4,475	214	34.86%	13,450	12,164
6715 · Utilities	17,087	22,847	(5,760)	104,006	94,068	109,768	(15,700)	29.62%	317,600	299,700
6720 · Vehicle Maintenance	117	100	17	1,936	1,348	1,325	23	30.64%	4,400	4,649
6730 · Youth Program Supplies	0	0	0	740	646	700	(54)	14.35%	4,500	4,446
6735 · Volunteer Support	0	0	0	86	0	0	0	0.0%	350	350
6740 · Water System Maintenance	1,647	1,550	97	5,105	5,691	5,575	116	27.1%	21,000	21,116
Total Expense	230,486	304,593	(74,107)	1,212,752	1,302,068	1,400,674	(98,606)	27.02%	4,819,429	4,335,390
Net Ordinary Income	345,198	469,363	(124,165)	1,137,697	872,645	1,108,626	(235,981)	59.09%	1,476,921	845,845
Other Income/Expense										
Other Income										
3122 · Pole Creek Classic Revenue	0	0	0	0	0	0	0	0.0%	20,000	10,000
3183 · Property Tax Income O&M	25,639	26,453	(814)	55,318	67,208	68,314	(1,106)	69.69%	96,433	96,433
3210 · Grant Income	0	0	0	1,500	0	0	0	0.0%	1,500	4,000
3125 · Fund Raising Income	0	0	0	617	648	0	648	6.82%	9,500	10,148
3605 · Misc. Income	0	0	0	0	0	0	0	0.0%	0	0
Total Other Income	25,639	26,453	(814)	57,435	67,856	68,314	(458)	53.25%	127,433	120,581
Other Expense										
6330 · Grants & Donations	0	0	0	369	0	0	0	0.0%	9,500	12,000
6283 · Fund Raising Expenditure	0	0	0	0	644	0	644	6.78%	9,500	10,644
9020 · Interest - Bonds	0	0	0	0	0	0	0	0.0%	522,768	522,768
9030 · Agent Fees	0	0	0	0	0	0	0	0.0%	600	600
9040 · Principal - Bonds	0	0	0	0	0	0	0	0.0%	655,000	655,000
9050 · Treasurer's Fees	28,735	30,291	(1,556)	72,427	75,321	77,310	(1,989)	69.55%	108,304	108,304
9078-01 · Capital Exp - CTF	0	0	0	0	0	0	0	0.0%	25,000	10,000
Total Other Expense	28,735	30,291	(1,556)	72,796	75,966	77,310	(1,345)	5.71%	1,330,672	1,319,316
Net Other Income	(3,095)	(3,838)	743	(15,361)	(8,110)	(8,996)	886	0.67%	(1,203,239)	(1,198,735)
Net Income	**342,103**	**465,525**	**(123,422)**	**1,122,336**	**864,535**	**1,099,630**	**(235,095)**		**273,683**	**(352,889)**

Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
Ordinary Income/Expense										
Income										
3010 · Club Rental Income	30	0	30	0	30	0	30	0.1%	22,500	22,530
3050 · Driving Range Income	535	594	(60)	986	744	1,074	(331)	1.0%	78,000	69,006
3060 · Food	0	3,929	(3,929)	52,466	36,094	52,759	(16,665)	9.1%	396,500	279,081
3070 · Food Discounts	0	(239)	239	(3,417)	(2,148)	(3,195)	1,047	9.5%	(22,525)	(18,760)
3090 · Golf Cart Rentals	2,075	4,258	(2,183)	5,632	3,615	5,955	(2,340)	1.5%	248,500	222,508
3100 · Greens Fees Income	0	0	0	0	0	0	0	0.0%	634,000	613,516
3130 · Beverage	0	1,363	(1,363)	19,269	13,651	18,381	(4,730)	5.2%	262,500	185,743
3131 · Beverage Discounts	0	(195)	195	(1,864)	(2,508)	(3,049)	542	9.6%	(26,000)	(16,976)
3160 · Season Pass Income	8,350	15,238	(6,888)	17,402	13,951	24,632	(10,681)	10.5%	133,250	96,925
3165 · Resident ID Cards Income	2,682	5,000	(2,318)	12,465	7,191	12,080	(4,889)	12.6%	57,150	50,011
3168 · Merchandise Sales	1,253	1,447	(194)	4,436	1,342	2,781	(1,439)	0.9%	147,500	128,163
3170 · Miscellaneous Income	0	0	0	2,000	0	0	0	0.0%	0	0
3171 · Tee Sign Revenue	0	0	0	0	0	0	0	0.0%	6,250	6,250
3205 · Tournament Premiums	0	0	0	0	0	0	0	0.0%	68,000	48,062
3300 · Events	0	0	0	500	800	0	800	26.7%	3,000	2,800
3370 · Grounds Maintenance Incor	0	0	0	0	0	0	0	0.0%	6,500	6,500
Total Income	14,925	31,395	(16,470)	109,875	72,763	111,418	(38,655)	3.6%	2,015,125	1,695,359
Cost of Goods Sold										
4010 · Cost of Food	0	1,336	(1,336)	19,007	14,462	17,938	(3,476)	10.7%	134,810	97,077
4030 · Cost of Beverages	0	355	(355)	6,410	4,283	5,945	(1,662)	6.3%	68,250	49,027
6425 · Merchandise	776	1,000	(224)	3,215	863	1,500	(637)	1.1%	80,000	72,363
6560 · Rental Supplies	0	0	0	2,327	0	0	0	0.0%	15,000	10,500
Total COGS	776	2,691	(1,915)	30,959	19,608	25,383	(5,775)	6.6%	298,060	228,967
Gross Profit	14,148	28,704	(14,556)	78,916	53,155	86,035	(32,880)	3.1%	1,717,065	1,466,392
Expense										
5010 · Salaries	28,588	28,788	(200)	109,692	114,354	115,152	(798)	28.7%	398,750	394,833
5020 · Wages	12,220	13,593	(1,373)	24,429	30,163	31,470	(1,307)	6.5%	465,500	444,534
5024 · Pension Contributions	1,530	1,439	91	5,030	5,420	5,422	(2)	16.7%	32,409	31,477
5025 · Contract Labor	0	0	0	241	0	0	0	0.0%	0	0
5030 · Health Insurance	5,815	5,815	(0)	17,119	23,259	23,266	(7)	33.3%	69,794	69,787
5040 · Medicare Tax	589	559	30	2,058	2,180	2,099	81	16.1%	13,532	13,612
5050 · Unemployment Tax	57	115	(58)	363	386	434	(48)	14.9%	2,593	2,545
5060 · Worker's Compensation	1,038	1,039	(1)	4,417	4,208	4,151	57	33.8%	12,454	12,511
6020 · Advertising	268	1,635	(1,367)	3,761	4,225	5,456	(1,231)	27.7%	15,250	10,269
6040 · Automobile Mileage	0	0	0	253	217	250	(33)	86.7%	250	217
6080 · Cart Paths	0	0	0	206	0	0	0	0.0%	3,000	3,000
6090 · Cash (Over)/Short	0	0	0	(36)	(69)	0	(69)	0.0%	0	(69)
6110 · Cleaning Supplies	22	25	(3)	314	617	625	(8)	18.1%	3,400	3,392
6130 · Clubhouse Landscaping	0	0	0	370	0	0	0	0.0%	18,000	18,000
6140 · Computer Expense / Suppor	1,218	1,800	(582)	9,815	3,377	4,222	(845)	24.4%	13,850	13,005
6150 · Consulting Fees	0	0	0	0	0	0	0	0.0%	1,850	1,850
6180 · Credit Card Fees	600	629	(29)	2,585	2,557	2,476	81	5.7%	45,000	45,081
6200 · Driving Range Supplies	102	100	2	2,830	102	100	2	2.0%	5,000	5,002
6210 · Dues, Licesnses & Certificat	0	25	(25)	1,699	1,246	1,250	(4)	37.8%	3,300	3,296
6240 · Equipment Rental	82	84	(2)	2,018	3,876	3,886	(10)	43.1%	9,000	8,990
6250 · Equipment Repairs & Parts	(1,488)	(1,140)	(348)	13,233	17,678	18,410	(732)	58.9%	30,000	29,568
6265 · Equipment Lease	0	0	0	0	0	0	0	0.0%	6,600	6,600

Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
6310 · Fuel & Oil	50	300	(250)	2,498	3,463	3,725	(262)	15.7%	22,000	21,738
6315 · Golf Car Lease	0	0	0	0	0	0	0	0.0%	87,385	87,385
6350 · Irrigation Supplies / Pumph	319	400	(81)	3,964	8,314	8,400	(86)	69.3%	12,000	11,914
6354 · Laundry	0	300	(300)	1,120	1,907	1,200	707	27.2%	7,000	6,882
6360 · Legal Fees	0	0	0	155	0	0	0	0.0%	1,500	1,500
6370 · Liability Insurance	2,122	1,925	197	7,137	8,490	7,700	790	36.8%	23,100	24,906
6400 · Maintenance Agreements	128	125	3	1,703	282	125	157	0.0%	3,500	3,457
6405 · Maintenance & Repair	237	800	(563)	10,735	2,714	3,275	(561)	14.7%	18,500	16,939
6410 · Maint. Supplies/Tools	459	450	9	1,663	1,594	1,575	19	39.9%	4,000	4,019
6420 · Meals	0	0	0	0	12	15	(3)	0.5%	2,500	2,497
6450 · Office Equipment	0	100	(100)	2,097	0	100	(100)	0.0%	3,300	2,600
6480 · Operating Supplies	592	1,125	(533)	6,964	8,177	8,725	(548)	45.4%	18,000	16,102
6485 · Paper/Plastic Goods	0	0	0	956	1,669	1,500	169	13.9%	12,000	12,019
6510 · Pest Control	0	0	0	0	0	0	0	0.0%	6,500	6,500
6580 · Sand	0	0	0	0	0	0	0	0.0%	14,000	14,000
6585 · Satellite TV / Music	(95)	275	(370)	1,200	649	1,100	(451)	19.7%	3,300	2,620
6590 · Schools & Seminars	0	200	(200)	1,335	1,339	1,550	(211)	38.3%	3,500	2,789
6600 · Security Systems	70	70	(0)	280	280	280	(0)	33.3%	840	840
6610 · Seeds, Chems & Fertilizer	9,097	9,175	(78)	72,763	66,381	66,400	(19)	72.2%	92,000	91,981
6630 · Signage	212	200	12	157	212	200	12	0.0%	400	412
6632 · Smallwares	0	0	0	0	283	350	(67)	14.2%	2,000	1,933
6634 · Spoilage	0	250	(250)	1,265	920	1,050	(130)	30.7%	3,000	2,770
6650 · Telephone	1,258	1,274	(16)	4,953	5,059	5,096	(37)	33.1%	15,300	15,263
6660 · Toilet Rental & Supplies	117	150	(33)	350	117	150	(33)	11.7%	1,000	967
6690 · Trash Removal	462	196	266	583	1,939	770	1,169	69.3%	2,800	5,827
6710 · Uniforms	2,423	2,425	(2)	3,667	2,541	2,625	(84)	29.0%	8,750	8,666
6715 · Utilities	3,209	2,997	212	15,385	14,291	17,293	(3,002)	19.7%	72,500	69,498
6720 · Vehicle Maintenance	83	100	(17)	879	517	500	17	34.5%	1,500	1,517
6740 · Water System Maintenance	1,089	1,000	89	3,065	3,555	3,450	105	25.4%	14,000	14,105
Total Expense	72,474	78,343	(5,869)	345,269	348,500	355,823	(7,323)	21.7%	1,605,707	1,569,146
Net Ordinary Income	(58,326)	(49,639)	(8,687)	(266,353)	(295,346)	(269,788)	(25,558)		111,358	(102,754)
Other Income/Expense										
Other Income										
3125 · Fund Raising Income	0	0	0	0	216	0	216	2.7%	8,000	8,216
Total Other Income	0	0	0	0	216	0	216	2.7%	8,000	8,216
Other Expense										
6283 · Fund Raising Expenditure	0	0	0	0	209	0	209	0.00%	8,000	8,209
Total Other Expense	0	0	0	0	209	0	209		8,000	8,209
Net Other Income	0	0	0	0	6	0	6	0.00%	0	7
Net Income	**(58,326)**	**(49,639)**	**(8,687)**	**(266,353)**	**(295,339)**	**(269,788)**	**(25,551)**		**111,358**	**(102,747)**

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
Ordinary Income/Expense										
Income										
3031 · Memberships	(607)	36,110	(36,717)	174,835	105,603	160,029	(54,426)	29.2%	362,000	232,873
3032 · Punch Cards	0	7,562	(7,562)	63,903	49,571	63,648	(14,077)	35.0%	141,500	99,584
3033 · Daily Admissions	1,938	16,395	(14,458)	131,657	80,116	122,927	(42,811)	27.1%	296,000	196,766
3034 · Gymnastics Programs	(478)	7,865	(8,343)	48,173	37,550	43,215	(5,665)	36.9%	101,750	70,646
3035 · Aquatic Programs	66	2,561	(2,495)	7,000	4,718	10,387	(5,670)	18.9%	25,000	15,022
3036 · Fitness Programs	126	2,160	(2,034)	18,680	10,536	17,726	(7,190)	18.5%	57,000	46,216
3037 · Child Care	(13)	325	(338)	1,797	1,511	2,000	(490)	29.6%	5,100	2,561
3038 · Vending	14	0	14	1,271	1,015	850	165	31.7%	3,200	2,015
3039 · Climbing Wall	0	199	(199)	2,870	1,989	2,467	(479)	39.8%	5,000	4,497
3040 · Retail Sales	0	1,346	(1,346)	11,857	8,368	11,237	(2,869)	32.2%	26,000	15,568
3041 · Concessions	0	200	(200)	2,798	2,271	3,150	(879)	25.2%	9,000	6,521
3080 · User Fees-Adult	625	3,295	(2,670)	27,131	29,243	26,090	3,153	37.9%	77,250	68,165
3085 · User Fees-Youth	(1,277)	11,110	(12,387)	46,610	27,423	40,747	(13,324)	17.1%	160,500	102,065
3110 · Interest Income	16	1,087	(1,071)	5,208	3,005	3,738	(733)	17.2%	17,500	3,565
3111 · Interest Income County	11	0	11	(2)	25	0	25	2.5%	1,000	1,025
3123 · Special Events/Tournaments	0	575	(575)	4,665	4,697	5,675	(979)	39.1%	12,025	8,347
3124 · Sponsorships	500	200	300	3,500	500	200	300	5.3%	9,500	5,300
3170 · Miscellaneous Income	0	0	0	630	51	0	51	0.0%	0	51
3172 · Facility Rental Fees	1,570	1,989	(419)	19,486	14,217	17,017	(2,801)	26.1%	54,525	39,686
3173 · Skate Rentals	0	149	(149)	6,088	4,325	6,139	(1,814)	37.6%	11,500	10,000
3180 · Property Tax Income-Current	219,949	231,561	(11,612)	474,551	576,549	591,204	(14,655)	0.0%	828,495	828,495
3181 · Property Tax-Delinquent	0	0	0	(276)	0	0	0	0.0%	0	0
3200 · Specific Ownership Taxes	9,291	11,505	(2,214)	54,410	49,138	47,454	1,684	32.2%	152,500	144,612
3209 · Donations	0	0	0	(250)	0	0	0	0.0%	(1,000)	(1,000)
Total Income	231,732	336,194	(104,462)	1,106,589	1,012,416	1,175,900	(163,484)	43.0%	2,355,345	1,902,580
Cost of Goods Sold										
6425 · Merchandise	0	773	(773)	7,570	6,127	7,192	(1,065)	35.0%	17,500	11,852
Total COGS	0	773	(773)	7,570	6,127	7,192	(1,065)	35.0%	17,500	11,852
Gross Profit	231,732	335,421	(103,689)	1,099,019	1,006,289	1,168,708	(162,419)	43.0%	2,337,845	1,890,728
Expense										
5010 · Salaries	49,769	55,063	(5,294)	196,923	192,768	220,180	(27,412)	26.6%	723,750	650,459
5020 · Wages	22,273	40,670	(18,397)	170,957	172,595	186,842	(14,247)	29.3%	588,160	511,695
5024 · Pension Contributions	2,702	3,613	(911)	13,796	13,701	15,376	(1,675)	27.8%	49,197	43,580
5025 · Contract Labor	160	625	(465)	3,511	1,044	1,600	(556)	3.8%	27,600	26,544
5030 · Health Insurance	15,784	18,358	(2,574)	51,354	63,893	73,426	(9,533)	28.6%	223,782	200,987
5040 · Medicare Tax	1,044	1,398	(354)	5,326	5,293	5,948	(655)	27.8%	19,023	18,317
5050 · Unemployment Tax	132	289	(157)	1,002	1,011	1,231	(220)	25.7%	3,936	3,716
5060 · Worker's Compensation	1,136	1,136	0	3,517	4,728	4,544	184	34.7%	13,627	13,812
6000 · Accounting Fees	0	0	0	6,925	6,925	6,925	0	50.0%	13,850	11,850
6010 · Adult Program Supplies	0	50	(50)	1,055	758	800	(42)	30.3%	2,500	1,808
6020 · Advertising	35	75	(40)	6,760	6,658	6,675	(17)	24.2%	27,500	21,483
6035 · Aquatics	0	0	0	368	1,072	1,075	(3)	30.6%	3,500	2,997
6040 · Automobile Mileage	0	100	(100)	396	204	250	(46)	6.7%	3,050	1,653
6070 · Board/Staff Development	14	0	14	477	191	175	16	6.4%	3,000	3,016
6090 · Cash (Over)/Short	(116)	0	(116)	(221)	(93)	0	(93)	0.0%	0	(93)
6110 · Cleaning Supplies	465	675	(210)	4,606	4,371	4,600	(229)	44.2%	9,900	11,821
6130 · Clubhouse Landscaping	0	0	0	0	0	0	0	0.0%	2,500	1,200
6140 · Computer Expense / Support	501	575	(74)	13,688	20,349	20,375	(26)	70.9%	28,700	28,674

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
6150 · Consulting Fees	1,072	1,075	(3)	2,488	2,241	2,250	(9)	14.9%	15,000	14,991
6180 · Credit Card Fees	146	1,754	(1,608)	8,830	6,146	8,762	(2,616)	24.9%	24,700	15,758
6210 · Dues, Licesnses & Certificatio	1,145	1,200	(55)	6,211	7,063	6,950	113	69.6%	10,150	10,089
6220 · Election Supplies	0	0	0	0	210	125	85	0.0%	7,500	5,710
6240 · Equipment Rental	0	0	0	0	0	0	0	0.0%	1,800	1,450
6250 · Equipment Repairs & Parts	2,105	2,125	(20)	1,732	9,405	4,025	5,380	112.0%	8,400	13,005
6273 · Field Trips-Youth	0	400	(400)	3,024	1,289	2,000	(711)	9.2%	14,000	9,289
6274 · Field Trips-Adult / Teen	0	0	0	0	0	0	0	0.0%	1,500	500
6295 · Fitness	0	50	(50)	567	743	800	(57)	31.0%	2,400	1,793
6310 · Fuel & Oil	51	125	(74)	3,311	2,547	2,450	97	26.8%	9,500	9,122
6333 · Gymnastics	0	150	(150)	680	942	1,400	(458)	15.7%	6,000	2,017
6350 · Irrigation Supplies / Pumphou	0	0	0	2,054	2,384	2,200	184	95.4%	2,500	2,784
6355 · League Supplies	0	300	(300)	3,285	1,847	2,000	(153)	15.4%	12,000	9,997
6360 · Legal Fees	0	0	0	8,005	300	300	(1)	5.0%	6,000	5,900
6370 · Liability Insurance	3,561	3,345	216	12,987	14,246	13,384	862	35.5%	40,160	42,742
6400 · Maintenance Agreements	259	625	(366)	15,663	8,309	10,175	(1,866)	32.0%	26,000	24,134
6405 · Maintenance & Repair	763	1,250	(487)	10,917	11,811	10,950	861	36.3%	32,500	32,062
6410 · Maint. Supplies/Tools	735	2,275	(1,540)	4,984	2,166	6,325	(4,159)	7.3%	29,750	23,367
6420 · Meals	0	75	(75)	474	426	525	(99)	9.3%	4,600	3,175
6450 · Office Equipment	973	1,000	(27)	4,511	4,812	4,450	362	29.2%	16,500	14,812
6480 · Operating Supplies	25	685	(660)	3,560	4,166	4,305	(139)	34.6%	12,050	10,912
6485 · Paper/Plastic Goods	0	0	0	578	3,019	2,400	619	0.0%	5,000	5,119
6518 · Pool Chemicals & Supplies	0	500	(500)	6,763	12,122	12,000	122	45.7%	26,500	26,622
6561 · Payroll Expenses	128	100	28	424	405	400	5	6.8%	6,000	6,005
6585 · Satellite TV / Music	221	218	3	1,457	1,244	1,247	(3)	36.9%	3,375	3,372
6590 · Schools & Seminars	0	800	(800)	1,287	1,096	1,700	(604)	9.6%	11,475	6,097
6600 · Security Systems	111	108	3	432	444	431	13	33.5%	1,325	1,338
6610 · Seeds, Chems & Fertilizer	0	0	0	6,919	6,505	6,500	5	76.5%	8,500	8,105
6630 · Signage	0	0	0	383	126	125	1	12.6%	1,000	701
6631 · Special Events	38	150	(112)	1,895	1,867	1,975	(108)	20.7%	9,000	4,242
6635 · Summer Program Supplies	0	0	0	295	60	50	10	2.4%	2,500	2,510
6650 · Telephone	1,480	1,539	(59)	6,072	5,921	6,007	(86)	31.9%	18,575	18,385
6660 · Toilet Rental & Supplies	0	0	0	0	0	0	0	0.0%	3,400	2,600
6680 · Transportation	0	200	(200)	157	104	450	(346)	1.7%	6,000	3,404
6690 · Trash Removal	292	275	17	981	1,110	1,100	10	28.5%	3,900	3,815
6710 · Uniforms	0	(300)	300	1,110	2,148	1,850	298	58.1%	3,700	3,248
6715 · Utilities	12,232	17,400	(5,168)	80,450	68,446	78,675	(10,229)	32.8%	208,600	196,871
6720 · Vehicle Maintenance	34	0	34	1,057	832	825	7	28.7%	2,900	3,132
6730 · Youth Program Supplies	0	0	0	740	646	700	(54)	14.3%	4,500	4,446
6735 · Volunteer Support	0	0	0	86	0	0	0	0.0%	350	350
6740 · Water System Maintenance	558	550	8	2,040	2,136	2,125	11	30.5%	7,000	7,011
Total Expense	119,827	160,601	(40,774)	686,849	684,751	751,958	(67,207)	29.0%	2,360,185	2,114,499
Net Ordinary Income	111,905	174,820	(62,915)	412,170	321,538	416,750	(95,212)		(22,340)	(223,771)
Other Income/Expense										
Other Income										
3122 · Grand Classic Revenue	0	0	0	0	0	0	0	0.0%	20,000	10,000
3125 · Fund Raising Income	0	0	0	617	432	0	432	28.8%	1,500	1,932
3183 · Property Tax Income O&M	25,639	26,453	(814)	55,318	67,208	68,314	(1,106)	69.7%	96,433	96,433
3210 · Grant Income	0	0	0	1,500	0	0	0	0.0%	1,500	4,000
3605 · Lost and Found	0	0	0	0	0	0	0	0.0%	0	0
Total Other Income	25,639	26,453	(814)	57,435	67,640	68,314	(674)	56.6%	119,433	112,365
Other Expense										

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
6330 · Grants & Donations	0	0	0	369	0	0	0	0.0%	9,500	12,000
6283 · Fund Raising Expenditure	0	0	0	0	435	0	435	29.0%	1,500	2,435
9050 · Treasurer's Fees	12,280	12,926	(646)	26,480	32,189	33,001	(812)	69.6%	46,245	46,245
Total Other Expense	12,280	12,926	(646)	26,849	32,624	33,001	(377)	57.0%	57,245	60,680
Net Other Income	13,359	13,527	(168)	30,586	35,016	35,313	(297)	56.3%	62,188	51,685
Net Income	**125,264**	**188,347**	**(63,083)**	**442,756**	**356,554**	**452,063**	**(95,509)**		**39,848**	**(172,086)**
					149.70%				101.65%	92.09%

Fraser Valley Fraser Valley Metropolitan Recreation District
The Foundry Cinema Bowl
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
Ordinary Income/Expense										
Income										
3011 · Bowling Sales	0	21,007	(21,007)	92,793	90,585	138,782	(48,197)	26.5%	341,750	194,852
3038 · Vending / Arcade	0	1,000	(1,000)	1,753	3,182	4,000	(818)	26.5%	12,000	7,032
3041 · Concessions	0	8,636	(8,636)	29,795	24,018	41,539	(17,521)	19.2%	125,000	65,231
3043 · Movie Sales	0	27,854	(27,854)	96,457	81,017	138,011	(56,994)	18.4%	440,000	234,548
3060 · Food	0	12,364	(12,364)	52,219	50,660	74,587	(23,927)	26.7%	190,000	110,274
3070 · Food Discounts	0	(422)	422	(640)	(1,468)	(2,551)	1,083	0.0%	(6,500)	(3,508)
3123 · Special Events	697	0	697	0	697	0	697	0.0%	1,000	1,397
3124 · Sponsorships	0	3,708	(3,708)	9,834	10,603	14,836	(4,234)	23.8%	44,500	24,878
3130 · Beverage	0	15,409	(15,409)	55,855	60,328	78,903	(18,575)	28.7%	210,000	129,286
3131 · Beverage Discounts	0	(73)	73	(377)	(202)	(374)	172	0.0%	(1,000)	(531)
3170 · Miscellaneous Income	0	0	0	0	30	0	30	0.0%	0	30
3172 · Facility Rental Fees	0	1,000	(1,000)	450	4,075	5,500	(1,425)	0.0%	15,000	8,975
3205 · Tournaments	0	0	0	722	960	500	460	0.0%	1,000	1,310
Total Income	697	90,483	(89,786)	338,862	324,484	493,733	(169,249)	23.6%	1,372,750	773,774
Cost of Goods Sold										
4010 · Cost of Food	0	6,338	(6,338)	26,343	22,770	35,138	(12,368)	24.1%	94,312	53,338
4030 · Cost of Beverages	0	4,750	(4,750)	14,686	19,452	22,908	(3,456)	30.7%	63,321	40,709
6426 · Cost of Movies	0	13,790	(13,790)	47,649	32,577	63,753	(31,176)	15.3%	213,262	108,587
6427 · Cost of Concessions	0	2,217	(2,217)	7,374	4,430	10,153	(5,723)	14.0%	31,579	15,010
Total COGS	0	27,095	(27,095)	96,053	79,229	131,952	(52,723)	19.7%	402,474	217,644
Gross Profit	697	63,388	(62,691)	242,809	245,255	361,781	(116,526)	25.3%	970,276	556,130
Expense										
5010 · Salaries	4,615	4,615	0	11,538	18,462	18,460	2	31.8%	58,000	58,001
5020 · Wages	10,605	19,835	(9,230)	50,357	95,418	100,540	(5,122)	32.6%	292,500	205,022
5024 · Pension Contributions	571	966	(395)	2,321	4,270	4,461	(191)	32.5%	13,144	9,863
5030 · Health Insurance	892	958	(66)	0	1,783	3,832	(2,049)	15.5%	11,500	8,921
5040 · Medicare Tax	221	413	(192)	1,121	1,984	1,884	100	35.5%	5,583	4,146
5050 · Unemployment Tax	32	77	(45)	232	397	359	38	37.7%	1,052	843
5060 · Worker's Compensation	310	310	(1)	727	1,181	1,240	(59)	31.8%	3,714	3,656
6020 · Advertising & Promotion	0	0	0	4,379	7,223	7,220	3	55.6%	13,000	12,023
6040 · Automobile Mileage	0	0	0	107	0	0	0	0.0%	100	100
6090 · Cash (Over)/Short	0	0	0	320	(225)	0	(225)	0.0%	0	(225)
6110 · Cleaning Supplies	0	0	0	1,941	2,199	2,200	(1)	25.9%	8,500	8,574
6140 · Computer Expense / Support	0	0	0	331	321	250	71	16.1%	2,000	2,306
6150 · Consulting Fees	0	250	(250)	500	750	1,000	(250)	25.0%	3,000	2,500
6180 · Credit Card Fees	115	5,000	(4,885)	8,273	7,294	11,100	(3,806)	27.0%	27,000	15,684
6210 · Dues, Licenses & Certifications	975	1,925	(950)	3,209	1,475	2,425	(950)	36.9%	4,000	2,400
6240 · Equipment Rental	0	140	(140)	414	432	560	(128)	25.7%	1,680	1,440
6250 · Equipment Repairs & Parts	0	250	(250)	257	2,842	1,900	942	81.2%	3,500	4,242
6270 · Facility Lease	16,111	25,000	(8,889)	66,018	91,111	100,000	(8,889)	30.4%	300,000	220,000
6354 · Laundry	0	200	(200)	1,000	905	1,200	(295)	21.6%	4,200	3,255
6355 · League & Tournament Supplies	0	0	0	53	0	0	0	0.0%	100	100
6360 · Legal Fees	0	0	0	1,027	608	600	8	60.8%	1,000	2,858
6370 · Liability Insurance	814	830	(16)	2,427	3,257	3,332	(75)	32.6%	10,000	9,669
6400 · Maintenance Agreements	128	110	18	1,797	2,322	1,940	382	51.6%	4,500	4,772
6405 · Maintenance & Repair	0	500	(500)	1,648	2,278	2,925	(647)	17.5%	13,000	9,278
6410 · Maint. Supplies/Tools	120	100	20	1,583	2,008	2,000	8	50.2%	4,000	2,958
6420 · Meals	0	0	0	410	0	0	0	0.0%	500	0

Fraser Valley Fraser Valley Metropolitan Recreation District
The Foundry Cinema Bowl
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
6480 · Operating Supplies	0	300	(300)	669	360	975	(615)	11.1%	3,250	1,760
6485 · Paper Goods / Supplies	0	350	(350)	2,171	3,042	3,350	(308)	32.0%	9,500	8,342
6585 · Satellite TV / Music	190	270	(80)	1,338	760	840	(80)	25.3%	3,000	2,920
6590 · Schools & Seminars	0	0	0	4,321	0	0	0	0.0%	1,000	0
6600 · Security Systems	0	0	0	90	0	0	0	0.0%	540	540
6631 · Special Events	0	0	0	50	939	500	439	0.0%	500	939
6632 · Smallwares	0	0	0	278	241	300	(59)	12.0%	2,000	1,241
6634 · Spoilage	0	0	0	0	500	500	0	45.5%	1,100	1,100
6650 · Telephone	314	300	14	628	1,262	1,200	62	35.3%	3,575	3,774
6690 · Trash Removal	527	500	27	926	2,087	2,000	87	34.8%	6,000	5,162
6710 · Uniforms	0	0	0	0	0	0	0	0.0%	1,000	250
6715 · Utilities	1,646	2,450	(804)	8,171	11,331	13,800	(2,469)	31.0%	36,500	33,331
Total Expense	38,185	65,649	(27,464)	180,634	268,816	292,893	(24,077)	31.5%	853,538	651,746
Net Ordinary Income	(37,488)	(2,261)	(35,227)	62,175	(23,561)	68,888	(92,449)	-20.2%	116,739	(95,616)
Net Income	**(37,488)**	**(2,261)**	**(35,227)**	**62,175**	**(23,561)**	**68,888**	**(92,449)**		**116,739**	**(95,616)**

Fraser Valley Metropolitan Recreation District
Capital Expenditures
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
Income										
3124 · Sponsorships	0	0	0	0	0	0	0	0.0%	0	0
3170 · Miscellaneous Income	0	0	0	0	0	0	0	0.0%	0	0
3210 · Grants & Donations	0	0	0	0	2,500	2,500	0	0.0%	7,500	15,000
Total Income	0	0	0	0	2,500	2,500	0	0.0%	7,500	15,000
Gross Profit	0	0	0	0	2,500	2,500	0	0.0%	7,500	15,000
	0	0	0	0	2,500	2,500	0	0.0%	7,500	15,000
Other Expense										
9077 · Capital Expenditure-Parks & Rec										
9077-04 · Ice Rink Refrigeration Project	0	0	0	1,736	0	0	0	0.0%	0	0
9077-01 · Capital Exp - Parks & Rec	147	150	(3)	73,566	25,163	25,164	(1)	13.4%	187,300	77,392
9077-02 · Capital Lease - Parks & Rec	1,645	1,645	0	6,593	6,580	6,580	0	18.5%	35,475	27,475
Total 9077 · Total Capital-Parks & Rec	1,792	1,795	(3)	81,894	31,743	31,744	(1)	14.2%	222,775	104,867
9078 · Capital Expenditure-Golf Course										
9078-01 · Capital Exp - Golf Course	0	0	0	4,567	4,174	4,175	(1)	3.4%	122,000	4,174
9078-02 · Capital Lease - Golf Course	7,543	7,543	0	17,949	12,295	12,295	0	9.8%	125,011	125,011
Total 9078 · Total Capital-Golf Course	7,543	7,543	0	22,516	16,469	16,470	(1)	6.7%	247,011	129,185
Total Other Expense	9,336	9,338	(2)	104,410	48,213	48,214	(1)	10.3%	469,786	234,052
	(9,336)	(9,338)	2	(104,410)	(48,213)	(48,214)	1	10.3%	(469,786)	(234,052)
Net Income	**(9,336)**	**(9,338)**	**2**	**(104,410)**	**(45,713)**	**(45,714)**	**1**		**(462,286)**	**(219,052)**

Parks and Recreation	**2020 Budget**	**Actual To Date**	**Year End**
Mini Bus Vehicle Lease	7,200	2,397	7,200
Parks Truck Lease	12,575	4,184	12,575
Gen Rec Mini Bus Lease (new)	7,700		7,700
Parks 5-Year Equipment Lease	8,000	-	-
Total Capital Leases	35,475	6,580	27,475
Pump Station	85,000		-
Gymnastics Mats	6,600	6,555	6,555
Tennis Court Renovation	15,000	5,625	12,500
Standing Mower	6,700		-
Ice Rink Concrete	31,000		20,000
Cybex 751 Treadmill	13,000	12,836	12,836
Naulilus Glute Drive	4,000		-
Dry Sauna Wood Replacement	5,000		-
Dy Sauna heater Replacement	5,000		-
Family Changing Room ADA Conversion	16,000		16,000
Steam Room Tile	-	147	9,500
Total Capital - Parks & Recreation	**222,775**	**31,743**	**104,866**

Pole Creek Golf Club	**2020 Budget**	**Actual To Date**	**Year End**
2015 - 5 Year Equipment Lease (12022 /Ally)	3,646	3,646	3,646
2016 - 5 Year Equipment Lease (12055, 12056)	35,757	5,959	35,757
2017 - 5 Year Equipment Lease (12103)	21,176		21,176
2018 - 5 Year Equipment Lease (12139)	16,458		16,458
2019 - 5 Year Equipment Lease (12193)	16,038		16,038
2019 - Ally Truck Lease	8,069	2,690	8,069
2020 - 5 Year Equipment Lease	23,867		23,867
Total Capital Leases	125,011	12,295	125,011
Cart Path Phase IV	100,000		-
Gaylord Reservoir Repair	12,000	4,174	4,174
Convection Oven	10,000		-
Total Capital - Pole Creek Golf	**247,011**	**16,469**	**129,185**

Fraser Valley Metropolitan Recreation District
Conservation Trust Funds
Aprl 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
Ordinary Income/Expense										
Income										
3020 · Conservation Trust income	0	0	0	10,713	7,191	8,250	(1,059)	24.2%	29,750	26,541
3110 · Interest Income	12	20	(8)	92	181	80	101	72.4%	250	280
Total Income	12	20	(8)	10,805	7,373	8,330	(958)	24.6%	30,000	26,821
Gross Profit	12	20	(8)	10,805	7,373	8,330	(958)	24.6%	30,000	26,821
Net Ordinary Income	12	20	(8)	10,805	7,373	8,330	(958)	24.6%	30,000	26,821
Other Income/Expense										
Other Income										
3210-1 · Grant Income	0	0	0	-	0	0	0	0.0%	0	0
Total Other Income	0	0	0	0	0	0	0		0	0
Other Expense										
9070 · Capital Expenditures	0	0	0	0	0	0	0	0.0%	25,000	10,000
Total Other Expense	0	0	0	0	0	0	0	0.0%	25,000	10,000
Net Other Income	0	0	0	0	0	0	0	0.0%	(25,000)	(10,000)
Net Income	**12**	**20**	**(8)**	**10,805**	**7,373**	**8,330**	**(958)**		**5,000**	**16,821**

Fraser Valley Metropolitan Recreation District
Debt Service
April 30, 2020

	Current Period			2019	Year to date			% YTD	2020	Year End
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Projections
Ordinary Income/Expense										
Income										
3111 · Interest Income County	15	25	(10)	(3)	33	50	(17)	1.8%	1,800	1,800
3181 · Property Tax-Delinquent	0	0	0	(457)	0	0	0	0.0%	0	0
3182 · Property Tax Income Debt	329,079	346,398	(17,319)	919,359	862,608	884,396	(21,788)	69.6%	1,239,365	1,239,365
Total Income	329,094	346,423	(17,329)	918,899	862,641	884,446	(21,805)	69.5%	1,241,165	1,241,165
Gross Profit	329,094	346,423	(17,329)	918,899	862,641	884,446	(21,805)	69.5%	1,241,165	1,241,165
Net Ordinary Income	329,094	346,423	(17,329)	918,899	862,641	884,446	(21,805)	69.5%	1,241,165	1,241,165
Other Income/Expense										
Other Expense										
9020 · Interest - Bonds	0	0	0	0	0	0	0	0.0%	522,768	522,768
9030 · Agent Fees	0	0	0	0	0	0	0	0.0%	600	600
9040 · Principal - Bonds	0	0	0	0	0	0	0	0.0%	655,000	655,000
9050 · Treasurer's Fees	16,455	17,365	(910)	45,947	43,132	44,309	(1,177)	69.5%	62,058	62,058
Total Other Expense	16,455	17,365	(910)	45,947	43,132	44,309	(1,177)	3.5%	1,240,426	1,240,426
Net Income	**312,640**	**329,058**	**(16,419)**	**872,952**	**819,509**	**840,137**	**(20,628)**		**739**	**739**