FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005					
BUDGET YEAR: 2021					
	2018	**2019**	**2020**	**2020**	**2021**
DISTRICT BUDGET SUMMARY	**ACTUAL**	**ACTUAL**	**BUDGET**	**YEAR END PROJECTIONS**	**DRAFT BUDGET**
RESERVE FUNDS BEGINNING BALANCE	**1,503,260**	**1,704,996**	**1,785,629**	**1,785,629**	**2,310,866**
OPERATING REVENUES					
GOLF COURSE	2,066,499	2,068,727	2,023,125	2,707,324	2,081,500
PARKS & RECREATION	1,321,049	1,451,690	1,357,350	781,299	1,045,500
FOUNDRY REVENUES	0	1,264,771	1,372,750	592,706	979,753
FUNDRAISING REVENUES	24,974	30,514	21,500	3,432	21,500
TOTAL OPERATING REVENUES	**3,412,521**	**4,815,702**	**4,774,725**	**4,084,761**	**4,128,253**
NON-OPERATING REVENUES					
INTEREST INCOME	12,082	27,967	17,500	3,163	3,500
INTEREST INCOME - PROPERTY TAXES	1,326	1,122	1,000	1,529	1,500
MISCELLANEOUS INCOME	150	0	0	37,732	0
PROPERTY TAXES	873,396	730,123	924,928	924,929	943,811
SPECIFIC OWNERSHIP TAXES	152,602	172,973	152,500	156,676	157,000
TOTAL NON-OPERATING REVENUES	**1,039,555**	**932,185**	**1,095,928**	**1,124,029**	**1,105,811**
CONSERVATION TRUST REVENUES					
CONSERVATION TRUST	88,640	32,931	29,750	28,906	29,750
CONSERVATION TRUST - INTEREST	332	381	250	195	200
TOTAL CONSERVATION TRUST REVENUE	**88,971**	**33,312**	**30,000**	**29,101**	**29,950**
DEBT SERVICE REVENUES					
PROPERTY TAXES	1,282,411	1,266,507	1,239,365	1,239,366	1,239,879
SPECIFIC OWNERSHIP TAXES	0	0	0	0	0
BOND REFINANCING	0	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	1,946	1,947	1,800	2,089	2,000
TOTAL DEBT SERVICE REVENUES	**1,284,357**	**1,268,454**	**1,241,165**	**1,241,455**	**1,241,879**
TOTAL REVENUES	**5,825,405**	**7,049,653**	**7,141,818**	**6,479,346**	**6,505,893**
OPERATING EXPENSES					
GOLF COURSE	1,793,138	1,845,419	1,911,767	1,897,204	1,940,748
PARKS & RECREATION	1,721,899	1,879,088	2,028,649	1,627,459	1,870,924
ADMINISTRATION	299,860	310,501	349,036	330,882	338,199
FOUNDRY EXPENSES	0	1,135,390	1,256,009	735,214	891,146
FUND RAISING EXPENSES	1,542	1,227	1,500	0	1,500
OPERATING GRANTS	8,500	8,926	9,500	13,749	9,500
TOTAL OPERATING EXPENSES	**3,824,940**	**5,180,552**	**5,556,461**	**4,604,508**	**5,052,017**
NON-OPERATING EXPENSES					
TREASURER'S FEES	**43,736**	**36,564**	**46,247**	**46,247**	**47,191**
DEBT SERVICE EXPENSES					
BOND INTEREST AND PRINCIPAL	1,216,094	1,207,694	1,178,368	1,020,263	1,180,200
BOND REFINANCING	0	0	0	0	0
TREASURER FEES	64,218	63,424	62,058	62,058	61,994
TOTAL DEBT SERVICE EXPENSES	**1,280,312**	**1,271,118**	**1,240,426**	**1,082,321**	**1,242,194**
CONSERVATION TRUST EXPENSES					
CONSERVATION TRUST FUNDS RELEASED - CAPITAL	**90,000**	**0**	**25,000**	**10,000**	**0**
TOTAL EXPENSE	**5,238,988**	**6,488,234**	**6,868,134**	**5,743,076**	**6,341,402**
GENERAL RESERVE FUND INCREASE (DECREASE)	**583,401**	**530,771**	**267,945**	**558,035**	**134,856**
CONSERVATION TRUST FUND INCREASE (DECREASE)	**(1,029)**	**33,312**	**5,000**	**19,101**	**29,950**
DEBT SERVICE FUND INCREASE (DECREASE)	**4,045**	**(2,664)**	**739**	**159,134**	**(315)**
NET REVENUE OVER (UNDER) EXPENSES	**586,417**	**561,419**	**273,684**	**736,270**	**164,491**
TOTAL FUNDS AVAILABLE (net revenue and reserve)	**2,089,677**	**2,266,415**	**2,059,313**	**2,521,899**	**2,475,356**
CAPITAL EXPENDITURES					
CAPITAL EXPENDED - POLE CREEK	239,420	296,885	247,011	137,504	386,064
CAPITAL EXPENDED - PARKS & REC	171,826	183,901	215,275	73,529	90,572
TOTAL CAPITAL EXPENDITURES	**411,246**	**480,786**	**462,286**	**211,033**	**476,636**
RESERVES					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	34,391	67,703	72,703	86,804	116,754
TABOR RESERVES STATE MANDATE (RESTRICTED)	75,000	75,000	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	129,600	126,936	127,675	286,070	285,755
GENERAL RESERVE FUND (UNASSIGNED)	360,429	374,699	392,849	274,788	294,564
GENERAL RESERVE FUND - FOUNDRY	0	129,381	246,122	(13,127)	75,480
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	472,805	394,019	251,742	1,103,103	850,573
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED	632,770	617,890	430,936	498,228	300,595
TOTAL RESERVES	**1,704,996**	**1,785,629**	**1,597,027**	**2,310,866**	**1,998,720**
NET INCREASE (DECREASE) IN FUND BALANCE	**201,736**	**80,633**	**(188,602)**	**525,237**	**(312,145)**
BEGINNING FUND BALANCE	**1,503,260**	**1,704,996**	**1,785,629**	**1,785,629**	**2,310,866**
ENDING RESERVE FUNDS	**1,704,996**	**1,785,629**	**1,597,027**	**2,310,866**	**1,998,720**

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2021

CAPITAL RESERVE EXPENDITURES							
Capital Project Description - Parks & Recreation	**Location**	**Dept**	**Actual 2018**	**Actual 2019**	**Budget 2020**	**Year-End Projections 2020**	**Draft Budget 2021**
Mini Bus Vehicle Lease		General Rec	7,190	7,190	7,200	7,200	7,200
Pick-up w/ Dump Bed Lease	FVSC	Parks	-	12,563	12,575	12,575	12,550
General Rec Mini Bus Lease (2020)		General Rec	-	-	7,700	6,162	12,322
Parks Equipment 5-Year Lease	FVSC	Parks			8,000	-	8,000
Toro Workmen MDX	FVSC	Parks	-	-		-	-
Toro Sand Pro Infield Groomer	FVSC	Parks	-	-		-	-
IceBox Refrigeration	FVSC	Parks	535,591	8,499			
Source Funding - Grants & Doantions (Refunds)	FVSC	Parks	(440,994)	(8,662)			
Functional Training Package	GPCRC	Fitness	2,957				
Gymnastics Ninja Package	GPCRC	Gymnastics	3,669				
Treadmills	GPCRC	Fitness	33,308				
Pool LED Lighting Retrofit	GPCRC	Natatorium	4,609				
Recreation Center Interior/Exterior Paint/Stain	GPCRC	Maintenance	2,029				
Recreation Center Siding Repairs	GPCRC	Maintenance	-				
Website Upgrade	GPCRC	Admin	6,500				
Maintenance Lift	GPCRC	Maintenance	9,200				
Secruity Camera Upgrade	GPCRC	Guest Services	4,009				
(2) Swimsuit Spinners	GPCRC	Locker Rooms	3,758				
Ice Resurfacing Machine	FVSC	Ice Rink	-	40,000			
Pump Station	FVSC	Parks	-	-	85,000	-	-
Foam Pit Cubes	GPCRC	Gymnastics	-	23,225			
Slide Tower Repaint / Re-surface	GPCRC	Natatorium	-	31,500			
Pool Furniture	GPCRC	Natatorium	-	10,272			
Eliptical Crosstrainer C5761	GPCRC	Fitness	-	7,800			
Exterior Door Replacement	FVSC	Concessions	-	8,281			
Climbing Wall Fencing	GPCRC	Fitness	-	5,166			
Cable Crossover/lat pull down/seated row combo	GPCRC	Fitness	-	13,537			
Replace Veriable Frquency Drive - Pool	GPCRC	Natatorium	-	6,121			
Scoreboards - FVSC	FVSC	Parks	-	19,399			
Source Funding - Grants & Doantions				(17,495)			
Curling Stones	FVSC	Ice Rink	-	5,545			
Source Funding - Grants & Doantions				(4,800)			
Roof Venting System	FVSC	Ice Rink	-	5,856			
Field Striper	FVSC	Parks	-	2,300			
Smart Board - Meeting Room	GPCRC	Guest Services	-	2,646			
Audio System Upgrades	GPCRC	Guest Services	-	4,958			
Gymnastics Mats	GPCRC	Gymnastics	-	-	6,600	6,555	
Tennis Court Renovation	FVSC	Town	-	-	15,000	11,819	
Source Funding - Grants & Doantions	FVSC	Town			-	(2,500)	
Standing Mower	FVSC	Parks	-	-	6,700	-	7,000
Ice Rink Concrete	FVSC	Ice Rink	-	-	31,000	-	25,000
Source Funding - Grants & Doantions	FCSC	Ice Rink					(2,500)
Cybex 751 Treadmill	GPCRC	Fitness	-	-	13,000	12,836	
Naulilus Glute Drive	GPCRC	Fitness			4,000	-	4,000
Dry Sauna Wood Replacemenet	GPCRC	Natatorium			5,000	-	5,000
Dry Sauna Heater Replacement	GPCRC	Natatorium			5,000	-	
Family Changing Room ADA Conversion	GPCRC	Natatorium			16,000	16,000	
Source Funding - Grants & Doantions	GPCRC	Natatorium			(7,500)	(6,500)	
Steam Room Tile	GPCRC	Natatorium			-	9,382	
Co2 System - Pool	GPCRC	Natatorium					4,000
Cybex 750AT Elliptical w/PEM	GPCRC	Fitness					8,000
Total Capital Expenditures - Parks & Recreation			**171,826**	**183,901**	**215,275**	**73,529**	**90,572**

CAPITAL RESERVE EXPENDITURES

Capital Project Description - Golf Course	Location	Dept	Actual 2018	Actual 2019	Budget 2020	Year-End Projections 2020	Draft Budget 2021
2014 - 5 Year Equipment Lease	PCGC	Turf Maint	40,605	-	-	-	-
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	29,882	29,883	3,646	2,737	-
2016 - 5 Year Equipment Lease	PCGC	Turf Maint	35,755	35,756	35,757	35,757	-
2017 - 5 Year Equipment Lease	PCGC	Turf Maint	21,177	21,176	21,176	21,176	21,176
2018 - 5 Year Equipment Lease	PCGC	Turf Maint	16,458	16,459	16,458	16,458	16,458
2019 - 5 Year Equipment Lease				16,038	16,038	16,038	16,038
2019 - Ally Lease - Chevy 2500	PCGC	Turf Maint		7,408	8,069	8,069	8,069
2020 - 5 Year Equipment Lease	PCGC	Turf Maint	-	-	23,867	23,095	23,095
2021 - 5 Year Equipment Lease	PCGC	Turf Maint	-	-	-	-	26,228
Fairway Mower							
Dingo							
3 Point Verti-Cutter							
Cart Path Phase I, II, III & IV	PCGC	Turf Maint	-	137,780	100,000	-	225,000
CTF Funds Used for Cart Path Paving	PCGC	Turf Maint					
Injector Pump	PCGC	Clubhouse	3,800				
Ridge Station Upgrade	PCGC	Turf Maint	76,990				
Lake Screen Repair	PCGC	Turf Maint	4,750				
Pro Shop carpet	PCGC	Clubhouse	3,657				
Sandwhich Prep Table	PCGC	Bistro 28	3,631				
Wastewater Pump	PCGC	Clubhouse	2,715	-		-	
2 Utility Vehicles	PCGC	Turf Maint		14,058		-	
3-Door Beer Fridge	PCGC	Bistro 28		3,047		-	
Kitchen Door Replacement	PCGC	Bistro 28		2,993		-	
Pumpstation Pump	PCGC	Turf Maint		12,287		-	
Gaylord Reservoir Repair	PCGC	Turf Maint			12,000	4,174	50,000
Convection Oven	PCGC	Bistro 28			10,000	10,000	-
Total Capital Expenditures - Pole Creek Golf Club			**239,420**	**296,885**	**247,011**	**137,504**	**386,064**
District Wide Capital Expenditures			**411,246**	**480,786**	**462,286**	**211,033**	**476,636**

DEBT SERVICE - NORMALIZED	**Actual 2018**	**Actual 2019**	**Budget 2020**	**Year End Projections 2020**	**Draft Budget 2021**
NON-OPERATING REVENUES					
Interest Income - County	1,946	1,947	1,800	2,089	2,000
Property Taxes Debt Service-Delinquent	4	(457)	0	1	0
Property Taxes Debt Service	1,282,407	1,266,964	1,239,365	1,239,365	1,239,879
Specific Ownership Taxes	0	0	0	0	0
	1,284,357	1,268,454	1,241,165	1,241,455	1,241,879
NON-OPERATING EXPENSES					
Interest Expense - Bonds	560,494	542,094	522,768	364,663	449,900
Agent Fees	600	600	600	600	300
Debt Service Bond Principal	655,000	665,000	655,000	655,000	730,000
Treasurer's Fees	64,218	63,424	62,058	62,058	61,994
	1,280,312	1,271,118	1,240,426	1,082,321	1,242,194
Revenue Over (Under) Expenses	**4,045**	**(2,664)**	**739**	**159,134**	**(315)**
Beginning Debt Service Fund Balance	125,555	129,600	126,936	126,936	286,070
Ending Debt Service Fund Balance	129,600	126,936	127,675	286,070	285,755

CONSERVATION TRUST FUNDS - NORMALIZED						
		Actual	**Actual**	**Budget**	**Year End Projections**	**Draft Budget**
		2018	**2019**	**2020**	**2020**	**2021**
NON-OPERATING REVENUES						
3020	Conservation Trust Income	28,640	32,931	29,750	28,906	29,750
3110-1	Interest Income - Conservation Trust Fund	332	381	250	195	200
3210-1	Grant Income	60,000	0	0	0	0
TOTAL NON-OPERATING REVENUE		88,971	33,312	30,000	29,101	29,950
NON-OPERATING EXPENSES						
9070	Capital Expenditures	90,000	0	25,000	10,000	0
TOTAL NON-OPERATING EXPENSES		90,000	0	25,000	10,000	0
	Revenue Over (Under) Expenses	**(1,029)**	**33,312**	**5,000**	**19,101**	**29,950**
	Beginning Conservation Trust Fund Balance	35,419	34,390	67,702	67,702	86,803
	Ending Conservation Trust Fund Balance	34,390	67,702	72,702	86,803	116,753

GENERAL FUND SUMMARY - NORMALIZED					
	Actual 2018	Actual 2019	Budget 2020	Year End Projections 2020	Draft Budget 2021
Golf Course					
Operating Revenue					
Pro Shop	1,418,943	1,432,856	1,388,900	1,982,050	1,455,250
Turf Maintenance	20,315	23,775	20,750	15,224	20,750
Food & Beverage	627,241	612,096	613,475	710,050	605,500
Total Revenue	**2,066,499**	**2,068,727**	**2,023,125**	**2,707,324**	**2,081,500**
Operating Expenses					
Pro Shop	510,838	518,083	528,886	541,683	564,332
Turf Maintenance	711,668	724,325	776,827	745,068	793,694
Food & Beverage	570,632	603,011	606,054	610,453	582,722
Total Operating Expenses	**1,793,138**	**1,845,419**	**1,911,767**	**1,897,204**	**1,940,748**
Net Operating Income	**273,361**	**223,308**	**111,358**	**810,120**	**140,752**
The Foundry	Actual 2018	Actual 2019	Budget 2020	Year End Projections 2020	Draft Budget 2021
Operating Revenue					
The Foundry	0	1,264,771	1,372,750	592,706	979,753
Total Revenue	**0**	**1,264,771**	**1,372,750**	**592,706**	**979,753**
Operating Expenses					
The Foundry	0	1,135,390	1,256,009	735,214	891,146
Total Operating Expenses	**0**	**1,135,390**	**1,256,009**	**735,214**	**891,146**
Net Operating Income	**0**	**129,381**	**116,741**	**(142,508)**	**88,607**
Parks & Recreation	Actual 2018	Actual 2019	Budget 2020	Year End Projections 2020	Draft Budget 2021
Operating Revenue					
General Recreation	156,392	176,776	158,550	96,797	143,700
Parks & Facilities	137,621	162,993	166,000	137,207	164,000
Rec Center	1,022,273	1,110,421	1,031,300	517,076	736,300
Fund Raiser / Misc. Income	24,974	30,514	21,500	3,432	21,500
Grant Income	4,763	1,500	1,500	30,219	1,500
Total Revenue	**1,346,023**	**1,482,204**	**1,378,850**	**784,731**	**1,067,000**
Operating Expenses					
General Recreation	286,022	300,939	317,647	261,887	304,745
Parks & Facilities	319,819	384,953	397,301	372,028	396,867
Rec Center	1,116,059	1,193,196	1,313,701	993,544	1,169,312
Fund Raiser Expense	1,542	1,227	1,500	0	1,500
Grant Expenditures	1,000	1,426	1,500	5,749	1,500
Total Operating Expenses	**1,724,441**	**1,881,741**	**2,031,649**	**1,633,208**	**1,873,924**
Net Operating Income	**(378,418)**	**(399,537)**	**(652,799)**	**(848,477)**	**(806,924)**
Non-Operating	Actual 2018	Actual 2019	Budget 2020	Year End Projections 2020	Draft Budget 2021
Revenue					
Administration Revenue	964,389	857,971	999,495	1,027,596	1,007,250
Rec Center Property Tax Income (O&M)	75,166	74,214	96,433	96,433	98,561
Total revenue	**1,039,555**	**932,185**	**1,095,928**	**1,124,029**	**1,105,811**
Administration Expenses					
Administration Expense	299,860	310,501	349,036	330,882	338,199
Grants & Donations	7,500	7,500	8,000	8,000	8,000
Treasurer's Fees	43,736	36,564	46,247	46,247	47,191
Total Administration Expense	**351,097**	**354,565**	**403,283**	**385,129**	**393,390**
Net Non-Operating Income	**688,459**	**577,620**	**692,645**	**738,900**	**712,421**
District Net Operating Income	Actual 2018	Actual 2019	Budget 2020	Year End Projections 2020	Draft Budget 2021
Total Revenue	**4,452,077**	**5,747,887**	**5,870,653**	**5,208,790**	**5,234,064**
Total Operating Expenses	**3,868,676**	**5,217,116**	**5,602,708**	**4,650,755**	**5,099,208**
District Net Operating Income	**583,401**	**530,771**	**267,945**	**558,035**	**134,856**
Net Income/Loss- Golf Course	**273,361**	**223,308**	**111,358**	**810,120**	**140,752**
Net Income/Loss - The Foundry	**0**	**129,381**	**116,741**	**(142,508)**	**88,607**
Net Income/Loss - Parks & Recreation	**310,040**	**178,083**	**39,846**	**(109,577)**	**(94,503)**

FOUNDRY CINEMA & BOWL - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
		2018	2019	2020	2020	2021
	Revenue					
3011 · Bowling Sales		0	302,324	341,750	190,350	238,514
3038 · Vending / Arcade		0	10,175	12,000	3,682	6,500
3041 · Concessions		0	116,292	125,000	37,964	88,529
3043 · Movie Sales		0	407,862	440,000	118,945	320,548
3060 · Food		0	170,291	183,500	85,526	129,639
3123 · Special Events		0	1,830	1,000	1,197	1,000
3124 · Sponsorships		0	40,014	44,500	27,930	40,000
3130 · Beverage			199,608	209,000	118,745	150,023
3170 - Miscellaneous		0	0	0	2,722	0
3172 · Facility Rentals			15,554	15,000	4,075	4,000
3205 · Tournaments			821	1,000	1,570	1,000
	Total Revenue	**0**	**1,264,771**	**1,372,750**	**592,706**	**979,753**
	Cost of Goods Sold					
4010 · Cost of Food		0	84,934	94,312	43,558	66,820
4030 · Cost of Beverages		0	58,816	63,321	37,036	52,771
6426 · Cost of Movies		0	203,524	213,262	50,998	160,274
6427 · Cost of Concessions		0	30,428	31,579	9,450	26,559
		0	**377,702**	**402,474**	**141,042**	**306,424**
	Payroll Expenses					
5010 · Salaries		0	53,077	58,000	59,998	60,000
5020 · Wages		0	252,529	292,500	165,266	208,000
5024 · Pension Contributions		0	11,460	13,144	8,447	10,050
5030 · Health Insurance		0	0	11,500	8,921	7,228
5040 · Medicare Tax		0	5,204	5,582	3,717	3,886
5050 · Unemployment Tax		0	1,079	1,052	697	804
5060 · Worker's Compensation		0	2,665	3,714	3,900	3,900
	Total Payroll Expense	**0**	**326,014**	**385,492**	**250,946**	**293,868**
6020 · Advertising & Promotion		0	14,142	13,000	7,666	7,500
6040 · Automobile Mileage		0	107	100	0	0
6090 · Cash (Over)/Short			786	0	(301)	0
6110 · Cleaning Supplies		0	7,974	8,500	5,453	6,500
6140 · Computer Expense / Support		0	5,080	2,000	2,499	2,000
6150 · Consulting Fees		0	2,500	3,000	2,325	3,000
6180 · Credit Card Fees		0	26,782	27,000	13,461	20,000
6210 · Dues, Licenses & Certifications		0	4,000	4,000	1,788	2,000
6240 · Equipment Rental		0	1,520	1,680	1,376	1,680
6250 · Equipment Repairs & Parts		0	3,983	3,500	7,712	5,000
6270 · Facility Lease		0	266,018	300,000	219,999	150,000
6354 · Laundry		0	3,697	4,200	2,659	3,500
6355 · League & Tournament Supplies		0	53	100	0	100
6360 · Legal Fees		0	1,027	1,000	2,730	1,000
6370 · Liability Insurance		0	8,899	10,000	9,771	10,250
6400 · Maintenance Agreements		0	4,027	4,500	5,258	4,000
6405 · Maintenance & Repair		0	12,220	13,000	4,770	9,000
6410 · Maint. Supplies/Tools		0	3,530	4,000	2,908	3,500
6420 · Meals		0	410	500	0	0
6480 · Operating Supplies		0	3,366	3,250	1,605	2,000
6485 · Paper Goods / Supplies		0	10,151	9,500	6,321	8,000
6585 · Satellite TV / Music		0	3,107	3,000	2,873	3,250
6590 · Schools & Seminars		0	4,321	1,000	0	0
6600 · Security Systems		0	450	540	276	400
6631 · Special Events		0	357	500	939	500
6632 · Smallwares		0	1,726	2,000	554	1,000
6634 · Spoilage		0	0	1,100	1,314	1,100
6650 · Telephone		0	3,011	3,573	3,780	3,574
6690 · Trash Removal		0	4,796	6,000	3,585	5,000
6710 · Uniforms		0	1,168	1,000	0	500
6715 · Utilities		0	32,466	36,500	31,905	36,500
	Total General Expense	**0**	**431,675**	**468,043**	**343,226**	**290,854**
	Total Operating Expense	**0**	**1,135,390**	**1,256,009**	**735,214**	**891,146**
	Revenue Over (Under) Expenses	**0**	**129,381**	**116,741**	**(142,508)**	**88,607**

ADMINISTRATION ACTUAL - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
	Revenue	**2018**	**2019**	**2020**	**2020**	**2021**
3110	Interest Income	12,082	27,967	17,500	3,163	3,500
3111	Interest Income - County	1,326	1,122	1,000	1,529	1,500
3170	Miscellaneous Income	150	0	0	37,732	0
3180	Property Tax Income	798,228	656,185	828,495	828,495	845,250
3181	Property Tax Income - Delinquent	2	(276)	0	1	0
3200	Specific Ownership Taxes	152,602	172,973	152,500	156,676	157,000
	Total Revenue	**964,389**	**857,971**	**999,495**	**1,027,596**	**1,007,250**
Total Revenue		**964,389**	**857,971**	**999,495**	**1,027,596**	**1,007,250**
	Expense					
5010	Salaries	150,439	160,000	168,000	168,001	168,000
5020	Wages	9,002	13,475	20,000	15,415	22,000
5024	Pension Contributions	5,949	6,461	7,050	6,878	7,125
5030	Health Insurance	36,298	37,433	39,879	39,878	40,311
5040	Medicare Tax	2,312	2,515	2,726	2,649	2,755
5050	Unemployment Tax	478	521	564	431	570
5060	Worker's Compensation	1,450	1,590	1,992	2,001	1,992
	Total Payroll Expense	**205,929**	**221,995**	**240,211**	**235,253**	**242,753**
6000	Accounting Fees	13,500	13,850	13,850	11,700	13,850
6040	Automobile Mileage	663	607	900	242	900
6070	Board Staff Development	2,250	2,122	3,000	3,000	3,000
6140	Computer Expense/Support	17,689	14,074	20,600	18,675	16,750
6150	Consulting Fees	12,058	12,767	15,000	10,530	10,000
6210	Dues, License & Certifications	3,409	3,773	3,500	3,509	3,500
6220	Election Expense	1,101	0	7,500	6,210	0
6360	Legal Fees	11,028	9,979	5,000	6,763	6,500
6370	Liability Insurance	8,195	8,983	9,300	9,948	10,446
6405	Maintenance & Repair	1,122	663	4,000	1,734	4,000
6420	Meals	500	539	900	500	900
6450	Office Equipment (Copier Lease)	13,387	11,681	12,000	11,676	12,000
6480	Operating Supplies	3,409	4,213	3,000	2,927	3,000
6561	Payroll Expense	1,040	1,117	6,000	5,631	6,000
6590	Schools/Seminars	3,319	2,794	3,000	1,000	3,000
6650	Telephone	1,262	1,345	1,275	1,584	1,600
	Total General Expense	**93,932**	**88,507**	**108,825**	**95,629**	**95,446**
	Total Operating Expense	**299,860**	**310,501**	**349,036**	**330,882**	**338,199**
	Net Operating Income	**664,529**	**547,470**	**650,459**	**696,714**	**669,051**
	Other Income					
4072	Prior Year Capital Release	0	0	0	0	0
	Total Other Income	**0**	**0**	**0**	**0**	**0**
	Other Expenses					
6330	Grants & Donations	7,500	7,500	8,000	8,000	8,000
9050	Treasurer's Fees	39,978	32,842	41,425	41,425	42,263
	Total Other Expense	**47,478**	**40,342**	**49,425**	**49,425**	**50,263**
	Total Other Expense	**47,478**	**40,342**	**49,425**	**49,425**	**50,263**
	Revenue Over (Under) Expenses	**617,051**	**507,128**	**601,034**	**647,289**	**618,788**

GENERAL RECREATION - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
	Revenue	**2018**	**2019**	**2020**	**2020**	**2021**
3080	Users Fees-Adults	13,332	18,226	13,750	14,378	15,000
3085	Users Fees-Youth	138,421	153,011	139,500	79,100	125,000
3123	Special Events/Sponsorships	4,640	5,539	5,300	500	3,500
3170	Miscellaneous Income	0	0	0	2,819	0
3212	Scholarships	0	0	0	0	200
	Total Revenue	**156,392**	**176,776**	**158,550**	**96,797**	**143,700**
	Expense					
5010	Salaries	92,500	98,250	103,250	103,616	103,750
5020	Wages	74,136	79,464	82,500	67,957	77,000
5024	Pension Contributions	6,233	6,669	6,966	6,434	6,778
5025	Contract Labor	23,888	28,058	26,000	10,760	26,000
5030	Health Insurance	25,860	24,931	31,452	31,443	31,800
5040	Medicare Tax	2,409	2,559	2,693	2,453	2,621
5050	Unemployment Tax	468	532	557	420	542
5060	Worker's Compensation	1,568	1,664	1,779	1,795	1,779
	Total Payroll Expense	**227,061**	**242,127**	**255,197**	**224,878**	**250,270**
6010	Adult Program Supplies	2,311	2,706	2,500	2,303	2,500
6020	Advertising	2,553	3,052	2,500	1,202	2,500
6040	Automobile Mileage	633	439	600	289	600
6110	Cleaning Supplies	351	595	600	621	600
6140	Computer Expense/Support	570	360	1,100	1,215	1,100
6180	Credit Card Fees	3,114	3,225	3,200	2,481	3,200
6210	Dues, License & Certifications	2,083	2,789	2,500	2,357	2,500
6273	Field trips-Youth	13,504	13,096	14,000	5,686	10,000
6274	Field Trips-Adults	1,213	666	1,500	779	800
6370	Liability Insurance	3,841	4,007	4,200	5,359	5,625
6420	Meals	589	949	1,000	524	1,000
6480	Operating Supplies	1,453	820	1,000	699	1,000
6590	Schools & Seminars	2,659	3,481	3,500	599	3,500
6631	Special Events	5,803	6,267	6,500	1,764	6,500
6635	Summer Program Supplies	1,850	2,398	2,500	3,334	2,500
6650	Telephone	1,140	1,043	1,600	1,245	1,400
6680	Transportation	6,707	5,051	6,000	1,198	2,500
6710	Uniforms	532	680	750	476	750
6715	Utilities	1,368	1,713	1,600	2,046	1,600
6720	Vehicle Maintenance	2,087	971	800	400	800
6730	Youth Program Supplies	4,599	4,504	4,500	2,432	3,500
	Total General Expense	**58,960**	**58,812**	**62,450**	**37,009**	**54,475**
	Total Operating Expense	**286,022**	**300,939**	**317,647**	**261,887**	**304,745**
	Net Operating Income	**(129,630)**	**(124,163)**	**(159,097)**	**(165,090)**	**(161,045)**
	Other Income					
3122	Pole Creek Classic	20,000	20,000	20,000	3,000	20,000
3210	Grants	4,763	1,500	1,500	10,922	1,500
3125	Fundraising Income	0	646	0	432	0
3212	FVRF Scholarship	0	0	0	0	0
	Total Other Income	**24,763**	**22,146**	**21,500**	**14,354**	**21,500**
	Other Expense					
6329	Grant Expenditure	1,000	1,426	1,500	5,749	1,500
	Total Other Expense	**1,000**	**1,426**	**1,500**	**5,749**	**1,500**
	Revenue Over (Under) Expenses	**(105,867)**	**(103,443)**	**(139,097)**	**(156,485)**	**(141,045)**

PARKS AND ATHLETICS - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
	Revenue	**2018**	**2020**	**2020**	**2020**	**2021**
3031	Memberships	1,973	2,350	2,000	1,200	2,000
3033	Daily Admissions	16,181	21,426	21,000	17,437	20,000
3041	Concessions	7,960	8,161	9,000	4,021	8,000
3080	Users Fees-Adults	43,086	64,613	63,500	61,465	65,000
3085	Users Fees-Youth	17,330	15,654	21,000	18,187	22,000
3124	Sponsorships	2,800	7,250	7,000	3,000	7,000
3170	Miscellaneous Income	0	0	0	687	0
3173	Skate Rentals	38,875	11,246	11,500	9,940	30,000
3172	Facility Rental Fees	9,417	32,293	31,000	21,270	10,000
	Total Revenue	**137,621**	**162,993**	**166,000**	**137,207**	**164,000**
	Cost of Goods Sold					
6425	Merchandise	4,360	5,496	4,500	2,543	4,000
	Total Cost of Goods Sold	**4,360**	**5,496**	**4,500**	**2,543**	**4,000**
	Expense					
5010	Salaries	124,500	134,313	139,400	139,931	140,000
5020	Wages	46,803	70,786	69,000	62,730	67,000
5024	Pension Contributions	6,424	7,691	7,815	7,600	7,763
5025	Contract Labor	1,157	1,882	1,600	1,150	1,600
5030	Health Insurance	32,235	32,141	39,031	39,030	39,453
5040	Medicare Tax	2,484	2,974	3,022	2,952	3,002
5050	Unemployment Tax	504	603	625	514	621
5060	Worker's Compensation	1,430	1,892	2,208	2,301	2,208
	Total Payroll Expense	**215,536**	**252,282**	**262,701**	**256,208**	**261,647**
6040	Automobile Mileage	0	0	100	0	100
6110	Cleaning Supplies	779	1,366	1,800	1,381	1,800
6130	Landscaping	280	645	1,500	234	1,500
6140	Computer Expense/Support	960	960	1,000	960	1,200
6180	Credit Card Fees	1,425	2,078	2,000	1,731	2,000
6210	Dues, License & Certifications	313	214	300	331	300
6240	Equipment Rental	245	364	800	500	500
6250	Equipment Repairs	4,940	2,859	6,000	11,236	6,000
6310	Fuel & Oil-Other	5,019	9,506	8,000	5,173	8,000
6350	Irrigation	3,414	3,550	2,500	2,553	2,500
6355	League & Tourn. Supplies	9,135	12,766	12,000	8,858	12,000
6360	Legal Fees	5,091	2,101	1,000	910	1,000
6370	Liability Insurance	6,657	9,221	9,600	10,306	10,820
6400	Maintenance Agreements	1,799	1,379	2,000	1,837	2,000
6405	Maintenance & Repair	3,289	6,880	3,500	2,051	3,500
6410	Maint. Supplies/Tools	6,429	4,848	6,500	4,254	6,500
6420	Meals	105	375	300	196	300
6480	Operating Supplies	2,768	1,625	700	956	700
6590	Schools & Seminars	0	264	500	105	500
6600	Security Systems	433	457	450	469	450
6610	Seed, Chemicals & Fertilizer	7,902	8,083	8,500	7,505	8,500
6630	Signage	1,622	1,519	1,000	720	1,000
6650	Telephone	3,085	3,576	3,200	3,195	3,200
6660	Toilet Rental & Supplies	3,660	2,725	3,400	1,975	3,400
6690	Trash Removal	1,869	2,079	2,500	1,578	2,500
6710	Uniforms	812	24	700	708	700
6715	Utilities	21,437	40,230	42,000	36,384	42,000
6720	Vehicle Maintenance	1,287	503	1,100	504	1,100
6735	Volunteer Support	43	0	150	150	150
6740	Water System Maintenance	5,125	6,979	7,000	6,517	7,000
	Total General Expense	**99,923**	**127,176**	**130,100**	**113,277**	**131,220**
	Total Operating Expense	**319,819**	**384,953**	**397,301**	**372,028**	**396,867**
	Revenue Over (Under) Expenses	**(182,198)**	**(221,960)**	**(231,301)**	**(234,821)**	**(232,867)**

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
		2018	2019	2020	2020	2021
	Revenue					
3031	Memberships	347,354	408,639	360,000	188,332	255,000
3032	Punch Cards	148,062	141,223	141,500	49,644	76,500
3033	Daily Admissions	271,599	297,885	275,000	150,560	228,000
	Total Admissions	**767,015**	**847,747**	**776,500**	**388,536**	**559,500**
3034	Gymnastics Programs	103,911	111,920	101,750	60,575	69,500
3035	Aquatic Programs	28,012	18,661	25,000	13,962	20,000
3036	Fitness Programs	53,727	59,626	57,000	23,009	39,000
3037	Child Care	4,661	4,604	5,100	1,762	3,900
3038	Vending	3,069	2,574	3,200	1,515	2,000
3039	Climbing Wall	4,290	6,126	5,000	2,556	4,000
3040	Retail Sales	23,933	27,966	26,000	13,001	17,500
3123	Special Events / Tournaments	6998.8	6,237	6,925	1,938	2,000
3124	Sponsorships	1,500	4,300	2,300	1,000	2,300
3172	Facility Rental Fees	26,608	21,560	23,525	9,222	16,600
3209	Donations	(1,450)	(900)	(1,000)	0	0
	Total Revenue	**1,022,273**	**1,110,421**	**1,031,300**	**517,076**	**736,300**
	Cost of Goods Sold					
6425	Merchandise	12,812	13,604	13,000	6,956	8,750
	Total Cost of Goods Sold	**12,812**	**13,604**	**13,000**	**6,956**	**8,750**
	Expense					
5010	Salaries	263,914	261,087	313,100	227,592	203,500
5020	Wages	330,133	389,907	416,660	298,066	424,000
5024	Pension Contributions	22,329	24,448	27,366	19,719	23,531
5025	Contract Labor	50	0	0	0	0
5030	Health Insurance	68,431	71,279	113,420	89,148	105,483
5040	Medicare Tax	8,601	9,414	10,582	8,306	8,991
5050	Unemployment Tax	1,810	1,950	2,189	1,485	1,860
5060	Worker's Compensation	5,400	5,789	7,651	7,712	7,648
	Total Payroll Expense	**700,668**	**763,874**	**890,968**	**652,028**	**775,013**
6020	Advertising	22,579	21,510	25,000	11,948	22,000
6035	Aquatics Supplies	3,537	2,071	3,500	1,824	3,500
6040	Automobile Mileage	1,482	698	1,450	70	800
6090	Cash Over (Short)	(896)	(374)	0	(207)	0
6110	Cleaning Supplies	7,486	7,768	7,500	10,243	7,500
6130	Center Landscaping	1,204	1,101	1,000	571	1,000
6140	Computer Expense/Support	5,553	5,377	6,000	5,614	6,000
6180	Credit Card Fees	18,402	19,545	19,500	9,985	15,000
6210	Dues, License & Certifications	3,167	3,777	3,850	3,125	3,850
6240	Equipment Rental	28	2,864	1,000	510	1,000
6250	Equipment Repairs & Parts	1,887	2,754	2,400	1,244	2,400
6295	Fitness Supplies	2,111	1,836	2,400	2,049	2,400
6310	Fuel & Oil	309	1,721	1,500	1,178	1,500
6333	Gymnastics Expense	7,175	7,339	6,000	1,432	4,500
6370	Liability Insurance	13,657	16,439	17,060	17,761	18,650
6400	Maintenance Agreements	20,069	26,270	24,000	21,197	24,000
6405	Maintenance & Repairs	37,060	34,052	25,000	25,055	25,000
6410	Maintenance Supplies	22,122	20,825	23,250	12,454	21,250
6420	Meals	1,914	2,888	2,400	882	2,000
6450	Office Equipment / Furniture	5,506	4,572	4,500	920	2,000
6480	Operating Supplies	6,010	7,302	7,350	5,163	7,200
6485	Paper/Plastic Goods	5,279	5,432	5,000	3,858	5,000
6518	Pool Chemicals & Supplies	31,231	27,725	26,500	22,869	21,000
6585	Satellite TV / Music	2,544	3,313	3,375	3,432	3,375
6590	Schools & Seminars	1,785	4,519	4,475	2,998	4,150
6600	Security Systems	850	863	873	870	874
6631	Special Events	2,045	4,015	2,500	844	2,500
6650	Telephone / Internet	12,209	12,577	12,500	12,695	12,750
6690	Trash Removal	1,260	1,638	1,400	1,422	1,400
6710	Uniforms	1,809	3,150	2,250	2,170	1,750
6715	Utilities	162,371	160,919	165,000	148,352	160,000

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
		2018	2019	2020	2020	2021
6720	Vehicle Maintenance	682	1,006	1,000	2,032	1,000
6735	Volunteer Support	150	227	200	0	200
	Total General Expense	**402,578**	**415,718**	**409,733**	**334,560**	**385,549**
	Total Operating Expense	**1,116,059**	**1,193,196**	**1,313,701**	**993,544**	**1,169,312**
	Net Operating Income	**(93,786)**	**(82,775)**	**(282,401)**	**(476,468)**	**(433,012)**
	Other Income					
3210	Grants	0	0	0	19,297	0
3183	Property Tax (O&M)	75,166	74,214	96,433	96,433	98,561
3125	Fundraising Income	1,542	1,238	1,500	0	1,500
3170	Miscellaneous Income	3,432	8,630	0	0	0
	Total Other Income	**80,140**	**84,082**	**97,933**	**115,730**	**100,061**
	Other Expense					
6283	Fundraising Expenses	1,542	1,227	1,500	0	1,500
6329	Grant Expenses	0	0	0	0	0
9050	Treasurer's Fees	3,758	3,722	4,822	4,822	4,928
	Total Other Expense	**5,300**	**4,949**	**6,322**	**4,822**	**6,428**
	Revenue Over (Under) Expenses	**(18,946)**	**(3,642)**	**(190,790)**	**(365,560)**	**(339,379)**

PRO SHOP - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
	Revenue	**2018**	**2020**	**2020**	**2020**	**2021**
3010	Club Rental Income	24,985	21,530	22,500	20,315	23,500
3050	Driving Range Income	81,707	81,459	78,000	115,564	81,500
3090	Golf Cart Rentals	261,769	262,739	248,500	367,538	275,000
3100	Greens Fees Income	613,170	666,717	634,000	1,045,214	665,000
3160	Season Pass Income	136,367	127,305	133,250	146,999	133,250
3165	Resident ID Cards Income	56,691	57,896	57,150	68,692	60,000
3169	Merchandise Sales	148,099	146,338	147,500	172,122	149,000
3170	Miscellaneous Income	648	360	0	767	0
3205	Tournament Premiums	95,506	68,512	68,000	44,839	68,000
	Total Revenue	**1,418,942**	**1,432,856**	**1,388,900**	**1,982,050**	**1,455,250**
	Cost of Goods Sold					
6425	Merchandise	80,573	86,580	80,000	85,635	80,000
6560	Club Rental Supplies	18,016	11,985	15,000	15,518	15,000
	Total Cost of Goods Sold	**98,589**	**98,565**	**95,000**	**101,153**	**95,000**
	Expense					
5010	Salaries	91,958	92,784	98,500	95,391	97,175
5020	Wages	84,769	87,181	89,500	87,824	90,500
5024	Pension Contributions	6,834	6,950	7,050	7,081	7,038
5030	Health Insurance	7,128	6,942	7,812	7,812	7,896
5040	Medicare Tax	2,642	2,687	2,726	2,738	2,721
5050	Unemployment Tax	547	556	564	472	563
5060	Worker's Compensation	1,974	3,001	2,709	2,753	2,709
	Total Payroll Expense	**195,851**	**200,101**	**208,861**	**204,071**	**208,602**
6020	Advertising	10,510	10,715	10,500	7,714	10,500
6040	Automobile Mileage	215	253	250	217	250
6090	Cash (Over/Short)	(98)	(135)	0	134	0
6140	Computer Expense/Support	5,253	7,593	5,800	4,423	5,800
6180	Credit Card Fees	29,116	30,256	30,000	42,601	32,000
6200	Driving Range Supplies	4,816	3,931	5,000	4,446	5,000
6210	Dues, License & Certifications	713	523	500	616	500
6250	Equipment Repairs	1,496	1,425	2,000	2,271	2,000
6316	Golf Cart Lease	87,385	87,385	87,385	87,385	119,730
6360	Legal Fees	0	0	500	500	500
6370	Liability Insurance	5,940	6,924	7,200	8,046	7,560
6400	Maintenance Agreements	1,218	2,232	2,250	2,890	2,250
6405	Maintenance & Repair	8,929	8,176	10,500	10,690	10,500
6420	Meals	1,500	1,210	1,500	1,725	1,500
6450	Office Equipment	0	2,477	2,300	2,187	2,300
6480	Operating Supplies	4,220	3,588	4,000	4,092	4,000
6590	Schools & Seminars	0	0	500	0	500
6600	Security System	839	839	840	839	840
6650	Telephone	9,610	9,357	9,500	9,764	9,500
6690	Trash Removal	896	858	1,000	1,545	1,000
6710	Uniforms	2,452	2,546	2,500	2,499	2,500
6715	Utilities	26,434	24,348	27,000	25,867	27,000
6740	Water System Maintenance	14,954	14,916	14,000	16,008	15,000
	Total General Expense	**216,397**	**219,417**	**225,025**	**236,459**	**260,730**
	Total Operating Expense	**510,838**	**518,083**	**528,886**	**541,683**	**564,332**
	Revenue Over (Under) Expenses	**908,104**	**914,773**	**860,014**	**1,440,367**	**890,918**

FOOD & BEV - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Draft Budget
		2018	2019	2020	2020	2021
	Revenue					
3060	Food	383,083	372,729	373,975	397,345	366,000
3130	Beverage	239,723	237,067	236,500	311,274	238,000
3170	Misc. Income	300	0	0	631	0
3300	Events	4,135	2,300	3,000	800	1,500
	Total Revenue	**627,241**	**612,096**	**613,475**	**710,050**	**605,500**
	Cost of Goods Sold					
4010	Cost of Food	141,437	136,651	134,810	139,073	131,240
4030	Cost of Beverages	63,638	68,341	68,250	79,816	68,640
	Total Cost of Goods Sold	**205,076**	**204,992**	**203,060**	**218,889**	**199,880**
	Payroll Expenses					
5010	Salaries	97,346	102,250	107,500	105,026	98,650
5020	Wages	138,126	159,239	161,000	160,707	161,000
5024	Pension Contributions	8,830	9,806	10,069	9,965	9,737
5025	Contract Labor	446	382	0	0	0
5030	Health Insurance	21,258	22,695	24,707	21,923	16,595
5040	Medicare Tax	4,478	4,618	4,893	4,939	4,765
5050	Unemployment Tax	928	952	806	928	779
5060	Worker's Compensation	2,513	3,352	3,869	3,949	3,869
	Total Payroll Expense	**273,926**	**303,294**	**312,844**	**307,437**	**295,395**
6020	Advertising	5,550	6,609	4,750	1,924	4,000
6040	Automotive Mileage	90	0	0	0	0
6090	Cash (Over) / Short	(868)	(876)	0	(803)	0
6100	Cleaning Supplies	3,969	2,841	3,400	5,735	4,500
6140	Computer Expense/Support	4,150	1,942	2,100	1,776	2,100
6180	Credit Card Fees	14,902	15,229	15,000	19,080	14,500
6210	Dues, License & Certifications	1,767	1,619	1,600	1,603	1,600
6240	Equipment Rental	927	968	1,000	909	1,000
6250	Equipment Repairs	3,387	2,408	3,000	1,294	2,500
6265	Equipment Lease	6,600	6,600	6,600	6,600	7,117
6354	Laundry	6,714	8,036	7,000	4,435	4,500
6370	Liability Insurance	3,246	3,741	3,900	4,648	4,880
6400	Maintenance Agreements	1,218	1,703	1,250	1,666	1,250
6405	Maintenance & Repair	4,390	6,937	4,000	4,011	4,000
6420	Meals	144	500	500	500	500
6450	Office Equipment	1,321	663	1,000	0	1,000
6480	Operating Supplies	1,062	2,280	2,000	2,181	2,000
6485	Paper Goods/Supplies	12,294	11,912	12,000	11,746	11,500
6585	Satellite TV	3,545	3,164	3,300	1,455	3,300
6631	Special Events	680	0	0	0	0
6632	Smallwares	1,366	2,401	2,000	2,075	2,000
6334	Spoilage	3,020	3,405	3,000	2,580	2,500
6650	Telephone	1,992	1,973	2,000	2,143	2,100
6690	Trash Removal	896	858	1,000	1,549	1,600
6710	Uniforms	2,212	2,076	2,250	1,434	2,000
3715	Utilities	7,057	7,736	7,500	5,586	7,000
	Total General Expense	**91,631**	**94,724**	**90,150**	**84,127**	**87,447**
	Total Operating Expense	**570,632**	**603,011**	**606,054**	**610,453**	**582,722**
	Revenue Over (Under) Expenses	**56,608**	**9,085**	**7,421**	**99,597**	**22,778**

TURF MAINTENANCE - NORMALIZED						
		Actual	Actual	Budget	Year-End Projections	Draft Budget
	Revenue	**2018**	**2019**	**2020**	**2020**	**2021**
3170	Miscellaneous Income	0	2,100	0	2,873	0
3171	Tee Sign Revenue	6,000	5,900	6,250	5,750	6,250
3370	Grounds Maint Income	6,125	6,250	6,500	6,375	6,500
	Total Revenue	**12,125**	**14,250**	**12,750**	**14,998**	**12,750**
	Expense					
5010	Salaries	175,769	183,750	192,750	191,252	191,250
5020	Wages	204,459	199,379	215,000	205,491	220,000
5024	Pension Contributions	14,263	14,372	15,291	14,878	15,422
5030	Health Insurance	27,532	28,026	37,275	37,261	41,199
5040	Medicare Tax	5,485	5,526	5,912	5,663	5,963
5050	Unemployment Tax	1,143	1,152	1,223	998	1,234
5060	Worker's Compensation	3,983	5,096	5,876	5,809	5,876
	Total Payroll Expense	**432,634**	**437,301**	**473,327**	**461,352**	**480,944**
6080	Cart Paths	2,968	2,282	3,000	2,763	3,000
6130	Landscaping	3,630	15,595	18,000	12,638	18,000
6140	Computer Expense/Support	4,491	6,891	5,950	4,672	5,000
6150	Consulting Fees	1,550	1,825	1,850	2,844	1,850
6210	Dues, License & Certifications	1,014	1,048	1,200	1,235	1,200
6240	Equipment Rental	1,300	6,819	8,000	4,523	10,000
6250	Equipment Repairs	22,763	25,403	25,000	28,500	28,500
6310	Fuel & Oil	20,829	19,211	22,000	14,810	20,000
6350	Irrigation /Pumphouse Supplies	9,377	9,260	12,000	13,001	12,000
6360	Legal Fees	9,803	467	1,000	500	1,000
6370	Liability Insurance	9,520	11,229	12,000	12,776	12,000
6405	Maintenance & Repair (Bldg.)	4,094	3,062	4,000	2,957	6,000
6410	Maint Supplies/Tools	4,134	3,870	4,000	4,034	4,000
6420	Meals	326	412	500	298	500
6480	Operating Supplies	12,427	9,789	12,000	10,514	12,000
6510	Pest Control	5,426	5,000	6,500	5,514	6,500
6580	Sand	11,679	13,753	14,000	14,282	15,000
6590	Schools & Seminars	2,025	2,497	3,000	2,144	2,000
6610	Seed, Chemicals & Fertilizer	88,658	92,459	92,000	93,196	95,000
6630	Signage	276	157	400	445	400
6650	Telephone	3,578	3,716	3,800	3,736	3,800
6660	Toilet Rental / Supplies	2,364	980	1,000	1,000	1,000
6690	Trash Removal	1,306	1,019	800	2,456	2,500
6710	Uniforms	4,373	3,913	4,000	4,026	4,000
6715	Utilities	40,486	35,485	38,000	38,724	38,000
6720	Vehicle Maintenance	2,529	1,518	1,500	1,919	1,500
	Total General Expense	**270,928**	**277,660**	**295,500**	**283,507**	**304,750**
	Total Operating Expense	**703,562**	**714,960**	**768,827**	**744,859**	**785,694**
	Net Operating Income	**(691,437)**	**(700,710)**	**(756,077)**	**(729,861)**	**(772,944)**
	Other Income					
3070	Fundraising	8,190	9,525	8,000	226	8,000
	Total Other Income	**8,190**	**9,525**	**8,000**	**226**	**8,000**
	Other Expense					
6283	Fundraising Expense	8,106	9,365	8,000	209	8,000
	Total Other Expense	**8,106**	**9,365**	**8,000**	**209**	**8,000**
	Revenue Over (Under) Expenses	**(691,353)**	**(700,550)**	**(756,077)**	**(729,844)**	**(772,944)**