BOARD OF DIRECTORS MEETING AGENDA
Tuesday, January 26, 2021, 5:30pm
Via Zoom

Join Zoom Meeting
https://us02web.zoom.us/j/7271087488

Dial in:
+1 346 248 7799
Meeting ID: 727 108 7488

I. CALL TO ORDER

II. ROLL CALL/DECLARATION OF QUORUM/CONFLICT DISCLOSURE

III. REVIEW AND APPROVAL OF MINUTES
a. December 8, 2020 Meeting Minutes

IV. OPEN FORUM
The Board provides opportunity for the public to comment on items not on the agenda.

V. DEPARTMENT REPORTS
a. Financial Report - December 2020
b. Pole Creek Golf Club
c. Grand Park Community Recreation Center
d. Recreation Programming
e. Fraser Valley Sports Complex & IceBox Ice Rink
f. Facilities Maintenance
g. District Administration

VI. ADJOURNMENT

FVMRD Mission:
Our mission is to provide recreational experiences for our residents and guests through innovative, quality programs and facilities that promote health and wellness.

BOARD OF DIRECTORS MEETING MINUTES
Tuesday, December 8, 2020, 5:30 pm
Meeting held via Zoom

I. CALL TO ORDER

President Roger Hedlund called the meeting to order at 5:33 pm.

II. ROLL CALL/DECLARATION OF QUORUM/CONFLICT DISCLOSURE

Roger Hedlund, David McKnight, Rainie Murdoch, Kelley Glancey, and Al White were all in attendance. The Board members had no conflicts to disclose.
Staff present: *Scott Ledin, Ann McConnell, Kristen Chua, Michelle Lawrence, Ryan Graham, Emily Weida, Samantha Pritchard, Jordan Rea, John Ferlita, Blaine Unicume, Mary Moynihan, Craig Cahalane, Jesse Dickinson, Austin DeGarmo, Dan Weida*
Public present (signed-in): *Mark Unicume, Francie DeVos, Aneta Paulk, Christy Horn, Joe Rooyakkers, Larry Cavanaugh*

III. REVIEW AND APPROVAL OF MINUTES

a. November 17, 2020 Regular Board Meeting Minutes: *David McKnight motioned to approve the minutes as presented; Rainie Murdoch seconded; all in favor 5-0.*

IV. OPEN FORUM

The Board provides opportunity for the public to comment on items not on the agenda. *There were no comments for Open Forum.*

V. ACTION ITEMS

a. Foundry Lease Amendment discussion and possible approval: *Scott briefly reiterated some of the details of the lease amendment. On behalf of the Board, Roger Hedlund thanked Mark Unicume and The Foundry ownership for their interest in making this agreement possible. Roger also thanked members of the public that had submitted phone calls and emails in support of The Foundry. There were no comments from the public that were present. Al White motioned to approve the lease amendment; David McKnight seconded; all in favor 5-0.*

b. Resolution 12.08.20.03: A Resolution for Supplemental Budget and Appropriations to amend the 2020 Budget: *David McKnight motioned to approve the resolution to amend the 2020 budget; Rainie Murdoch seconded; all in favor 5-0.*

c. Final Budget Hearing for Fiscal Year 2021: *Scott Ledin and Ann McConnell led the budget discussion and presented a power point highlighting the 2021 budget summary.*

d. Resolution 12.08.20.01: A Resolution summarizing revenues and expenditures, levying general property taxes and appropriating sums of money to the General Fund for 2021: *David McKnight motioned to approve the 2021 budget resolution; Al White seconded; all in favor 5-0.*

e. Resolution 12.08.20.02: A Resolution to set the Board of Director's regular meeting schedule for 2021: *David McKnight motioned to approve the resolution to set BOD regular meeting schedule for 2021; Rainie Murdoch seconded; all in favor 5-0.*

VI. DEPARTMENT REPORTS

a. Pole Creek Golf Club: *Jesse Dickinson gave a verbal update regarding the Bistro 28 closure due to the Covid-19 pandemic and most recent public health order. The Bistro will implement take out service during the closure with 10 menu options and kid's menu available. Staffing will be temporarily reduced; Jesse and Kai will continue to staff the restaurant. Currently, the plan is to re-open for in person dining on Christmas Eve.*

b. Grand Park Community Recreation Center: *Scott Ledin gave a verbal update regarding the new public health order which mainly impacts indoor dining and indoor gatherings. The new public health order does not impact the Rec Center or the Ice Box. The Rec Center continues to see an increase in reservations. Scott also discussed the ADA restroom remodel at the Rec Center. Michelle provided an update regarding upcoming holiday break youth programs that Kristin and Jules are planning.*

c. Parks and Athletics: *Austin DeGarmo gave a verbal update. Youth hockey practices are ongoing, and Dan is offering after school skating programs with about 30 kids participating. The ice rink has been very busy with the holiday season. Scott added that adult hockey leagues will start in early 2021 and that we have received county approval to re-open the Ice Box locker rooms with a capacity of 5 people at a time. Upon request from the county medical director, air purifiers have been installed in each locker room at the Ice Box.*

d. General Recreation/Marketing: *Michelle Lawrence gave a verbal update. Emily is working with the Town of Granby on the annual Daddy-Daughter Dance. FVMRD will host a virtual dance event and provide goody bags for online attendees. The programming team will be meeting soon to plan a 3-month online activity guide for January-March. After school programs continue and the upcoming holiday break camps are being planned.*

e. Facility Maintenance: *Jordan gave a verbal update. He thanked John Ferlita for replacing the parking lot lights with LED lights. The Rec Center sidewalk repair still needs to be completed. They are keeping up with snow removal and keeping the facilities running.*

f. District Administration: *Scott Ledin gave a verbal update. A state sponsored rural theater Covid-19 support initiative is providing some grant relief to small theaters across the state. The maximum grant award is $12,000 per applicant. Scott and Ann have been working to get the grant application completed to submit this Friday.*

Scott was contacted by Nick Kutrumbos regarding the Five Star certification program and the process of getting the program approved and implemented in the county. Scott discussed how the program would potentially affect Covid-19 restrictions in the county. He also explained that The Foundry Cinema operation is currently allowed to operate at 20% capacity, and the bowling lanes are being scheduled on a case-by-case basis dependent on family and group size with plexiglass between every two lanes. The Foundry kitchen is fully closed at this time due to the most recent public health order.

VII. ADJOURNMENT

Al White made a motion to adjourn the meeting; David McKnight seconded; all in favor 5-0. The meeting was adjourned at 6:28pm.

MONTHLY FINANCIAL / BUDGET SUMMARY

Attached is the financial report for the year ending 2020. The following provides a summary of the year as compared to the amended budget. Year end projections as of October 31, 2020 were used to establish the amended budget.

District-wide:

1. Year-end revenues were $6,459,173 which is $38,815 better than budget or 100.6% of the total amended budgeted revenue.
2. Year-end Costs of Goods sold were $460,663 which is $1,774 under budget.
3. District-wide expenses for the month of December were $63,478 under the amended budget
    a. Savings of $9,404 in wages
    b. Liability Insurance Refund created $6,947 in savings
    c. Payroll expense savings of $4,675 due to not purchasing a time and attendance system in 2020
    d. Additional savings were in legal fees, operating supplies and utilities
4. Year-end expenses were $5,227,919 which is $37,199 under budget.
5. Year-end Net Income before Capital Expenditures was $770,591 which is $77,788 better than the amended budget.

Parks & Recreation Combined:

1. Year-end revenues were $1,909,968 which is $54,563 better than the amended budget.
    a. Daily Admissions were $12,347 better than budget
    b. Adult User Fees were $3,476 better than budget
    c. Facility and Skate Rentals at the Ice Rink were $14,315 better than budget
    d. Specific Ownership Taxes were $5,197 better than budget
2. December expenses were $25,329 under budget.
3. Year-end expenses were $1,987,375 which is $3,708 under budget.
4. Year-end Net Loss before Capital Expenditures for Parks and Rec Combined was $86,700 which is $57,994 better than the amended budget. The amended budget indicated a potential net loss of $144,695.

District Administration:

1. Year-end revenues are $4,516 better than the amended budget mainly due to Specific Ownership Taxes.
2. December expenses were $16,215 under budget for the month with savings in payroll expenses, legal fees and election costs.
3. Year-end expenses were $13,428 under budget.
4. District Admin ended the year $17,945 better than the amended budget.

General Recreation:

1. Year-end revenues were $115,062 which is $2,911 better than the amended budget.
    a. Grand Classic Revenues were $2,000 better than budget
    b. Additional Grant Revenue of $2,500 was received by the State for licensed child care programs.
2. Year-end expenses were $2,933 under budget.
3. General Rec ended the year $5,844 better than the amended budget.

Parks & Athletics / Ice Rink:

1. Revenues exceeded budget by $15,007 in December mainly due to Daily Admissions and Facility Rental Fees.
2. Year-end revenues were $131,717 which is $22,896 better than budget.
    a. Daily Admissions and Skate Rentals were $14,266 better than budget
    b. Facility Rentals were $9,618 better than budget
3. Year-end expenses were $1,790 under budget.
4. The Parks and Athletics department ended the year $24,686 better than the amended budget.

Recreation Center:

1. Year-end revenues were $629,285 which is $24,239 better than the amended budget.
    a. Memberships and Daily Admissions were $5,955 better than budget.
    b. Sponsorships were $2,285 better than budget.
    c. Corona Virus Relief Funds of $16,369 were reclassed as income to offset cleaning supplies.
2. Year-end expenses were $989,059 which is $14,362 over budget due to cleaning supplies which were offset by the grant revenue.
3. The Rec Center ended the year $9,520 better than the amended budget with a 63.2% direct cost recovery.

Pole Creek Golf Club Combined:

1. Year-end revenues were $2,692,839 which is $14,327 less than the amended budget due to the closure of the restaurant in December.
2. December expenses were $15,850 under budget
    a. Wages were $3,618 under budget
    b. Operating Supplies were $4,081 under budget
    c. Utilities and Water System Maintenance costs were $2,125 under budget
    d. Liability Insurance and Legal Fees were $3,432 under budget.
3. Year-end expenses were $1,564,219 which is $10,838 under the amended budget.
4. Year-end Net Income before Capital Expenditures was $805,3001 which is $2,913 short of the amended budget.

Pro Shop:

1. Year-end revenues were $1,982,052 which are in line with the amended budget.
2. Expenses were $8,104 under budget for the month mainly due to savings in operating supplies and utilities.
3. Year-end expenses were $430,049 which was $9,093 under budget.
4. The Pro Shop ended the year with a net income of $1,444,824 which is $8,433 better than the amended budget.

Turf Maintenance:

1. Year-end expenses were $751,011 which is $8,071 over the amended budget due to additional landscaping costs.

Food & Beverage:

1. Year-end revenues were $695,294 which is $14,648 short of budget due to closure of the restaurant.
2. Expenses for December were 7,736 under budget mainly due to savings in wages.
3. Year-end expenses were $599,300 which is $11,373 under budget.
4. The Bistro ended the year with a net income of $95,994 which is $3,275 short of the amended budget.

The Foundry Cinema and Bowl

1. Revenues for December fell short of budget by $3,356 mainly due to Food and Beverage sales related to the closure of the restaurant.
    a. December sales revenue was $13,356 short of budget
    b. Rural Theater Initiative Grant Revenues of $10,000 were awarded in December.
2. Year-end revenues were $581,060 which is $1,343 short of the amended budget.
3. December expenses were $9,096 under budget mostly due savings Costs of Goods Sold and Wages.
4. Year-end expenses were $712,110 which is $12,072 under the amended budget.
5. Year-end Net Loss for the Foundry is $131,060 which is $10,729 better than the amended budget.

Debt Service:

1. Debt Service ended the year $1,382 short of the amended budget.

Conservation Trust Funds:

1. Conservation Trust Funds received in 2020 were $30,460 which is $1,360 better than the amended budgeted.
2. The budgeted concrete work was not completed until early January 2021.

Capital Expenditures:

1. Capital Expenditures for the month were $11,237 which included the lease payments as well as final costs for the ADA bathroom remodel and the computer server for the golf shop.
2. A Safety Grant for $5,585 was submitted to the insurance company to offset the costs of the ADA bathroom conversion.
3. The District spent $214,509 after grant reimbursements on capital in 2020. This is $11,512 less than the amended budgeted.
    a. Parks and Recreation spent $79,867 and received $12,585 in grants and donations for a net total of $67,282.
    b. The Golf Course spent $147,229 on capital expenditures most of which was equipment lease payments.

2020 Ending Reserve Funds:

The District ended 2020 with an overall increase in reserve fund balances of $556,080. The 2020 ending balances for the District Reserve Funds are as follows:

RESERVES	2020 BEGINNING BALANCE	YEAR-END UN-AUDITIED	VARIANCE FROM BUDGET
CONSERVATION TRUST FUNDS	67,703	88,163	20,460
TABOR RESERVES STATE MANDATE	75,000	75,000	0
DEBT SERVICE RESERVE FUND	126,936	289,516	162,580
GENERAL RESERVE FUND (UNASSIGNED)	374,699	272,595	(102,104)
GENERAL RESERVE FUND - FOUNDRY	129,381	(1,669)	(131,050)
GENERAL RESERVE FUND - POLE CREEK CAPITAL	394,019	1,089,358	695,339
GENERAL RESERVE FUND - PARKS & REC CAPITAL	617,890	528,746	(89,144)
TOTAL RESERVES	**1,785,629**	**2,341,709**	**556,080**

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

December 31, 2020

	Current Period			2019 YTD	Year to Date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
District Administration										
Total Income	14,001	13,228	773	857,971	1,033,903	1,029,387	4,516	100.4%	999,495	1,029,387
Total Expense	24,995	41,211	(16,215)	350,845	367,861	381,289	(13,428)	96.5%	398,460	381,289
Net Income	(10,995)	(27,983)	16,988	507,126	666,043	648,098	17,945		601,035	648,098
General Recreation										
Total Income	10,339	5,650	4,689	198,921	115,062	112,151	2,911	102.6%	180,050	112,151
Total Expense	15,847	16,820	(973)	302,365	259,337	262,270	(2,933)	98.9%	319,147	262,270
Net Income	(5,507)	(11,170)	5,662	(103,443)	(144,275)	(150,119)	5,844		(139,097)	(150,119)
Parks & Athletics										
Total Income	41,307	26,300	15,007	162,992	131,717	108,821	22,896	121.0%	166,000	108,820
Total Cost of Goods	261	400	(139)	5,496	2,646	2,727	(81)	97.0%	4,500	2,727
Total Expense	31,189	34,507	(3,317)	379,456	371,118	372,827	(1,709)	99.5%	392,801	372,827
Net Income	9,857	(8,607)	18,463	(221,960)	(242,047)	(266,733)	24,686		(231,301)	(266,734)
Rec Center										
Total Income	26,508	28,407	(1,899)	1,194,500	629,285	605,046	24,239	104.0%	1,129,233	605,046
Total Cost of Goods	421	250	171	13,604	6,648	6,290	358	105.7%	13,000	6,290
Total Expense	80,015	84,838	(4,823)	1,184,537	989,059	974,697	14,362	101.5%	1,307,022	974,696
Net Income	(53,928)	(56,681)	2,753	(3,641)	(366,421)	(375,941)	9,520		(190,789)	(375,941)
Pro Shop										
Total Income	721	250	471	1,432,855	1,982,052	1,981,730	322	100.0%	1,388,900	1,981,730
Total Cost of Goods	475	125	350	98,565	107,179	106,197	982	100.9%	95,000	106,197
Total Expense	11,355	19,459	(8,104)	419,518	430,049	439,142	(9,093)	97.9%	433,886	439,142
Net Income	(11,110)	(19,334)	8,225	914,772	1,444,824	1,436,391	8,433		860,014	1,436,391
Food & Beverage										
Total Income	6,386	15,240	(8,854)	612,096	695,294	709,942	(14,648)	97.9%	613,475	709,942
Total Cost of Goods	3,840	5,380	(1,540)	204,991	216,141	217,698	(1,557)	99.3%	203,060	217,698
Total Expense	14,383	20,579	(6,196)	398,021	383,159	392,975	(9,816)	97.5%	402,994	392,975
Net Income	(11,836)	(10,719)	(1,117)	9,084	95,994	99,268	(3,275)		7,422	99,268
Turf Maintenance										
Total Income	0	0	0	23,775	15,494	15,494	(0)	100.0%	20,750	15,494
Total Expense	26,911	28,460	(1,549)	724,327	751,011	742,940	8,071	101.1%	776,827	742,940
Net Income	(26,911)	(28,460)	1,549	(700,552)	(735,517)	(727,446)	(8,072)		(756,077)	(727,446)
Total Golf Course										
Total Income	7,107	15,490	(8,383)	2,068,726	2,692,839	2,707,166	(14,327)	99.5%	2,023,125	2,707,166
Total Cost of Goods	4,315	5,505	(1,190)	303,557	323,320	323,895	(575)	99.8%	298,060	323,895
Total Expense	52,649	68,499	(15,850)	1,541,865	1,564,219	1,575,058	(10,838)	99.3%	1,613,707	1,575,058
Net Income	(49,857)	(58,514)	8,657	223,304	805,300	808,213	(2,913)		111,358	808,213
Total Parks & Recreation										
Total Income	92,155	73,585	18,570	2,414,385	1,909,968	1,855,404	54,563	102.9%	2,474,778	1,855,404
Total Cost of Goods	682	650	32	19,099	9,294	9,017	277	103.1%	17,500	9,017
Total Expense	152,046	177,375	(25,329)	2,217,203	1,987,375	1,991,083	(3,708)	99.8%	2,417,430	1,991,082
Net Income	(60,573)	(104,440)	43,866	178,082	(86,700)	(144,695)	57,995		39,848	(144,695)
Total Foundry										
Total Income	47,618	50,974	(3,356)	1,264,771	581,060	582,403	(1,343)	99.8%	1,372,750	582,403
Total Cost of Goods	7,056	10,450	(3,394)	377,702	128,050	129,525	(1,475)	98.9%	402,474	129,525
Total Expense	40,373	46,076	(5,702)	757,689	584,060	594,657	(10,597)	98.2%	853,538	594,657
Net Income	189	(5,552)	5,741	129,381	(131,050)	(141,779)	10,729		116,739	(141,779)
Debt Service										
Total Income	914	1,826	(912)	1,268,454	1,244,845	1,246,284	(1,439)	99.9%	1,241,165	1,246,284
Total Expense	46	91	(45)	1,271,118	1,082,265	1,082,321	(56)	100.0%	1,240,426	1,082,321
Net Income	868	1,735	(867)	(2,664)	162,581	163,963	(1,382)		739	163,963
Total Conservation Trust										
Total Income	7,869	6,505	1,364	33,312	30,460	29,100	1,360	104.7%	30,000	29,100
Total Expense	0	12,000	(12,000)	0	10,000	22,000	(12,000)	45.5%	25,000	22,000
Net Income	7,869	(5,495)	13,364	33,312	20,460	7,100	13,360		5,000	7,100
Total District Wide										
Total Income	155,663	148,380	7,283	7,049,648	6,459,173	6,420,358	38,816	100.6%	7,141,818	6,420,357
Total Cost of Goods	12,053	16,605	(4,552)	700,358	460,663	462,437	(1,774)	99.6%	718,034	462,437
Total Expense	245,114	304,041	(58,926)	5,787,875	5,227,919	5,265,118	(37,199)	99.3%	6,150,101	5,265,118
Net Income	(101,504)	(172,265)	70,761	561,415	770,591	692,802	77,789		273,683	692,802
Capital Expenditures										
Total Income	5,585	6,500	(915)	30,957	12,585	9,000	3,585	139.8%	7,500	9,000
Total Expense	11,237	25,742	(14,505)	511,742	227,094	235,021	(7,927)	97.7%	469,786	232,356
Net Income	(5,652)	(19,242)	13,590	(480,785)	(214,509)	(226,021)	11,512		(462,286)	(223,356)

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3010 · Club Rental Income	0	0	0	21,530	20,315	20,315	0	90.29%	22,500	20,315
3011 · Bowling Sales	14,814	18,000	(3,186)	302,324	187,538	190,348	(2,810)	54.88%	341,750	190,348
3020 · Conservation Trust Income	7,868	6,500	1,368	32,931	30,274	28,906	1,368	101.76%	29,750	28,906
3031 · Memberships	1,972	3,707	(1,735)	410,989	196,275	192,854	3,421	54.22%	362,000	192,854
3032 · Punch Cards	(118)	0	(118)	141,223	46,149	46,368	(218)	32.61%	141,500	46,368
3033 · Daily Admissions	27,425	20,000	7,425	319,311	168,857	156,510	12,347	57.05%	296,000	156,510
3034 · Gymnastics Programs	3,190	5,000	(1,810)	111,920	59,857	59,707	150	58.83%	101,750	59,707
3035 · Aquatic Programs	659	1,000	(341)	18,661	13,777	14,415	(638)	55.11%	25,000	14,415
3036 · Fitness Programs	1,452	1,200	252	59,626	23,223	23,161	62	40.74%	57,000	23,161
3037 · Child Care	(10)	0	(10)	4,604	1,452	1,462	(10)	28.46%	5,100	1,462
3038 · Vending	0	1,000	(1,000)	12,748	7,701	7,711	(10)	50.67%	15,200	7,711
3039 · Climbing Wall	139	200	(61)	6,126	2,806	2,695	111	56.12%	5,000	2,695
3040 · Retail Sales	635	500	135	27,966	11,827	11,625	202	45.49%	26,000	11,625
3041 · Concessions	3,825	3,300	525	124,453	41,701	40,637	1,064	31.12%	134,000	40,637
3043 · Movie Sales	8,094	5,000	3,094	407,862	112,671	106,611	6,060	25.61%	440,000	106,611
3050 · Driving Range Income	0	0	0	81,459	115,580	115,580	0	148.18%	78,000	115,580
3060 · Food	8,808	19,000	(10,192)	574,135	485,793	501,712	(15,919)	82.83%	586,500	501,712
3070 · Food Discounts	(452)	(965)	513	(31,116)	(25,815)	(26,669)	854	88.94%	(29,025)	(26,669)
3080 · User Fees-Adult	6,850	400	6,450	82,839	57,784	54,308	3,476	74.8%	77,250	54,308
3085 · User Fees-Youth	629	10,050	(9,421)	168,665	92,527	96,743	(4,216)	57.65%	160,500	96,743
3090 · Golf Cart Rentals	0	0	0	262,739	367,556	367,556	0	147.91%	248,500	367,556
3100 · Greens Fees Income	0	0	0	666,717	1,044,728	1,044,728	0	164.78%	634,000	1,044,728
3110 · Interest Income	1	20	(19)	28,348	3,347	3,359	(12)	18.86%	17,750	3,359
3111 · Interest Income County	0	0	0	3,070	4,126	3,628	498	147.36%	2,800	3,628
3123 · Special Events/Tournaments	0	0	0	13,605	5,453	5,454	(2)	41.86%	13,025	5,454
3124 · Sponsorships	4,918	5,700	(782)	51,564	31,808	32,709	(901)	58.9%	54,000	32,709
3130 · Beverage	7,249	19,000	(11,751)	464,612	450,910	465,118	(14,208)	95.43%	472,500	465,118
3131 · Beverage Discounts	(124)	(1,021)	897	(27,937)	(30,569)	(31,688)	1,120	113.22%	(27,000)	(31,688)
3160 · Season Pass Income	0	0	0	127,305	146,999	146,999	0	110.32%	133,250	146,999
3165 · Resident ID Cards Income	0	0	0	57,896	68,737	68,692	45	120.27%	57,150	68,692
3168 · Merchandise Sales	721	250	471	146,338	172,431	172,275	156	116.9%	147,500	172,275
3170 · Miscellaneous Income	0	0	0	11,114	16,697	16,295	402	0.0%	0	16,295
3171 · Tee Sign Revenue	0	0	0	5,900	6,000	6,000	0	96.0%	6,250	6,000
3172 · Facility Rental Fees	17,691	8,000	9,691	69,383	40,887	31,355	9,532	58.81%	69,525	31,355
3173 · Skate Rentals	6,980	3,500	3,480	11,246	14,026	9,123	4,903	121.97%	11,500	9,123
3180 · Property Tax Income-Current	633	1,213	(580)	656,185	827,593	828,495	(902)	99.89%	828,495	828,495
3181 · Property Tax-Delinquent	0	0	0	(733)	4	2	1	0.0%	0	2
3182 · Property Tax Income Debt	914	1,826	(912)	1,266,964	1,237,653	1,239,365	(1,712)	99.86%	1,239,365	1,239,365
3200 · Specific Ownership Taxes	13,368	12,000	1,368	172,973	163,653	158,456	5,197	107.31%	152,500	158,456
3205 · Tournament Premiums	0	1,000	(1,000)	69,333	50,059	51,379	(1,320)	72.55%	69,000	51,379
3209 · Donations	0	0	0	(900)	0	0	0	0.0%	(1,000)	0
3300 · Events	0	0	0	2,300	800	800	0	26.67%	3,000	800
3370 · Grounds Maintenance Income	0	0	0	6,250	6,375	6,375	0	98.08%	6,500	6,375
Total Income	138,129	145,380	(7,251)	6,942,525	6,279,563	6,271,472	8,091	89.52%	7,014,385	6,271,472
Cost of Goods Sold										
4010 · Cost of Food	4,246	7,580	(3,334)	221,584	172,768	176,394	(3,626)	75.4%	229,122	176,394
4030 · Cost of Beverages	1,826	5,500	(3,674)	127,156	115,196	118,352	(3,156)	87.55%	131,571	118,352
6425 · Merchandise	1,157	775	382	105,680	101,445	100,792	653	104.05%	97,500	100,792

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
6426 · Cost of Movies	3,952	2,000	1,952	203,524	46,632	43,256	3,376	21.87%	213,262	43,256
6427 · Cost of Concessions	872	750	122	30,428	9,594	9,221	373	30.38%	31,579	9,221
6560 · Rental Supplies	0	0	0	11,985	15,028	14,422	606	100.18%	15,000	14,422
Total COGS	12,053	16,605	(4,552)	700,358	460,663	462,437	(1,774)	64.16%	718,034	462,437
Gross Profit	126,077	128,775	(2,699)	6,242,167	5,818,900	5,809,035	9,864	92.42%	6,296,351	5,809,035
Expense										
5010 · Salaries	79,935	79,934	1	1,085,509	1,087,621	1,087,619	2	92.13%	1,180,500	1,087,619
5020 · Wages	53,146	62,550	(9,404)	1,251,960	1,055,454	1,066,855	(11,401)	78.4%	1,346,160	1,066,855
5024 · Pension Contributions	4,991	5,343	(353)	87,857	80,627	81,080	(453)	85.09%	94,750	81,080
5025 · Contract Labor	315	0	315	30,322	11,525	11,560	(35)	41.76%	27,600	11,560
5030 · Health Insurance	23,310	23,646	(336)	223,448	272,906	273,294	(388)	89.45%	305,076	273,294
5040 · Medicare Tax	1,957	2,256	(299)	35,497	32,910	33,584	(674)	86.29%	38,138	33,584
5050 · Unemployment Tax	83	461	(379)	7,344	5,636	6,425	(789)	74.35%	7,580	6,425
5060 · Worker's Compensation	2,484	2,482	2	25,050	30,227	30,222	5	101.45%	29,795	30,222
6000 · Accounting Fees	0	0	0	13,850	11,700	11,700	0	84.48%	13,850	11,700
6010 · Adult Program Supplies	3	150	(147)	2,706	2,279	2,517	(238)	91.16%	2,500	2,517
6020 · Advertising	3,000	1,075	1,925	56,029	32,539	29,942	2,597	58.37%	55,750	29,942
6035 · Aquatics	139	150	(11)	2,071	1,462	1,624	(162)	41.76%	3,500	1,624
6040 · Automobile Mileage	0	100	(100)	2,104	518	718	(200)	15.23%	3,400	718
6070 · Board/Staff Development	1,779	2,000	(221)	2,122	2,789	2,918	(128)	92.98%	3,000	2,918
6080 · Cart Paths	0	0	0	2,282	2,829	3,763	(935)	94.29%	3,000	3,763
6090 · Cash (Over)/Short	(108)	0	(108)	(599)	(698)	(1,469)	772	0.0%	0	(1,469)
6110 · Cleaning Supplies	1,137	1,750	(613)	20,544	40,750	24,291	16,460	186.93%	21,800	24,291
6130 · Clubhouse Landscaping	0	0	0	17,341	19,446	12,943	6,503	94.86%	20,500	12,943
6140 · Computer Expense / Support	2,056	3,074	(1,018)	42,278	38,284	39,255	(971)	85.93%	44,550	39,255
6150 · Consulting Fees	2,200	3,250	(1,050)	17,092	19,289	17,210	2,078	97.17%	19,850	17,210
6180 · Credit Card Fees	3,110	3,595	(485)	97,115	89,257	89,822	(565)	92.3%	96,700	89,822
6200 · Driving Range Supplies	0	0	0	3,931	4,436	4,437	(0)	88.72%	5,000	4,437
6210 · Dues, Licesnses & Certifications	678	750	(72)	17,741	13,839	14,182	(343)	79.31%	17,450	14,182
6220 · Election Supplies	0	5,500	(5,500)	0	510	6,010	(5,500)	6.8%	7,500	6,010
6240 · Equipment Rental	294	228	66	12,534	7,673	7,546	128	61.48%	12,480	7,546
6250 · Equipment Repairs & Parts	869	1,200	(331)	38,833	52,508	54,192	(1,684)	125.32%	41,900	54,192
6265 · Equipment Lease	0	0	0	6,600	6,600	6,600	0	100.0%	6,600	6,600
6270 · Facility Lease	16,112	16,111	1	266,018	220,000	219,999	1	73.33%	300,000	219,999
6273 · Field Trips-Youth	446	550	(104)	13,096	5,865	5,861	4	41.89%	14,000	5,861
6274 · Field Trips-Adult	0	0	0	666	0	279	(279)	0.0%	1,500	279
6295 · Fitness	0	150	(150)	1,836	1,752	2,004	(252)	73.01%	2,400	2,004
6310 · Fuel & Oil	808	900	(92)	30,438	22,225	22,025	199	70.55%	31,500	22,025
6315 · Golf Car Lease	0	0	0	87,385	87,385	87,385	0	100.0%	87,385	87,385
6333 · Gymnastics	10	150	(140)	7,339	1,067	1,357	(290)	17.79%	6,000	1,357
6350 · Irrigation Supplies / Pumphouse	0	0	0	12,810	16,430	16,430	0	113.31%	14,500	16,430
6354 · Laundry	52	400	(348)	11,733	6,541	7,082	(540)	58.41%	11,200	7,082
6355 · League Supplies	0	300	(300)	12,819	4,865	7,058	(2,193)	40.21%	12,100	7,058
6360 · Legal Fees	760	4,300	(3,540)	13,574	10,417	13,305	(2,888)	122.55%	8,500	13,305
6370 · Liability Insurance	(448)	6,498	(6,947)	69,443	71,666	78,614	(6,948)	97.82%	73,260	78,614
6400 · Maintenance Agreements	2,700	3,210	(510)	35,611	35,594	31,271	4,323	104.69%	34,000	31,271
6405 · Maintenance & Repair	5,066	6,050	(984)	71,988	46,835	46,736	99	73.18%	64,000	46,736
6410 · Maint. Supplies/Tools	1,661	1,800	(139)	33,073	21,172	21,948	(776)	56.09%	37,750	21,948
6420 · Meals	68	1,175	(1,107)	7,283	3,468	4,596	(1,128)	45.64%	7,600	4,596
6450 · Office Equipment	973	2,873	(1,900)	19,392	13,310	14,783	(1,474)	67.22%	19,800	14,783

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
6480 · Operating Supplies	1,404	3,425	(2,021)	32,984	25,294	27,989	(2,695)	75.96%	33,300	27,989
6485 · Paper/Plastic Goods	786	1,200	(414)	27,495	20,783	21,250	(467)	78.43%	26,500	21,250
6510 · Pest Control	0	0	0	5,000	6,504	6,504	0	100.07%	6,500	6,504
6518 · Pool Chemicals & Supplies	77	750	(673)	27,725	23,171	22,590	580	87.44%	26,500	22,590
6561 · Payroll Expenses	25	4,700	(4,675)	1,117	759	5,513	(4,754)	12.66%	6,000	5,513
6580 · Sand	0	0	0	13,753	14,282	14,282	0	102.02%	14,000	14,282
6585 · Satellite TV / Music	551	770	(219)	9,584	7,834	7,901	(67)	80.97%	9,675	7,901
6590 · Schools & Seminars	0	0	0	17,875	4,445	4,495	(50)	27.82%	15,975	4,495
6600 · Security Systems	181	183	(2)	2,610	2,447	2,453	(6)	90.46%	2,705	2,453
6610 · Seeds, Chems & Fertilizer	0	0	0	100,542	100,701	100,701	0	100.2%	100,500	100,701
6630 · Signage	0	0	0	1,676	730	1,167	(437)	52.15%	1,400	1,167
6631 · Special Events	0	0	0	10,639	3,007	2,997	10	31.66%	9,500	2,997
6632 · Smallwares	20	125	(105)	4,128	3,043	3,189	(146)	76.09%	4,000	3,189
6634 · Spoilage	242	240	2	3,405	3,871	4,104	(233)	94.42%	4,100	4,104
6635 · Summer Program Supplies	0	0	0	2,398	3,334	3,334	0	133.35%	2,500	3,334
6650 · Telephone	3,091	3,301	(210)	36,598	38,008	38,197	(189)	101.49%	37,450	38,197
6660 · Toilet Rental & Supplies	0	0	0	3,705	2,627	2,723	(96)	59.71%	4,400	2,723
6680 · Transportation	0	100	(100)	5,051	1,155	1,168	(13)	19.26%	6,000	1,168
6690 · Trash Removal	869	1,070	(201)	11,250	11,775	12,195	(419)	92.72%	12,700	12,195
6710 · Uniforms	276	175	101	13,556	9,674	9,763	(89)	71.92%	13,450	9,763
6715 · Utilities	26,017	28,738	(2,721)	302,898	276,557	282,032	(5,474)	87.08%	317,600	282,032
6720 · Vehicle Maintenance	107	500	(393)	3,998	4,214	4,837	(624)	95.77%	4,400	4,837
6730 · Youth Program Supplies	219	200	19	4,504	1,871	2,202	(331)	41.57%	4,500	2,202
6735 · Volunteer Support	0	0	0	227	200	200	0	57.14%	350	200
6740 · Water System Maintenance	1,587	2,450	(863)	21,895	20,949	22,935	(1,986)	99.76%	21,000	22,935
Total Expense	245,034	291,889	(46,855)	4,460,676	4,078,745	4,104,293	(25,548)	84.63%	4,819,429	4,104,293
Net Ordinary Income	(118,957)	(163,114)	44,156	1,781,491	1,740,155	1,704,742	35,413	117.82%	1,476,921	1,704,742
Other Income/Expense										
Other Income										
3122 · Pole Creek Classic Revenue	5,000	3,000	2,000	20,000	5,000	3,000	2,000	25.0%	20,000	3,000
3183 · Property Tax Income O&M	63	0	63	74,214	96,070	96,433	(363)	99.62%	96,433	96,433
3210 · Grant Income	12,500	0	12,500	1,500	77,883	48,794	29,088	0.0%	1,500	48,794
3125 · Fund Raising Income	0	0	0	11,409	658	658	(1)	6.92%	9,500	658
3605 · Misc. Income	(29)	0	(29)	0	0	0	0	0.0%	0	0
Total Other Income	17,534	3,000	14,534	107,123	179,610	148,885	30,725	140.94%	127,433	148,885
Other Expense										
6330 · Grants & Donations	0	0	0	8,926	9,994	9,614	380	105.2%	9,500	9,614
6283 · Fund Raising Expenditure	0	0	0	10,592	644	644	0	6.78%	9,500	644
9020 · Interest - Bonds	0	0	0	542,094	364,664	364,663	1	69.76%	522,768	364,663
9030 · Agent Fees	0	0	0	600	600	600	0	100.0%	600	600
9040 · Principal - Bonds	0	0	0	665,000	655,000	655,000	0	100.0%	655,000	655,000
9050 · Treasurer's Fees	80	152	(71)	99,988	108,272	108,304	(31)	99.97%	108,304	108,303
9078-01 · Capital Exp - CTF	0	12,000	(12,000)	0	10,000	22,000	(12,000)	0.0%	25,000	22,000
Total Other Expense	80	12,152	(12,071)	1,327,199	1,149,174	1,160,825	(11,651)	86.36%	1,330,672	1,160,824
Net Other Income	17,453	(9,152)	26,605	(1,220,076)	(969,564)	(1,011,939)	42,376	80.58%	(1,203,239)	(1,011,940)
Net Income	**(101,504)**	**(172,265)**	**70,761**	**561,415**	**770,591**	**692,802**	**77,789**		**273,683**	**692,802**

Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3010 · Club Rental Income	0	0	0	21,530	20,315	20,315	0	100.0%	22,500	20,315
3050 · Driving Range Income	0	0	0	81,459	115,580	115,580	0	100.0%	78,000	115,580
3060 · Food	5,697	12,000	(6,303)	397,725	410,573	421,858	(11,285)	97.3%	396,500	421,858
3070 · Food Discounts	(390)	(815)	425	(24,996)	(23,810)	(24,511)	701	97.1%	(22,525)	(24,511)
3090 · Golf Cart Rentals	0	0	0	262,739	367,556	367,556	0	100.0%	248,500	367,556
3100 · Greens Fees Income	0	0	0	666,717	1,044,728	1,044,728	0	100.0%	634,000	1,044,728
3130 · Beverage	1,163	5,000	(3,837)	264,238	337,174	342,307	(5,134)	98.5%	262,500	342,307
3131 · Beverage Discounts	(85)	(945)	860	(27,171)	(30,074)	(31,144)	1,070	96.6%	(26,000)	(31,144)
3160 · Season Pass Income	0	0	0	127,305	146,999	146,999	0	100.0%	133,250	146,999
3165 · Resident ID Cards Income	0	0	0	57,896	68,737	68,692	45	100.1%	57,150	68,692
3168 · Merchandise Sales	721	250	471	146,338	172,431	172,275	156	100.1%	147,500	172,275
3170 · Miscellaneous Income	0	0	0	2,460	3,189	3,287	(98)	97.0%	0	3,287
3171 · Tee Sign Revenue	0	0	0	5,900	6,000	6,000	0	100.0%	6,250	6,000
3205 · Tournament Premiums	0	0	0	68,512	44,839	44,839	0	100.0%	68,000	44,839
3300 · Events	0	0	0	2,300	800	800	0	100.0%	3,000	800
3370 · Grounds Maintenance Incor	0	0	0	6,250	6,375	6,375	0	100.0%	6,500	6,375
Total Income	7,107	15,490	(8,383)	2,059,201	2,691,411	2,705,956	(14,545)	99.5%	2,015,125	2,705,956
Cost of Goods Sold										
4010 · Cost of Food	3,088	4,080	(992)	136,651	135,721	137,789	(2,068)	98.5%	134,810	137,789
4030 · Cost of Beverages	752	1,300	(548)	68,341	80,420	79,909	511	100.6%	68,250	79,909
6425 · Merchandise	475	125	350	86,580	92,151	91,775	376	100.4%	80,000	91,775
6560 · Rental Supplies	0	0	0	11,985	15,028	14,422	606	104.2%	15,000	14,422
Total COGS	4,315	5,505	(1,190)	303,557	323,320	323,895	(575)	99.8%	298,060	323,895
Gross Profit	2,792	9,985	(7,193)	1,755,644	2,368,092	2,382,061	(13,969)	99.4%	1,717,065	2,382,061
Expense										
5010 · Salaries	27,992	27,992	0	378,783	391,670	391,668	2	100.0%	398,750	391,668
5020 · Wages	4,582	8,200	(3,618)	445,799	446,577	453,859	(7,282)	98.4%	465,500	453,859
5024 · Pension Contributions	1,222	1,357	(136)	31,128	31,696	31,968	(273)	99.1%	32,409	31,968
5025 · Contract Labor	0	0	0	382	0	0	0	#DIV/0!	0	0
5030 · Health Insurance	5,422	5,126	296	57,663	67,297	64,925	2,373	103.7%	69,794	64,925
5040 · Medicare Tax	479	492	(12)	12,831	13,450	13,626	(176)	98.7%	13,532	13,626
5050 · Unemployment Tax	3	101	(98)	2,660	2,376	2,623	(246)	90.6%	2,593	2,623
5060 · Worker's Compensation	1,038	1,038	0	11,450	12,512	12,512	(0)	100.0%	12,454	12,512
6020 · Advertising	744	600	144	17,324	10,589	9,402	1,187	112.6%	15,250	9,402
6040 · Automobile Mileage	0	0	0	253	217	217	0	100.0%	250	217
6080 · Cart Paths	0	0	0	2,282	2,829	3,763	(935)	75.2%	3,000	3,763
6090 · Cash (Over)/Short	(11)	0	(11)	(1,011)	(14)	(923)	909	1.5%	0	(923)
6110 · Cleaning Supplies	35	500	(465)	2,841	5,098	5,813	(715)	87.7%	3,400	5,813
6130 · Clubhouse Landscaping	0	0	0	15,595	19,141	12,638	6,503	151.5%	18,000	12,638
6140 · Computer Expense / Suppor	1,341	1,974	(633)	16,426	10,395	10,612	(217)	98.0%	13,850	10,612
6150 · Consulting Fees	0	0	0	1,825	3,144	3,144	0	100.0%	1,850	3,144
6180 · Credit Card Fees	477	770	(293)	45,485	62,075	62,616	(541)	99.1%	45,000	62,616
6200 · Driving Range Supplies	0	0	0	3,931	4,436	4,437	(0)	100.0%	5,000	4,437
6210 · Dues, Licesnses & Certificat	150	400	(250)	3,190	3,233	3,483	(250)	92.8%	3,300	3,483
6240 · Equipment Rental	82	84	(2)	7,787	5,426	5,430	(4)	99.9%	9,000	5,430
6250 · Equipment Repairs & Parts	305	800	(495)	29,237	32,461	33,847	(1,386)	95.9%	30,000	33,847

Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
6265 · Equipment Lease	0	0	0	6,600	6,600	6,600	0	100.0%	6,600	6,600
6310 · Fuel & Oil	0	0	0	19,211	15,607	15,710	(103)	99.3%	22,000	15,710
6315 · Golf Car Lease	0	0	0	87,385	87,385	87,385	0	100.0%	87,385	87,385
6350 · Irrigation Supplies / Pumph	0	0	0	9,260	13,001	13,001	0	100.0%	12,000	13,001
6354 · Laundry	0	200	(200)	8,036	4,018	4,418	(400)	90.9%	7,000	4,418
6360 · Legal Fees	0	1,000	(1,000)	467	0	1,000	(1,000)	0.0%	1,500	1,000
6370 · Liability Insurance	(310)	2,122	(2,432)	21,894	23,038	25,470	(2,432)	90.4%	23,100	25,470
6400 · Maintenance Agreements	0	0	0	3,935	5,336	4,437	899	120.3%	3,500	4,437
6405 · Maintenance & Repair	1,995	2,000	(5)	18,174	16,020	15,434	586	103.8%	18,500	15,434
6410 · Maint. Supplies/Tools	0	0	0	3,870	4,034	4,034	0	100.0%	4,000	4,034
6420 · Meals	0	0	0	2,122	2,613	2,611	3	100.1%	2,500	2,611
6450 · Office Equipment	0	1,900	(1,900)	3,140	713	2,187	(1,474)	32.6%	3,300	2,187
6480 · Operating Supplies	144	2,325	(2,181)	15,657	14,559	16,777	(2,218)	86.8%	18,000	16,777
6485 · Paper/Plastic Goods	131	200	(69)	11,912	11,698	11,546	152	101.3%	12,000	11,546
6510 · Pest Control	0	0	0	5,000	6,504	6,504	0	100.0%	6,500	6,504
6580 · Sand	0	0	0	13,753	14,282	14,282	0	100.0%	14,000	14,282
6585 · Satellite TV / Music	0	209	(209)	3,164	1,478	1,601	(123)	92.3%	3,300	1,601
6590 · Schools & Seminars	0	0	0	2,497	1,419	1,419	0	100.0%	3,500	1,419
6600 · Security Systems	70	70	(0)	839	839	839	(0)	100.0%	840	839
6610 · Seeds, Chems & Fertilizer	0	0	0	92,459	93,196	93,196	0	100.0%	92,000	93,196
6630 · Signage	0	0	0	157	445	445	0	100.0%	400	445
6632 · Smallwares	20	125	(105)	2,401	2,729	2,875	(146)	94.9%	2,000	2,875
6634 · Spoilage	200	240	(40)	3,405	2,315	2,590	(275)	89.4%	3,000	2,590
6650 · Telephone	1,350	1,360	(10)	15,046	15,624	15,641	(17)	99.9%	15,300	15,641
6660 · Toilet Rental & Supplies	0	0	0	980	952	1,048	(96)	90.9%	1,000	1,048
6690 · Trash Removal	449	426	23	2,736	5,617	5,594	23	100.4%	2,800	5,594
6710 · Uniforms	18	75	(57)	8,534	6,497	6,744	(247)	96.3%	8,750	6,744
6715 · Utilities	3,764	4,813	(1,049)	67,569	67,065	67,736	(671)	99.0%	72,500	67,736
6720 · Vehicle Maintenance	34	0	34	1,518	1,951	1,917	34	101.8%	1,500	1,917
6740 · Water System Maintenance	925	2,000	(1,076)	14,916	13,866	16,147	(2,281)	85.9%	14,000	16,147
Total Expense	52,649	68,499	(15,850)	1,532,500	1,564,010	1,574,849	(10,839)	99.3%	1,605,707	1,574,849
Net Ordinary Income	(49,857)	(58,514)	8,657	223,144	804,082	807,212	(3,131)		111,358	807,212
Other Income/Expense										
Other Income										
3125 · Fund Raising Income	0	0	0	9,525	226	226	(1)	99.8%	8,000	226
3210 · Grant Income	0	0		0	1,203	984	219	122.2%	0	984
Total Other Income	0	0	0	9,525	1,428	1,210	218	118.0%	8,000	1,210
Other Expense										
6283 · Fund Raising Expenditure	0	0	0	9,365	209	209	0	100.1%	8,000	209
Total Other Expense	0	0	0	9,365	209	209	0	100.1%	8,000	209
Net Other Income	0	0	0	160	1,219	1,001	218	121.8%	0	1,001
Net Income	**(49,857)**	**(58,514)**	**8,657**	**223,304**	**805,300**	**808,213**	**(2,913)**		**111,358**	**808,213**

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3031 · Memberships	1,972	3,707	(1,735)	410,989	196,275	192,854	3,421	101.8%	362,000	192,854
3032 · Punch Cards	(118)	0	(118)	141,223	46,149	46,368	(218)	99.5%	141,500	46,368
3033 · Daily Admissions	27,425	20,000	7,425	319,311	168,857	156,510	12,347	107.9%	296,000	156,510
3034 · Gymnastics Programs	3,190	5,000	(1,810)	111,920	59,857	59,707	150	100.3%	101,750	59,707
3035 · Aquatic Programs	659	1,000	(341)	18,661	13,777	14,415	(638)	95.6%	25,000	14,415
3036 · Fitness Programs	1,452	1,200	252	59,626	23,223	23,161	62	100.3%	57,000	23,161
3037 · Child Care	(10)	0	(10)	4,604	1,452	1,462	(10)	99.3%	5,100	1,462
3038 · Vending	0	500	(500)	2,574	2,055	2,015	41	102.0%	3,200	2,015
3039 · Climbing Wall	139	200	(61)	6,126	2,806	2,695	111	104.1%	5,000	2,695
3040 · Retail Sales	635	500	135	27,966	11,827	11,625	202	101.7%	26,000	11,625
3041 · Concessions	492	800	(308)	8,161	3,380	3,515	(135)	96.2%	9,000	3,515
3080 · User Fees-Adult	6,850	400	6,450	82,839	57,784	54,308	3,476	106.4%	77,250	54,308
3085 · User Fees-Youth	629	10,050	(9,421)	168,665	92,527	96,743	(4,216)	95.6%	160,500	96,743
3110 · Interest Income	0	15	(15)	27,967	3,161	3,165	(5)	99.9%	17,500	3,165
3111 · Interest Income County	0	0	0	1,122	1,763	1,537	226	114.7%	1,000	1,537
3123 · Special Events/Tournaments	0	0	0	11,775	4,756	4,757	(2)	100.0%	12,025	4,757
3124 · Sponsorships	2,635	2,500	135	11,550	4,335	4,200	135	103.2%	9,500	4,200
3170 · Miscellaneous Income	0	0	0	8,630	8,651	8,151	500	106.1%	0	8,151
3172 · Facility Rental Fees	17,691	8,000	9,691	53,853	36,572	27,160	9,412	134.7%	54,525	27,160
3173 · Skate Rentals	6,980	3,500	3,480	11,246	14,026	9,123	4,903	153.7%	11,500	9,123
3180 · Property Tax Income-Current	633	1,213	(580)	656,185	827,593	828,495	(902)	99.9%	828,495	828,495
3181 · Property Tax-Delinquent	0	0	0	(276)	1	1	0	100.0%	0	1
3200 · Specific Ownership Taxes	13,368	12,000	1,368	172,973	163,653	158,456	5,197	103.3%	152,500	158,456
3209 · Donations	0	0	0	(900)	0	0	0	0.0%	(1,000)	0
Total Income	84,622	70,585	14,036	2,316,787	1,744,478	1,710,421	34,057	102.0%	2,355,345	1,710,421
Cost of Goods Sold										
6425 · Merchandise	682	650	32	19,099	9,294	9,017	277	103.1%	17,500	9,017
Total COGS	682	650	32	19,099	9,294	9,017	277	103.1%	17,500	9,017
Gross Profit	83,939	69,935	14,004	2,297,687	1,735,185	1,701,404	33,781	102.0%	2,337,845	1,701,404
Expense										
5010 · Salaries	47,327	47,327	(0)	653,649	635,951	635,952	(1)	100.0%	723,750	635,952
5020 · Wages	39,411	41,850	(2,439)	553,632	446,291	446,978	(687)	99.8%	588,160	446,978
5024 · Pension Contributions	3,253	3,344	(91)	45,269	40,584	40,635	(52)	99.9%	49,197	40,635
5025 · Contract Labor	315	0	315	29,940	11,525	11,560	(35)	99.7%	27,600	11,560
5030 · Health Insurance	17,293	17,628	(335)	165,785	199,063	199,449	(386)	99.8%	223,782	199,449
5040 · Medicare Tax	1,255	1,516	(261)	17,462	15,677	16,175	(499)	96.9%	19,023	16,175
5050 · Unemployment Tax	71	309	(238)	3,605	2,596	3,068	(471)	84.6%	3,936	3,068
5060 · Worker's Compensation	1,136	1,134	2	10,935	13,816	13,810	6	100.0%	13,627	13,810
6000 · Accounting Fees	0	0	0	13,850	11,700	11,700	0	100.0%	13,850	11,700
6010 · Adult Program Supplies	3	150	(147)	2,706	2,279	2,517	(238)	90.6%	2,500	2,517
6020 · Advertising	2,256	475	1,781	24,562	13,884	12,474	1,411	111.3%	27,500	12,474
6035 · Aquatics	139	150	(11)	2,071	1,462	1,624	(162)	90.0%	3,500	1,624
6040 · Automobile Mileage	0	100	(100)	1,745	301	501	(200)	60.1%	3,050	501
6070 · Board/Staff Development	1,779	2,000	(221)	2,122	2,789	2,918	(128)	95.6%	3,000	2,918
6090 · Cash (Over)/Short	(78)	0	(78)	(374)	(324)	(226)	(98)	143.2%	0	(226)
6110 · Cleaning Supplies	792	800	(8)	9,728	30,435	12,698	17,737	239.7%	9,900	12,698
6130 · Clubhouse Landscaping	0	0	0	1,746	305	305	0	100.0%	2,500	305

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
6140 · Computer Expense / Support	715	1,100	(385)	20,771	25,390	26,144	(754)	97.1%	28,700	26,144
6150 · Consulting Fees	2,000	3,000	(1,000)	12,767	13,869	11,741	2,128	118.1%	15,000	11,741
6180 · Credit Card Fees	1,627	1,325	302	24,848	13,903	13,426	476	103.5%	24,700	13,426
6210 · Dues, Licesnses & Certificatio	511	350	161	10,552	8,951	9,036	(86)	99.1%	10,150	9,036
6220 · Election Supplies	0	5,500	(5,500)	0	510	6,010	(5,500)	8.5%	7,500	6,010
6240 · Equipment Rental	68	0	68	3,228	872	740	132	117.9%	1,800	740
6250 · Equipment Repairs & Parts	300	200	100	5,613	12,441	12,633	(191)	98.5%	8,400	12,633
6273 · Field Trips-Youth	446	550	(104)	13,096	5,865	5,861	4	100.1%	14,000	5,861
6274 · Field Trips-Adult / Teen	0	0	0	666	0	279	(279)	0.0%	1,500	279
6295 · Fitness	0	150	(150)	1,836	1,752	2,004	(252)	87.4%	2,400	2,004
6310 · Fuel & Oil	808	900	(92)	11,227	6,618	6,316	302	104.8%	9,500	6,316
6333 · Gymnastics	10	150	(140)	7,339	1,067	1,357	(290)	78.6%	6,000	1,357
6350 · Irrigation Supplies / Pumphou	0	0	0	3,550	3,429	3,429	0	100.0%	2,500	3,429
6355 · League Supplies	0	300	(300)	12,766	4,865	7,058	(2,193)	68.9%	12,000	7,058
6360 · Legal Fees	0	3,300	(3,300)	12,080	6,813	9,575	(2,762)	71.2%	6,000	9,575
6370 · Liability Insurance	(19)	3,562	(3,581)	38,650	39,790	43,373	(3,582)	91.7%	40,160	43,373
6400 · Maintenance Agreements	2,700	3,100	(400)	27,649	25,135	21,686	3,449	115.9%	26,000	21,686
6405 · Maintenance & Repair	2,936	3,300	(364)	41,594	27,660	27,032	628	102.3%	32,500	27,032
6410 · Maint. Supplies/Tools	1,636	1,550	86	25,673	14,517	15,022	(504)	96.6%	29,750	15,022
6420 · Meals	68	1,175	(1,107)	4,751	855	1,986	(1,131)	43.1%	4,600	1,986
6450 · Office Equipment	973	973	0	16,253	12,596	12,596	0	100.0%	16,500	12,596
6480 · Operating Supplies	1,044	1,000	44	13,960	9,200	9,707	(507)	94.8%	12,050	9,707
6485 · Paper/Plastic Goods	351	400	(49)	5,432	3,875	3,882	(7)	99.8%	5,000	3,882
6518 · Pool Chemicals & Supplies	77	750	(673)	27,725	23,171	22,590	580	102.6%	26,500	22,590
6561 · Payroll Expenses	25	4,700	(4,675)	1,117	759	5,513	(4,754)	13.8%	6,000	5,513
6585 · Satellite TV / Music	291	291	(0)	3,313	3,432	3,432	(0)	100.0%	3,375	3,432
6590 · Schools & Seminars	0	0	0	11,057	3,026	3,076	(50)	98.4%	11,475	3,076
6600 · Security Systems	111	113	(2)	1,321	1,333	1,338	(5)	99.6%	1,325	1,338
6610 · Seeds, Chems & Fertilizer	0	0	0	8,083	7,505	7,505	0	100.0%	8,500	7,505
6630 · Signage	0	0	0	1,519	285	723	(437)	39.5%	1,000	723
6631 · Special Events	0	0	0	10,282	2,068	2,058	10	100.5%	9,000	2,058
6635 · Summer Program Supplies	0	0	0	2,398	3,334	3,334	0	100.0%	2,500	3,334
6650 · Telephone	1,423	1,623	(201)	18,541	18,591	18,764	(173)	99.1%	18,575	18,764
6660 · Toilet Rental & Supplies	0	0	0	2,725	1,675	1,675	0	100.0%	3,400	1,675
6680 · Transportation	0	100	(100)	5,051	1,155	1,168	(13)	98.9%	6,000	1,168
6690 · Trash Removal	238	244	(6)	3,717	3,006	3,017	(11)	99.6%	3,900	3,017
6710 · Uniforms	258	100	158	3,854	3,177	3,019	158	105.2%	3,700	3,019
6715 · Utilities	17,509	19,575	(2,066)	202,862	178,432	182,436	(4,005)	97.8%	208,600	182,436
6720 · Vehicle Maintenance	73	500	(427)	2,480	2,262	2,920	(658)	77.5%	2,900	2,920
6730 · Youth Program Supplies	219	200	19	4,504	1,871	2,202	(331)	85.0%	4,500	2,202
6735 · Volunteer Support	0	0	0	227	200	200	0	100.0%	350	200
6740 · Water System Maintenance	663	450	213	6,979	7,083	6,788	295	104.3%	7,000	6,788
Total Expense	152,012	177,314	(25,303)	2,170,487	1,930,675	1,934,788	(4,113)	99.8%	2,360,185	1,934,788
Net Ordinary Income	(68,072)	(107,379)	39,307	127,200	(195,490)	(233,384)	37,894		(22,340)	(233,384)
Other Income/Expense										
Other Income										
3122 · Grand Classic Revenue	5,000	3,000	2,000	20,000	5,000	3,000	2,000	166.7%	20,000	3,000
3125 · Fund Raising Income	0	0	0	1,884	432	432	0	100.0%	1,500	432
3183 · Property Tax Income O&M	63	0	63	74,214	96,070	96,433	(363)	99.6%	96,433	96,433
3210 · Grant Income	2,500	0	2,500	1,500	63,988	45,118	18,869	141.8%	1,500	45,118
3605 · Lost and Found	(29)	0	(29)	0	0	0	0	0.0%	0	0

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Total Other Income	7,534	3,000	4,534	97,598	165,490	144,983	20,506	114.1%	119,433	144,983
Other Expense										
6330 · Grants & Donations	0	0	0	8,926	9,994	9,614	380	103.9%	9,500	9,614
6283 · Fund Raising Expenditure	0	0	0	1,227	435	435	0	100.0%	1,500	435
9050 · Treasurer's Fees	35	61	(26)	36,563	46,271	46,246	26	100.1%	46,245	46,245
Total Other Expense	35	61	(26)	46,716	56,700	56,295	405	100.7%	57,245	56,294
Net Other Income	7,499	2,939	4,559	50,882	108,789	88,689	20,101	122.7%	62,188	88,688
Net Income	**(60,573)**	**(104,440)**	**43,866**	**178,082**	**(86,701)**	**(144,695)**	**57,995**		**39,848**	**(144,695)**
					95.64%				101.65%	92.73%

Fraser Valley Fraser Valley Metropolitan Recreation District
The Foundry Cinema Bowl
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3011 · Bowling Sales	14,814	18,000	(3,186)	302,324	187,538	190,348	(2,810)	98.5%	341,750	190,348
3038 · Vending / Arcade	0	500	(500)	10,175	5,646	5,697	(51)	99.1%	12,000	5,697
3041 · Concessions	3,333	2,500	833	116,292	38,321	37,122	1,199	103.2%	125,000	37,122
3043 · Movie Sales	8,094	5,000	3,094	407,862	112,671	106,611	6,060	105.7%	440,000	106,611
3060 · Food	3,111	7,000	(3,889)	176,410	75,220	79,854	(4,634)	94.2%	190,000	79,854
3070 · Food Discounts	(62)	(150)	88	(6,119)	(2,005)	(2,158)	153	92.9%	(6,500)	(2,158)
3123 · Special Events	0	0	0	1,830	697	697	0	100.0%	1,000	697
3124 · Sponsorships	2,283	3,200	(917)	40,014	27,473	28,509	(1,036)	96.4%	44,500	28,509
3130 · Beverage	6,085	14,000	(7,915)	200,374	113,736	122,810	(9,074)	92.6%	210,000	122,810
3131 · Beverage Discounts	(40)	(76)	37	(766)	(494)	(544)	50	90.8%	(1,000)	(544)
3170 · Miscellaneous Income	0	0	0	24	30	30	(0)	99.0%	0	30
3172 · Facility Rental Fees	0	0	0	15,530	4,315	4,195	120	102.9%	15,000	4,195
3205 · Tournaments	0	1,000	(1,000)	821	5,220	6,540	(1,320)	79.8%	1,000	6,540
Total Income	37,618	50,974	(13,356)	1,264,771	568,368	579,711	(11,343)	98.0%	1,372,750	579,711
Cost of Goods Sold										
4010 · Cost of Food	1,158	3,500	(2,342)	84,934	37,047	38,605	(1,558)	96.0%	94,312	38,605
4030 · Cost of Beverages	1,074	4,200	(3,126)	58,816	34,777	38,443	(3,666)	90.5%	63,321	38,443
6426 · Cost of Movies	3,952	2,000	1,952	203,524	46,632	43,256	3,376	107.8%	213,262	43,256
6427 · Cost of Concessions	872	750	122	30,428	9,594	9,221	373	104.1%	31,579	9,221
Total COGS	7,056	10,450	(3,394)	377,702	128,050	129,525	(1,475)	98.9%	402,474	129,525
Gross Profit	30,563	40,524	(9,961)	887,069	440,318	450,186	(9,868)	97.8%	970,276	450,186
Expense										
5010 · Salaries	4,615	4,615	0	53,077	60,000	59,998	2	100.0%	58,000	59,998
5020 · Wages	9,153	12,500	(3,347)	252,529	162,586	166,018	(3,432)	97.9%	292,500	166,018
5024 · Pension Contributions	516	642	(126)	11,460	8,347	8,476	(129)	98.5%	13,144	8,476
5030 · Health Insurance	595	892	(297)	0	6,546	8,921	(2,375)	73.4%	11,500	8,921
5040 · Medicare Tax	222	248	(26)	5,204	3,783	3,782	0	100.0%	5,583	3,782
5050 · Unemployment Tax	9	51	(42)	1,079	663	734	(71)	90.3%	1,052	734
5060 · Worker's Compensation	310	310	(1)	2,665	3,899	3,900	(1)	100.0%	3,714	3,900
6020 · Advertising & Promotion	0	0	0	14,142	8,065	8,066	(1)	100.0%	13,000	8,066
6040 · Automobile Mileage	0	0	0	107	0	0	0	0.0%	100	0
6090 · Cash (Over)/Short	(20)	0	(20)	786	(360)	(321)	(39)	112.3%	0	(321)
6110 · Cleaning Supplies	310	450	(140)	7,974	5,218	5,780	(562)	90.3%	8,500	5,780
6140 · Computer Expense / Support	0	0	0	5,080	2,499	2,499	0	100.0%	2,000	2,499
6150 · Consulting Fees	200	250	(50)	2,500	2,275	2,325	(50)	97.8%	3,000	2,325
6180 · Credit Card Fees	1,006	1,500	(494)	26,782	13,279	13,780	(501)	96.4%	27,000	13,780
6210 · Dues, Licenses & Certifications	18	0	18	4,000	1,655	1,663	(8)	99.5%	4,000	1,663
6240 · Equipment Rental	144	144	(0)	1,520	1,375	1,376	(0)	100.0%	1,680	1,376
6250 · Equipment Repairs & Parts	265	200	65	3,983	7,606	7,712	(106)	98.6%	3,500	7,712
6270 · Facility Lease	16,112	16,111	1	266,018	220,000	219,999	1	100.0%	300,000	219,999
6354 · Laundry	52	200	(148)	3,697	2,524	2,664	(140)	94.7%	4,200	2,664
6355 · League & Tournament Supplies	0	0	0	53	0	0	0	0.0%	100	0
6360 · Legal Fees	760	0	760	1,027	3,604	2,730	874	132.0%	1,000	2,730
6370 · Liability Insurance	(119)	814	(933)	8,899	8,838	9,771	(933)	90.5%	10,000	9,771
6400 · Maintenance Agreements	0	110	(110)	4,027	5,123	5,148	(25)	99.5%	4,500	5,148
6405 · Maintenance & Repair	135	750	(615)	12,220	3,155	4,270	(1,115)	73.9%	13,000	4,270
6410 · Maint. Supplies/Tools	25	250	(225)	3,530	2,621	2,893	(272)	90.6%	4,000	2,893

Fraser Valley Fraser Valley Metropolitan Recreation District
The Foundry Cinema Bowl
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
6420 · Meals	0	0	0	410	0	0	0	0.0%	500	0
6480 · Operating Supplies	216	100	116	3,366	1,535	1,505	30	102.0%	3,250	1,505
6485 · Paper Goods / Supplies	304	600	(296)	10,151	5,210	5,822	(612)	89.5%	9,500	5,822
6585 · Satellite TV / Music	260	270	(10)	3,107	2,924	2,868	56	102.0%	3,000	2,868
6590 · Schools & Seminars	0	0	0	4,321	0	0	0	0.0%	1,000	0
6600 · Security Systems	0	0	0	450	276	276	0	100.0%	540	276
6631 · Special Events	0	0	0	357	939	939	0	100.0%	500	939
6632 · Smallwares	0	0	0	1,726	314	314	(0)	99.9%	2,000	314
6634 · Spoilage	42	0	42	0	1,556	1,514	42	102.8%	1,100	1,514
6650 · Telephone	318	318	0	3,011	3,793	3,792	0	100.0%	3,575	3,792
6690 · Trash Removal	182	400	(218)	4,796	3,153	3,584	(431)	88.0%	6,000	3,584
6710 · Uniforms	0	0	0	1,168	0	0	0	0.0%	1,000	0
6715 · Utilities	4,744	4,350	394	32,466	31,061	31,859	(799)	97.5%	36,500	31,859
Total Expense	40,373	46,076	(5,702)	757,689	584,060	594,657	(10,597)	98.2%	853,538	594,657
Net Ordinary Income	(9,811)	(5,552)	(4,259)	129,381	(143,743)	(144,471)	728	99.5%	116,739	(144,471)
Other Income/Expense										
Other Income										
3210-1 · Grant Income	10,000	0	10,000	0	12,693	2,692	10,001	471.5%	0	2,692
Total Other Income	10,000	0	10,000	0	12,693	2,692	10,001	471.5%	0	2,692
Net Other Income	10,000	0	10,000	0	12,693	2,692	10,001	471.5%	0	2,692
Net Income	**189**	**(5,552)**	**5,741**	**129,381**	**(131,050)**	**(141,779)**	**10,729**		**116,739**	**(141,779)**

Fraser Valley Metropolitan Recreation District
Capital Expenditures
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Income										
3124 · Sponsorships	0	0	0	17,495	0	0	0	0.0%	0	0
3170 · Miscellaneous Income	0	0	0	8,662	0	0	0	0.0%	0	0
3210 · Grants & Donations	5,585	6,500	(915)	4,800	12,585	9,000	3,585	0.0%	7,500	9,000
Total Income	5,585	6,500	(915)	30,957	12,585	9,000	3,585	0.0%	7,500	9,000
Gross Profit	5,585	6,500	(915)	30,957	12,585	9,000	3,585	0.0%	7,500	9,000
	5,585	6,500	(915)	30,957	12,585	9,000	3,585	0.0%	7,500	9,000
Other Expense										
9077 · Capital Expenditure-Parks & Rec										
9077-04 · Ice Rink Refrigeration Project	0	0	0	8,499	0	0	0	0.0%	0	0
9077-01 · Capital Exp - Parks & Rec	2,200	4,830	(2,630)	186,605	53,962	56,592	(2,630)	28.8%	187,300	53,962
9077-02 · Capital Lease - Parks & Rec	2,672	2,707	(35)	19,753	25,902	25,937	(35)	73.0%	35,475	25,902
Total 9077 · Total Capital-Parks & Rec	4,872	7,537	(2,665)	214,857	79,864	82,529	(2,665)	35.8%	222,775	79,864
9078 · Capital Expenditure-Golf Course										
9078-01 · Capital Exp - Golf Course	5,693	17,533	(11,840)	170,165	23,900	29,162	(5,262)	19.6%	122,000	29,162
9078-02 · Capital Lease - Golf Course	672	672	0	126,720	123,330	123,330	(0)	98.7%	125,011	123,330
Total 9078 · Total Capital-Golf Course	6,366	18,205	(11,839)	296,885	147,229	152,492	(5,263)	59.6%	247,011	152,492
Total Other Expense	11,237	25,742	(14,505)	511,742	227,094	235,021	(7,927)	48.3%	469,786	232,356
	(11,237)	(25,742)	14,505	(511,742)	(227,094)	(235,021)	7,927	48.3%	(469,786)	(232,356)
Net Income	**(5,652)**	**(19,242)**	**13,590**	**(480,785)**	**(214,509)**	**(226,021)**	**11,512**		**(462,286)**	**(223,356)**

Parks and Recreation	2020 Budget	Actual To Date	Year End
Mini Bus Vehicle Lease	7,200	7,190	7,190
Parks Truck Lease	12,575	12,551	12,551
Gen Rec Mini Bus Lease (new)	7,700	6,161	6,161
Parks 5-Year Equipment Lease	8,000	-	-
Total Capital Leases	35,475	25,902	25,902
Pump Station	85,000		-
Gymnastics Mats	6,600	6,555	6,555
Tennis Court Renovation	15,000	11,819	11,819
Standing Mower	6,700		-
Ice Rink Concrete	31,000		-
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	13,371	13,370
Steam Room Tile	-	9,382	9,382
Total Capital - Parks & Recreation	**222,775**	**79,864**	**79,864**

Pole Creek Golf Club	2020 Budget	Actual To Date	Year End
2015 - 5 Year Equipment Lease (12022 /Ally)	3,646	2,735	2,737
2016 - 5 Year Equipment Lease (12055, 12056)	35,757	35,759	35,757
2017 - 5 Year Equipment Lease (12103)	21,176	21,176	21,176
2018 - 5 Year Equipment Lease (12139)	16,458	16,458	16,458
2019 - 5 Year Equipment Lease (12193)	16,038	16,038	16,038
2019 - Ally Truck Lease	8,069	8,069	8,069
2020 - 5 Year Equipment Lease (12262)	23,867	23,095	23,095
Total Capital Leases	125,011	123,330	123,330
Cart Path Phase IV	100,000	-	-
Gaylord Reservoir Repair	12,000	4,174	4,174
Convection Oven	-	7,499	7,499
Computer Server	-	5,693	5,693
Snowmobile	-	3,000	3,000
Refridgerator	-	3,533	3,533
Total Capital - Pole Creek Golf	**237,011**	**147,229**	**147,229**

Fraser Valley Metropolitan Recreation District
Debt Service
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3111 · Interest Income County	0	0	0	1,947	2,363	2,091	272	131.3%	1,800	2,091
3170 · Bond Sale Proceeds	0	0	0	0	4,827	4,827	0	0.0%	0	4,827
3181 · Property Tax-Delinquent	0	0	0	(457)	2	1	1	0.0%	0	1
3182 · Property Tax Income Debt	914	1,826	(912)	1,266,964	1,237,653	1,239,365	(1,712)	99.9%	1,239,365	1,239,365
Total Income	914	1,826	(912)	1,268,454	1,244,845	1,246,284	(1,439)	100.3%	1,241,165	1,246,284
Gross Profit	914	1,826	(912)	1,268,454	1,244,845	1,246,284	(1,439)	100.3%	1,241,165	1,246,284
Net Ordinary Income	914	1,826	(912)	1,268,454	1,244,845	1,246,284	(1,439)	100.3%	1,241,165	1,246,284
Other Income/Expense										
Other Expense										
9020 · Interest - Bonds	0	0	0	542,094	364,664	364,663	1	69.8%	522,768	364,663
9030 · Agent Fees	0	0	0	600	600	600	0	100.0%	600	600
9040 · Principal - Bonds	0	0	0	665,000	655,000	655,000	0	100.0%	655,000	655,000
9050 · Treasurer's Fees	46	91	(45)	63,424	62,001	62,058	(57)	99.9%	62,058	62,058
Total Other Expense	46	91	(45)	1,271,118	1,082,265	1,082,321	(56)	87.2%	1,240,426	1,082,321
Net Income	**868**	**1,735**	**(867)**	**(2,664)**	**162,581**	**163,963**	**(1,382)**		**739**	**163,963**

Fraser Valley Metropolitan Recreation District
Conservation Trust Funds
December 31, 2020

	Current Period			2019	Year to date			% YTD	Original 2020	Amended 2020
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3020 · Conservation Trust income	7,868	6,500	1,368	32,931	30,274	28,906	1,368	101.8%	29,750	28,906
3110 · Interest Income	1	5	(4)	381	186	194	(8)	74.6%	250	194
Total Income	7,869	6,505	1,364	33,312	30,460	29,100	1,360	101.5%	30,000	29,100
Gross Profit	7,869	6,505	1,364	33,312	30,460	29,100	1,360	101.5%	30,000	29,100
Net Ordinary Income	7,869	6,505	1,364	33,312	30,460	29,100	1,360	101.5%	30,000	29,100
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	12,000	(12,000)	0	10,000	22,000	(12,000)	0.0%	25,000	22,000
Total Other Expense	0	12,000	(12,000)	0	10,000	22,000	(12,000)	0.0%	25,000	22,000
Net Other Income	0	(12,000)	12,000	0	(10,000)	(22,000)	12,000	0.0%	(25,000)	(22,000)
Net Income	**7,869**	**(5,495)**	**13,364**	**33,312**	**20,460**	**7,100**	**13,360**		**5,000**	**7,100**

To: FVMRD Board of Directors
From: Golf Services Division
Date: January 26, 2021
Subject: Golf Department Report

Golf Shop:
I have started meeting with vendors to purchase merchandise for the 2021 season and will attend the apparel show the second week in February. Grand Links has been working together to get a grant from the tourism board and received $4,000 for marketing purposes for the coming season. We will be doing the Golf Expo in March; however, it will be a virtual event. We designed a virtual booth and then Grand Links will do a giveaway on line and hope to get some recognition and contacts. Lee was here last week and we were able to get Golf Now migrated to the new server. Hopefully this will help us with the numerous shut downs that we experienced last season and will provide a much smoother POS operation for 2021.

Turf Maintenance:
We have been getting all of our early orders in for fertilizer, chemicals, parts, etc. We do this every year to get 10-20% savings. The XC/Snowshoe track has been getting a lot of traffic, especially on weekends. When we go out to groom the track, we have been checking greens (this is the reason we started grooming). There is not much snow on the greens but there is enough and they are looking good.

Our biggest project of the winter is the remodeling the kitchen/locker room in the modular. The crew has had 50+ year old lockers that I think we got from the Henderson Mine and we have wanted to replace them for years. We are building 20 "Baseball Clubhouse" type lockers. These are the lockers you see in professional sports team's locker rooms. The guys are crushing it on this project. While we are redoing the lockers, we decided to remodel the kitchen that is in the same room as the lockers. We should be wrapped up with the project in a couple weeks.

Bistro 28:
Winter at the Bistro has been going well. We are at 25% capacity(28ppl) and have hit capacity at some point every weekend. We have been doing more to-go orders than last winter which is helping make up a little for the lower in-person dining numbers. I am receiving inquiries about rehearsal dinners for next summer and am hopeful that we will be able to host some if COVID-19 restrictions allow us.

Kai's homemade desserts have been selling very well and he has been coming up with new and different dinner specials that our customers really seem to like. We are not doing Prime Rib Saturday's anymore, instead we are offering Steak Night Specials each Saturday to give our culinary staff some freedom to get creative. Some of the hits include Greek style rack of lamb, Mole marinated NY strip steak with homemade roasted salsa and 30 day in-house aged grilled ribeye. Kai has also started baking dinner rolls so we hope to be able to offer homemade rolls each night moving forward. With Michelle's help, I have started working with a new marketing company called Marqii to expand Bistro 28's presence online. This replaces Single Platform which we felt wasn't meeting our needs. Marqii will allow us to update our information in one location and update immediately disperse the information to 80 social network platforms. We have been having issues with Trash Company so they did an audit on our account. After talking with them, we will be given a free month of service and a lower rate for the rest of 2021.

Pole Creek Golf Course Staff

To: FVMRD Board of Directors
From: Recreation Division
Date: January 26, 2021
Subject: Fraser Valley Rec Department Report

Grand Park Community Recreation Center (GPCRC)
We ended 2020 with 480 active memberships. We had 498 active memberships on March 15th when we closed the facility indicating a net loss of only 18 memberships overall. Our Holiday 3-month membership special (offered December 15 – January 15) was a success with 45 passes sold. In December we saw 7,224 reservations, an average of 240 patrons daily. We are continuing our reservation system for the month of February. On January 15th we implemented "dynamic" pricing increasing our Saturday and Sunday reservations to $9.00.

Recreation – Programming

Fitness and Gymnastics:
Fitness classes had 123 participants in December. Winter Conditioning was added in January as a Fitness offering. There were 211 total gymnastic enrollments in December indicating a slow trend upward. Attendance in the additional Holiday classes was lower than expected with many classes not filling up. The drop-in fee for non-members has been increased from $10 to $15 for trampoline classes and this is helping to make up some revenue. January enrollments are increasing and we are bringing back limited family gym starting in February.

Jules had 178 participants in her Aerial programs during 2020. There has been interest from the Aerial private students to start a youth Aerial team. If all goes well, they can start looking at some Denver competitions, with the ultimate goal of competing in Salt Lake City's "Aerialympics!" Jules is planning a student showcase, where Aerial students will have a chance to create unique choreography to present to their families. Stay tuned for a video of this show!

Afterschool Climbing Club is full for January and several adults have been participating in the Thursday night's lead climbing clinics. Belay hours will be offered in February on Fridays.

Aquatics:
The aquatics department continues to grow its program offerings. Ryan continues to recruit and train lifeguards; we now have 23 lifeguards on staff available to work. We also hired six new swim instructors, allowing us to offer more group and private lessons. Sharks Swim Club filled in December and January. Samantha is offering new Mermaid programs. Mermaid Morning will begin this Sunday for youth and enrollment filled up quickly and even has a waitlist. The children will get to wear their own mermaid tail, dive for treasure and make mermaid crafts. She is offering After School Mermaid Clubs in February and March, both of which are already full.

Licensed Child Care:
We are continuing to hold FVMRD Rec Camp After-school and Friday Rec Camp at the Rec Center. Rec Camp programs are seeing much lower numbers due to elementary school classes constantly going into Quarantine. We received an additional $2,500 grant from the State of Colorado in December for operating an essential service under the Cares Act. We received a total of $4,500 in grant funding in 2020. Additional grant dollars will be available in 2021 as Governor Polis called a special session of the state legislature to address the specific challenges to licensed child care posed by COVID-19. The Child Care Relief Grant Program (CCRG) will be distributed to all eligible providers. Grants awarded will be no less than $500 and no more than $35,000 per provider site. Emily has completed the three steps required for the application and we could potentially hear as early as this Monday.

Summer Day Camp will operate similar to last summer. The Office of Early Childhood does not have any plans to lessen childcare COVID regulations until next school year. However, if things improve, they will evaluate the situation and we will pivot accordingly.

General Programming**:**
We have started planning for summer and have booked a few of the specialty camps already. Callie has been reorganizing at the program building, making the space much more inviting for arts programming. She is offering 6 new youth and teen programs this Winter. With the increase of participation in Pottery classes our Kiln is in need of a tune-up. Mike the Kiln Guy is coming up from Denver this Tuesday morning to perform maintenance on it. Cross Country Ski programs are being offered in February.
Samantha offered a Red Cross CPR Class this month and she is working with Parks and Athletics to schedule one for staff in February.

Special Events**:**
Our 2021 Virtual Daddy Daughter Dance is open for registration. Emily has created kits that include a special keepsake, decorations, activities and more! They will be available for pick up on Saturday, February 6th starting at 9am.
The first Teen Night of 2021 was hosted at the IceBox on January 21st. This was a collaborative event with Granby Recreation. It was a cool event with the Black Lights and glow in the dark decorated masks.

Fraser Valley Sports Complex & IceBox Ice Rink
The Fraser Valley Sports Complex continues to see steady traffic. Locals and guests are taking advantage of skating and cross-country skiing at the FVSC. From January 1st through the 20th the Icebox had a 40% increase in visits compared to the same time period in 2020. Headwaters Trail Alliance continues quality maintenance at the FVSC. We are receiving many compliments on the "ballfield" loop.

Bull Frog TV Translator is in working order.

Athletics Programming
Youth after school programs in January at the IceBox include Pond Hockey, Learn to Skate, and Ice-Skating Club. There are 30 kids enrolled in these programs. Adult Leagues have started at the IceBox. There are 18 Hockey teams and 12 Curling teams participating in 2021. Each team will play 8 games plus play offs.
The Fraser Valley Hockey Association continues to use the rink for practices Monday – Friday as well as league play on the weekends. The IceBox has been hosting youth hockey players from all over the state as being one of the few outdoor, regulation size ice rinks in Colorado.

Facility Maintenance

Recreation Center
The new leisure pool boiler has been ordered through Tolin Mechanical and we are expecting delivery and install any day now. Tolin has advised us that the install will take approximately two days to complete.

The front entry snowmelt boiler went down and Tolin Mechanical was notified. They have ordered a new remote water cutoff sensor to complete the repair. We are expecting this to be fixed sometime this week. The front entry sidewalk concrete repair has been completed. Special thanks to Austin for assisting in this repair.

The domestic water heater pump impeller broke and started to leak. This has been repaired. The spa boiler pump has also been leaking. We have ordered parts to complete this repair. The ADA bathroom conversion has finally been completed. The lap pool water supply valve broke this past week and has been fixed.

Ryan is finalizing incorporating a CO2 system to the pool. We hope to have a vendor chosen by the end of the month. Ryan is confident we will have this system in place before March. The CO2 system creates cost savings and improves water quality making our pools healthier. CO2 offers a logical and potentially safer alternative to harsh chemicals in pools. In the past, muriatic acid was the preferred solution for lowering pH levels, but the benefits of carbon dioxide have been gaining popularity in part because it is a safer solution. The CO2 gas is injected, and when mixed with water, carbon dioxide (CO2) produces a mild carbonic acid which will reduce the pH level of pool water. Carbon dioxide also forms a natural bicarbonate buffer that stabilizes the pH levels in the pool. Another benefit to CO2 for lowering pH levels

in pools is that it is less labor intensive. CO2 doesn't require handling of dangerous muriatic acid so there is no fear of splashes that can cause burns to the skin. And carbon dioxide is also a more environmentally friendly solution.

Sports Complex

Jordan and John retrofitted two existing lights to LED. There are two remaining lights currently out that need to be repaired.

Foundry

Pinsetter 1, 5 & 7 were in need of repairs. Working with Blaine, these have been addressed.

Sincerely,
Fraser Valley Rec Staff

To: FVMRD Board of Directors
From: Scott Ledin, Administration Division
Date: January 22, 2021
Subject: District Administration Department Report

COVID-19

On Wednesday, January 20, 2021, Grand County Public Health issued an Amendment Order to the June 26, 2020 Standing Public Health Order (PHO) related to COVID-19 Pandemic Best Practice and activity specific measures: The amendment reflects the following changes that impact our operations:

- Extends the Grand County Public Health Director's June 26, 2020 Standing PHO, including this amendment and any previous amendments, until February 28, 2021.
- Terminates the nightly 10:00 p.m. curfew that went into effect on Friday, November 20, 2020 at 5:00 PM Note: The Statewide Level Orange "Last Call" for on premise liquor sales at restaurants will remain at 10:00 p.m.
- Updates capacity restrictions for gyms and fitness to be 25%, up to 50 people, indoors and outdoors in groups of 10 or less, per statewide level Orange restrictions updated on January 4, 2021. Gym capacities were previously at 25%, up to 25 people.
- Update restrictions to allow for basketball, cheer/dance, ice hockey, skiing, swimming/diving, and wrestling to occur as league sports if all sport-specific CDPHE-approved CHSAA rules are followed and the participating associations or teams notify Grand County Public Health of their intent to play.

Headwaters Trails Alliance (HTA)

In 2020, Grand County and HTA commissioned an Economic Impacts of Outdoor Recreation study in order to assess the economic and fiscal impacts of outdoor recreation tourism within Grand County and to review the economic and fiscal impacts, overall, of outdoor recreation assets on the county. The key findings include:

- Outdoor recreation tourism accounts for approximately 61% of the Grand County economy
- Overall impacts from outdoor recreation accounts for approximately 78% of the Grand County economy
- These impacts generate over 8058 of the county's jobs
- Spending by outdoor recreation tourists accounts for 73% of the county's sales tax revenues
- Outdoor tourism sales taxes contributed $1.25M to County's 'Open Lands, Rivers, and Trails' Fund in 2019
- Second homes account for 72% of residential property taxes in the county and most of the construction industry
- Homes closer to outdoor recreational assets show a 58% greater dollar per square foot value

The contribution of the county's outdoor recreation sector is significantly larger than that of any other industry in the county and continues its historical role of being the main driver behind the economy of Grand County. I have included the Draft study for your review and comment.

Colorado Special Districts Benchmarking

Our next meeting is scheduled for January 29th. We currently have 7 agencies who have opted in to the group. We are excited about the ability to better compare data with similar agencies and hope to engage a few more agencies to join the group.

2020 Audit
We plan to retain Watson Coon Ryan CPA firm to conduct the 2020 audit.

The Foundry Cinema & Bowl
Adult League play started back up the week of January 11, after our break since Thanksgiving. League nights are Mondays (mixed), Tuesdays (men's), and Wednesdays (women's). Movie capacity is back up to 25% or 22 people per screening. We have applied for a couple of grants related to the Foundry. They are detailed below. We are also looking into whether or not we may qualify for funding through a soon to be released "Shuttered Venue Operators Grant". I will keep you informed.

- ***Rural Theater Funding Grant***
  We submitted an application for the Rural Theaters COVID-19 Support Initiative Grant and were awarded $10,000. These funds were made possible by a partnership between the Office of Economic Development and International Trade, the Gates Family Foundation, the Boettcher Foundation, and the El Pomar Foundation, and the Colorado Educational and Cultural Facilities Authority. Once we receive the grant monies, we will split with Foundry ownership, per our amended lease agreement.

- ***Colorado Arts Relief Fund***
  The Colorado Arts Relief Fund provides $7.5 million to support arts, cultural and entertainment artists, crew members, and organizations affected by the COVID-19 pandemic. This funding initiative was passed by the State of Colorado legislature during the First Extraordinary Session of the 72nd General Assembly from the Small Business Relief Program created in Section 4-48.5-316, enacted by Senate Bill 20B-001. Applicants will be notified by email by January 31, of the result of the funding recommendations.

Marketing
Michelle had a meeting with Elev8 Marketing to discuss additional support in early 2021 as we determine the scope of work and a potential RFP moving forward in the future. Michelle is currently working on a "re-design" of our rack card to market all of our facilities. She is also working with Mary on a new rate card for Pole Creek Golf Club.

Human Resources Consultant
We have contracted with Culture Solutions Group (CSG) based in the Vail Valley to provide Human Resources support for the FVMRD. CGS has an extensive background in HR, compensation, benefits, team building, employment law, etc. and has worked with many Special Districts including recreation districts around the country. CSG is completing a Human Resources Assessment which consisted of a full audit of the human resource function. The process included conducting interviews with several managers and supervisors to discuss their needs and wants regarding HR, reviewing all current HR policies and processes and providing a final Recommendations Report to assist in setting priorities and revising or creating new systems as needed. We expect to receive the final report in the next week or so.

Sincerely,

District Administration