

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005					
BUDGET YEAR: 2022					
	2019	2020	2021	2021	2022
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	BUDGET	YEAR END PROJECTIONS	BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,688,263	1,768,896	2,294,417	2,294,417	2,613,780
OPERATING REVENUES					
GOLF COURSE	2,068,727	2,686,785	2,081,500	2,804,553	2,574,950
PARKS & RECREATION	1,451,690	737,778	1,067,000	1,291,735	1,436,200
FOUNDRY REVENUES	1,264,771	582,457	979,753	820,895	1,053,000
FUNDRAISING / GRANT REVENUES	30,514	40,339	21,500	14,360	18,750
TOTAL OPERATING REVENUES	4,815,702	4,047,359	4,149,753	4,931,543	5,082,900
NON-OPERATING REVENUES					
INTEREST INCOME	27,967	3,180	3,500	558	300
INTEREST INCOME - PROPERTY TAXES	1,122	1,763	1,500	1,584	1,500
MISCELLANEOUS / GRANTS	0	37,681	0	15,632	0
PROPERTY TAXES	730,123	923,664	944,477	942,832	1,149,971
SPECIFIC OWNERSHIP TAXES	172,973	163,653	157,000	168,000	167,000
TOTAL NON-OPERATING REVENUES	932,185	1,129,941	1,106,477	1,128,606	1,318,771
CONSERVATION TRUST REVENUES					
CONSERVATION TRUST	32,931	30,274	29,750	34,615	34,500
CONSERVATION TRUST - INTEREST	381	186	200	10	15
TOTAL CONSERVATION TRUST REVENUE	33,312	30,460	29,950	34,625	34,515
DEBT SERVICE REVENUES					
PROPERTY TAXES	1,266,507	1,237,655	1,240,882	1,238,451	1,252,014
SPECIFIC OWNERSHIP TAXES	0	0	0	0	0
BOND REFINANCING	0	15,838,602	0	0	0
INTEREST INCOME - PROPERTY TAXES	1,947	2,363	2,000	2,000	2,000
TOTAL DEBT SERVICE REVENUES	1,268,454	17,078,620	1,242,882	1,240,451	1,254,014
TOTAL REVENUES	7,049,653	22,286,381	6,529,062	7,335,225	7,690,200
OPERATING EXPENSES					
GOLF COURSE	1,845,419	1,888,793	1,956,987	2,063,051	2,157,598
PARKS & RECREATION	1,879,088	1,626,925	1,908,477	1,981,145	2,120,515
ADMINISTRATION	310,501	324,439	404,314	361,138	470,303
FOUNDRY EXPENSES	1,135,390	711,858	890,291	740,195	988,000
FUND RAISING EXPENSES	1,227	435	1,500	315	750
OPERATING GRANTS	8,926	9,994	9,500	9,352	9,500
TOTAL OPERATING EXPENSES	5,180,552	4,562,443	5,171,069	5,155,196	5,746,666
NON-OPERATING EXPENSES					
TREASURER'S FEES	36,564	46,271	47,224	47,269	57,475
DEBT SERVICE EXPENSES					
BOND INTEREST AND PRINCIPAL	1,207,694	1,020,263	1,180,200	1,180,300	1,190,700
BOND REFINANCING	0	15,833,775	0	0	0
TREASURER FEES	63,424	62,001	62,044	62,044	62,601
TOTAL DEBT SERVICE EXPENSES	1,271,118	16,916,039	1,242,244	1,242,344	1,253,301
TOTAL EXPENSE	6,488,234	21,524,754	6,460,537	6,444,809	7,057,442
GENERAL RESERVE FUND INCREASE (DECREASE)	530,771	568,586	37,937	857,684	597,530
CONSERVATION TRUST FUND INCREASE (DECREASE)	33,312	10,560	16,950	34,625	10,515
DEBT SERVICE FUND INCREASE (DECREASE)	(2,664)	162,581	638	(1,893)	713
NET REVENUE OVER (UNDER) EXPENSES	561,419	741,727	55,525	890,416	608,758
TOTAL FUNDS AVAILABLE (net revenue and reserve)	2,249,682	2,510,623	2,349,942	3,184,833	3,222,539
CAPITAL EXPENDITURES					
CAPITAL EXPENDED - POLE CREEK	296,885	147,229	452,268	471,869	455,520
CAPITAL EXPENDED - PARKS & REC	183,901	68,976	89,322	99,184	182,396
TOTAL CAPITAL EXPENDITURES	480,786	216,205	541,590	571,053	637,916
CAPITAL EXPENDITURES - CONSERVATION TRUST FUNDS	0	19,900	13,000	0	24,000
RESERVES					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	67,703	78,263	95,213	112,888	123,403
TABOR RESERVES STATE MANDATE (RESTRICTED)	75,000	75,000	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	126,936	289,517	290,155	287,624	288,337
GENERAL RESERVE FUND (UNASSIGNED)	374,699	271,387	302,050	312,359	335,450
GENERAL RESERVE FUND - FOUNDRY	129,381	(20)	89,442	80,680	145,680
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	387,912	1,076,384	737,437	1,331,063	1,284,466
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	607,265	503,885	219,054	414,166	332,285
TOTAL RESERVES	1,768,896	2,294,417	1,808,352	2,613,780	2,584,623
NET INCREASE (DECREASE) IN FUND BALANCE	80,633	525,521	(486,065)	319,363	(29,158)
BEGINNING FUND BALANCE	1,688,263	1,768,896	2,294,417	2,294,417	2,613,780
ENDING RESERVE FUNDS	1,768,896	2,294,417	1,808,352	2,613,780	2,584,623

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
DRAFT BUDGET 2022

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Parks & Recreation	Location	Dept	Source Funding	Actual 2019	Actual 2020	Budget 2021	Year end Projections 2021	Budget 2022
Mini Bus Vehicle Lease		General Rec		7,190	7,190	7,200	5,797	
2019 Pick-up w/ Dump Bed Lease	FVSC	Parks		12,563	12,551	12,550	12,551	12,551
2020 General Rec Mini Bus Lease		General Rec			6,161	12,322	12,321	12,321
2021 Parks Equipment 5-Year Lease	FVSC	Parks				10,000	4,427	10,024
2022 Mini Van Vehicle Lease		General Rec						4,000
IceBox Refrigeration	FVSC	Parks		8,499				
Source Funding - Grants & Doantions (Refunds)	FVSC	Parks		(8,662)				
Ice Resurfacing Machine	FVSC	Ice Rink		40,000				
Foam Pit Cubes	GPCRC	Gymnastics		23,225				
Slide Tower Repair / Re-surface	GPCRC	Natatorium		31,500				
Pool Furniture	GPCRC	Natatorium		10,272				
Elliptical 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 Variable 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			6,555			
Tennis Court Renovation	FVSC	Town			11,819			
Source Funding - Grants & Doantions	FVSC	Town			(2,500)			
Cybox 751 Treadmill	GPCRC	Fitness			12,836			
Family Changing Room ADA Conversion	GPCRC	Natatorium			15,068			
Source Funding - Grants & Doantions	GPCRC	Natatorium			(10,085)			
Steam Room Tile	GPCRC	Natatorium			9,382			
Ice Rink Concrete	FVSC	Ice Rink			2,500	2,500		
Source Funding - Grants & Doantions	FCSC	Ice Rink			(2,500)	(2,500)		
Cybox 750AT Elliptical w/PEM	GPCRC	Fitness				8,000	9,238	
Fire Panel Replacement	GPCRC	Maintenance				7,000	-	
Leisure Pool Boiler Heat Exchanger	GPCRC	Natatorium				20,250	29,850	
Ice Bumper Cars	FVSC	Ice Rink					10,000	
Ford F250 - Plow Truck	GPCRC	Maintenance					15,000	
Standing Mower	FVSC	Parks				7,000		8,000
Dry Sauna Wood Replacemenet	GPCRC	Natatorium				5,000		5,000
Park Entrance Signage	FVSC	Parks						10,000
Field Storage Unit	FVSC	Parks						5,000
Toro Sand Pro Infield Groomer	FVSC	Parks						14,500
Olympia Ice Resurfacer	FVSC	Ice Rink						20,000
Carpet Replacement (Meeting Room/LG office)	GPCRC							7,000
Lap Pool Boiler	GPCRC	Natatorium						30,000
Domain Controller	Admin							8,500
Hammerstrength Platform	GPCRC	Fitness						5,000
Expresso S3 Upright Bike	GPCRC	Fitness						7,500
Custom Tramp Pads	GPCRC	Gymnastics						9,000
Kiln Wheels and Shelves	Pottery St	General Rec						7,000
Snowplow for F250	GPCRC	Maintenance						7,000
Total Capital Expenditures - Parks & Recreation			-	183,901	68,976	89,322	99,184	182,396

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
DRAFT BUDGET 2022

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Golf Course	Location	Dept	Source Funding	Actual 2019	Actual 2020	Budget 2021	Year end Projections 2021	Budget 2022
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	-	29,883	2,737			
2016 - 5 Year Equipment Lease	PCGC	Turf Maint		35,756	35,757			
2017 - 5 Year Equipment Lease	PCGC	Turf Maint		21,176	21,176	21,176	21,176	
2018 - 5 Year Equipment Lease (exp 2022)	PCGC	Turf Maint		16,459	16,458	16,458	16,458	16,458
2019 - 5 Year Equipment Lease (exp 2023)				16,038	16,038	16,038	16,038	16,038
2019 - Ally Lease - Chevy 2500 (exp 2024)	PCGC	Turf Maint		7,408	8,069	8,069	8,069	8,069
2020 - 5 Year Equipment Lease (exp 2024)	PCGC	Turf Maint			23,095	23,095	23,095	23,095
2021 - 5 Year Equipment Lease (exp 2025)	PCGC	Turf Maint				28,000	26,310	26,310
2022 - 5 Year Equipment Lease (exp 2026)	PCGC	Turf Maint						14,100
Trim Rough Mower								
Tri Plex Mower								
Workman MDX Utility Vehicle (2)								
Cart Path Phase I, II, III & IV	PCGC	Turf Maint		137,780		234,432	235,432	233,000
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				
Refrigerator	PCGC	Bistro 28			3,533			
Snowmobile	PCGC	Turf Maint			3,000			
Convection Oven	PCGC	Bistro 28			7,499			
Computer Server	PCGC	Clubhouse			5,693			
Stair Replacement	PCGC	Clubhouse				55,000	53,675	
In-ground Trash Cans	PCGC	Turf Maint					7,063	
Ice Maker	PCGC	Bistro 28					11,803	
Gaylord Reservoir Repair	PCGC	Turf Maint			4,174	50,000	52,750	52,000
Dinerware Server	PCGC	Bistro 28						7,000
Domain Controller	PCGC	Clubhouse						7,000
Large Utility Vehicle	PCGC	Turf Maint						25,850
Weather Station	PCGC	Turf Maint						7,600
Walk-in Fridge	PCGC	Bistro 28						5,000
Point of Sales Software	PCGC	Bistro 28						14,000
Total Capital Expenditures - Pole Creek Golf Club				296,885	147,229	452,268	471,869	455,520
District Wide Capital Expenditures				480,786	216,205	541,590	571,053	637,916

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 DRAFT BUDGET 2022

DEBT SERVICE - NORMALIZED					
	Actual	Actual	Budget	Year End Projections	Budget
	2019	2020	2021	2021	2022
NON-OPERATING REVENUES					
Interest Income - County	1,947	2,363	2,000	2,000	2,000
Property Taxes Debt Service-Delinquent	(457)	2	0	(2,431)	0
Property Taxes Debt Service	1,266,964	1,237,653	1,240,882	1,240,882	1,252,014
Specific Ownership Taxes	0	0	0	0	0
Miscellaneous	0	4,827	0	0	0
Bond Sale Proceeds	0	13,595,000	0	0	0
Bond Premium	0	2,238,775	0	0	0
	1,268,454	17,078,620	1,242,882	1,240,451	1,254,014
NON-OPERATING EXPENSES					
Interest Expense - Bonds	542,094	364,663	449,900	449,900	435,300
Agent Fees	600	600	300	400	400
Debt Service Bond Principal	665,000	655,000	730,000	730,000	755,000
Treasurer's Fees	63,424	62,001	62,044	62,044	62,601
Bond Discount & Issuance	0	299,852	0	0	0
Refunding of Bonds	0	15,533,923	0	0	0
	1,271,118	16,916,039	1,242,244	1,242,344	1,253,301
Revenue Over (Under) Expenses	(2,664)	162,581	638	(1,893)	713
Beginning Debt Service Fund Balance	129,600	126,936	289,517	289,517	287,624
Ending Debt Service Fund Balance	126,936	289,517	290,155	287,624	288,337

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 DRAFT BUDGET 2022

CONSERVATION TRUST FUNDS - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
		2019	2020	2021	2021	2022
NON-OPERATING REVENUES						
3020	Conservation Trust Income	32,931	30,274	29,750	34,615	34,500
3110-1	Interest Income - Conservation Trust Fund	381	186	200	10	15
3210-1	Grant Income	0	0	0	0	0
TOTAL NON-OPERATING REVENUE		33,312	30,460	29,950	34,625	34,515
NON-OPERATING EXPENSES						
9070	Capital Expenditures	0	19,900	13,000	0	24,000
TOTAL NON-OPERATING EXPENSES		0	19,900	13,000	0	24,000
Revenue Over (Under) Expenses		33,312	10,560	16,950	34,625	10,515
	Beginning Conservation Trust Fund Balance	34,390	67,702	78,262	78,262	112,887
	Ending Conservation Trust Fund Balance	67,702	78,262	95,212	112,887	123,402

GENERAL FUND SUMMARY - NORMALIZED					
	Actual 2019	Actual 2020	Budget 2021	Year End Projections 2021	Budget 2022
Golf Course					
Operating Revenue					
Pro Shop	1,432,856	1,976,247	1,455,250	2,085,554	1,888,500
Turf Maintenance	23,775	15,276	20,750	20,980	20,150
Food & Beverage	612,096	694,061	605,500	697,373	666,300
Grant Revenue	0	1,203	0	646	0
Total Revenue	2,068,727	2,686,785	2,081,500	2,804,553	2,574,950
Operating Expenses					
Pro Shop	518,083	536,608	569,474	623,883	635,183
Turf Maintenance	724,325	752,497	800,222	794,859	877,454
Food & Beverage	603,011	599,688	587,291	644,309	644,961
Total Operating Expenses	1,845,419	1,888,793	1,956,987	2,063,051	2,157,598
Net Operating Income	223,308	797,992	124,513	741,502	417,352
The Foundry					
Operating Revenue					
The Foundry	1,264,771	569,765	979,753	818,595	1,053,000
Grant Revenue	0	12,693	0	2,300	0
Total Revenue	1,264,771	582,457	979,753	820,895	1,053,000
Operating Expenses					
The Foundry	1,135,390	711,858	890,291	740,195	988,000
Total Operating Expenses	1,135,390	711,858	890,291	740,195	988,000
Net Operating Income	129,381	(129,400)	89,462	80,700	65,000
Parks & Recreation					
Operating Revenue					
General Recreation	176,776	95,208	145,200	177,380	187,700
Parks & Facilities	162,993	131,349	184,000	226,664	230,000
Rec Center	1,110,421	511,221	736,300	861,862	1,017,000
Fund Raiser / Misc. Income	30,514	6,032	21,500	14,360	18,750
Grant Income	1,500	34,307	1,500	25,829	1,500
Total Revenue	1,482,204	778,116	1,088,500	1,306,095	1,454,950
Operating Expenses					
General Recreation	300,939	257,248	317,418	367,481	367,542
Parks & Facilities	384,953	374,162	407,260	458,841	500,646
Rec Center	1,193,196	995,514	1,183,799	1,154,823	1,252,327
Fund Raiser Expense	1,227	435	1,500	315	750
Grant Expenditures	1,426	1,994	1,500	1,852	1,500
Total Operating Expenses	1,881,741	1,629,353	1,911,477	1,983,312	2,122,765
Net Operating Income	(399,537)	(851,237)	(822,977)	(677,217)	(667,815)
Non-Operating					
Revenue					
Administration Revenue	857,971	1,004,190	1,007,916	1,014,455	1,199,021
Grant Revenue	0	29,681	0	15,590	0
Rec Center Property Tax Income (O&M)	74,214	96,070	98,561	98,561	119,750
Total revenue	932,185	1,129,941	1,106,477	1,128,606	1,318,771
Administration Expenses					
Administration Expense	310,501	324,439	404,314	361,138	470,303
Grants & Donations	7,500	8,000	8,000	7,500	8,000
Treasurer's Fees	32,842	41,446	42,296	42,341	51,488
Treasurer's Fees - O&M	3,722	4,826	4,928	4,928	5,987
Total Administration Expense	354,565	378,710	459,538	415,907	535,778
Net Non-Operating Income	577,620	751,231	646,939	712,699	782,993
District Net Operating Income					
Total Revenue	5,747,887	5,177,300	5,256,230	6,060,149	6,401,671
Total Operating Expenses	5,217,116	4,608,715	5,218,293	5,202,465	5,804,141
District Net Operating Income	530,771	568,586	37,937	857,684	597,530
Net Income/Loss- Golf Course	223,308	797,992	124,513	741,502	417,352
Net Income/Loss - The Foundry	129,381	(129,400)	89,462	80,700	65,000
Net Income/Loss - Parks & Recreation	178,083	(100,006)	(176,038)	35,482	115,178

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

FOUNDRY CINEMA & BOWL - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
		2019	2020	2021	2021	2022
Revenue						
3011 · Bowling Sales		302,324	187,538	238,514	263,612	288,000
3038 · Vending / Arcade		10,175	5,646	6,500	13,249	14,000
3041 · Concessions		116,292	38,321	88,529	62,476	81,500
3043 · Movie Sales		407,862	112,671	320,548	158,977	283,000
3060 · Food		170,291	73,215	129,639	98,100	133,000
3123 · Special Events		1,830	697	1,000	0	1,000
3124 · Sponsorships		40,014	27,473	40,000	31,067	37,000
3130 · Beverage		199,608	113,242	150,023	170,613	194,500
3172 · Facility Rentals		15,554	4,315	4,000	8,472	6,000
3205 · Tournaments		821	5,220	1,000	11,992	15,000
Total Revenue		1,264,771	568,338	979,753	818,558	1,053,000
Cost of Goods Sold						
4010 · Cost of Food		84,934	37,013	66,820	41,608	59,840
4030 · Cost of Beverages		58,816	34,777	52,771	43,264	50,960
6426 · Cost of Movies		203,524	46,632	160,274	76,192	141,500
6427 · Cost of Concessions		30,428	9,594	26,559	18,097	24,437
		377,702	128,016	306,424	179,161	276,737
Payroll Expenses						
5010 · Salaries		53,077	60,000	60,000	60,000	63,000
5020 · Wages		252,529	162,586	208,000	178,052	218,000
5024 · Pension Contributions		11,460	8,347	10,050	8,927	10,538
5030 · Health Insurance		0	6,546	7,228	9,377	11,526
5040 · Medicare Tax		5,204	3,783	3,886	3,962	4,075
5050 · Unemployment Tax		1,079	783	804	804	843
5060 · Worker's Compensation		2,665	3,899	2,572	1,258	3,081
Total Payroll Expense		326,014	245,943	292,540	262,380	311,063
6020 · Advertising & Promotion		14,142	8,084	7,500	5,999	5,500
6090 · Cash (Over)/Short		786	(360)	0	(252)	0
6110 · Cleaning Supplies		7,974	5,218	6,500	6,833	7,000
6140 · Computer Expense / Support		5,080	2,544	4,950	3,624	7,800
6150 · Consulting Fees		2,500	2,275	3,000	3,000	3,000
6180 · Credit Card Fees		26,782	13,279	20,000	21,000	25,000
6210 · Dues, Licenses & Certifications		4,000	1,655	2,000	574	2,000
6240 · Equipment Rental		1,520	1,375	1,680	1,790	1,800
6250 · Equipment Repairs & Parts		3,983	7,966	5,000	11,679	8,500
6270 · Facility Lease		266,018	220,000	150,000	150,000	240,000
6354 · Laundry		3,697	2,574	3,500	2,725	3,500
6355 · League & Tournament Supplies		53	0	100	0	0
6360 · Legal Fees		1,027	3,604	1,000	1,500	2,000
6370 · Liability Insurance		8,899	8,838	9,273	9,948	10,450
6400 · Maintenance Agreements		4,027	5,123	4,500	5,804	5,000
6405 · Maintenance & Repair		12,220	3,155	8,500	8,998	8,500
6410 · Maint. Supplies/Tools		3,530	3,332	3,500	4,344	3,500
6480 · Operating Supplies		3,366	1,535	1,500	7,176	4,000
6485 · Paper Goods / Supplies		10,151	5,210	8,000	6,358	7,500
6585 · Satellite TV / Music		3,107	2,925	3,250	3,655	4,000
6590 · Schools & Seminars		4,321	0	0	0	1,000
6600 · Security Systems		450	276	400	360	400
6631 · Special Events		357	939	500	0	500
6632 · Smallwares		1,726	314	1,000	519	1,000
6634 · Spoilage		0	1,556	1,100	330	500
6650 · Telephone		3,011	3,793	3,574	3,887	4,750
6690 · Trash Removal		4,796	3,153	5,000	4,166	4,500
6710 · Uniforms		1,168	0	500	500	500
6715 · Utilities		32,466	29,537	35,500	34,137	38,000
Total General Expense		431,675	337,898	291,327	298,654	400,200
Total Operating Expense		1,135,390	711,858	890,291	740,195	988,000
Net Operating Income		129,381	(143,520)	89,462	78,363	65,000
Other Income						
3170 Misc. Income		0	1,427	0	37	0
3210 Grant Income		0	12,693	0	2,300	0
Total Other Income		0	14,119	0	2,337	0
Revenue Over (Under) Expenses		129,381	(129,400)	89,462	80,700	65,000

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
DRAFT BUDGET 2022

ADMINISTRATION - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
	Revenue	2019	2020	2021	2021	2022
3110	Interest Income	27,967	3,180	3,500	558	300
3111	Interest Income - County	1,122	1,763	1,500	1,584	1,500
3170	Miscellaneous Income	0	0	0	0	0
3180	Property Tax Income	656,185	827,593	845,916	845,942	1,030,221
3181	Property Tax Income - Delinquent	(276)	1	0	(1,671)	0
3200	Specific Ownership Taxes	172,973	163,653	157,000	168,000	167,000
	Total Revenue	857,971	996,190	1,007,916	1,014,413	1,199,021
	Total Revenue	857,971	996,190	1,007,916	1,014,413	1,199,021
	Expense					
5010	Salaries	160,000	168,000	226,000	194,601	258,000
5020	Wages	13,475	14,404	23,000	21,560	25,000
5024	Pension Contributions	6,461	6,834	9,338	8,102	10,613
5030	Health Insurance	37,433	39,879	40,311	41,445	49,219
5040	Medicare Tax	2,515	2,645	3,611	3,168	4,104
5050	Unemployment Tax	521	547	747	747	849
5060	Worker's Compensation	1,590	2,001	2,354	2,296	2,825
	Total Payroll Expense	221,995	234,310	305,361	271,919	350,610
6000	Accounting Fees	13,850	11,700	13,850	13,850	13,850
6040	Automobile Mileage	607	42	900	206	900
6070	Board Staff Development	2,122	2,789	3,000	3,000	3,500
6140	Computer Expense/Support	14,074	17,579	16,000	16,392	18,000
6150	Consulting Fees	12,767	13,919	15,000	8,942	15,000
6210	Dues, License & Certifications	3,773	3,554	3,500	3,723	3,750
6220	Election Expense	0	6,548	0	0	10,000
6360	Legal Fees	9,979	6,703	6,500	5,390	6,500
6370	Liability Insurance	8,983	8,998	9,703	9,704	10,193
6405	Maintenance & Repair	663	961	4,000	345	0
6420	Meals	539	0	900	900	1,000
6450	Equipment Exp / Furniture	11,681	11,676	12,000	13,304	12,000
6480	Operating Supplies	4,213	2,723	3,000	4,163	4,500
6561	Payroll Expense	1,117	777	6,000	3,914	15,000
6590	Schools/Seminars	2,794	574	3,000	3,786	3,500
6650	Telephone	1,345	1,586	1,600	1,600	2,000
	Total General Expense	88,507	90,129	98,953	89,219	119,693
	Total Operating Expense	310,501	324,439	404,314	361,138	470,303
	Net Operating Income	547,470	671,751	603,602	653,275	728,718
	Other Income					
3170	Miscellaneous Income	0	8,000	0	42	0
3210	Grants	0	29,681	0	15,590	0
	Total Other Income	0	37,681	0	15,632	0
	Other Expenses					
6330	Grants & Donations	7,500	8,000	8,000	7,500	8,000
9050	Treasurer's Fees	32,842	41,446	42,296	42,341	51,488
	Total Other Expense	40,342	49,446	50,296	49,841	59,488
	Total Other Expense	40,342	49,446	50,296	49,841	59,488
	Revenue Over (Under) Expenses	507,128	659,987	553,306	619,066	669,230

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

GENERAL RECREATION - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
	Revenue	2019	2020	2021	2021	2022
3080	Program Fees-Adult/Teen	18,226	16,008	16,500	18,408	19,000
3085	Program Fees-Youth	153,011	75,882	125,000	158,116	165,000
3123	Special Events/Sponsorships	5,539	2,818	3,500	856	3,500
3212	Scholarships	0	500	200	0	200
	Total Revenue	176,776	95,208	145,200	177,380	187,700
Expense						
5010	Salaries	98,250	103,750	117,500	117,500	132,500
5020	Wages	79,464	68,165	77,000	98,645	84,000
5024	Pension Contributions	6,669	6,438	7,294	8,111	8,119
5025	Contract Labor	28,058	10,375	26,000	52,116	50,000
5030	Health Insurance	24,931	31,440	31,800	30,713	28,771
5040	Medicare Tax	2,559	2,482	2,820	3,123	3,139
5050	Unemployment Tax	532	516	584	584	650
5060	Worker's Compensation	1,664	1,796	1,481	1,338	1,771
	Total Payroll Expense	242,127	224,961	264,479	312,130	308,950
6010	Adult Program Supplies	2,706	2,279	3,250	4,105	3,700
6020	Advertising	3,052	741	2,500	2,500	2,000
6040	Automobile Mileage	439	189	600	254	600
6110	Cleaning Supplies	595	587	600	1,058	1,000
6140	Computer Expense/Support	360	1,015	600	403	600
6180	Credit Card Fees	3,225	2,126	3,200	4,223	4,200
6210	Dues, License & Certifications	2,789	1,946	2,500	3,153	3,200
6273	Field trips-Youth	13,096	5,865	10,000	9,223	10,000
6274	Field Trips-Adults	666	0	800	3,528	3,000
6370	Liability Insurance	4,007	4,907	5,139	5,140	5,392
6420	Meals	949	224	1,000	1,000	1,000
6480	Operating Supplies	820	474	1,000	1,000	1,000
6590	Schools & Seminars	3,481	299	3,500	2,338	3,500
6631	Special Events	6,267	1,374	5,000	1,127	2,000
6635	Summer Program Supplies	2,398	3,334	2,500	1,937	2,000
6650	Telephone	1,043	1,244	1,400	1,694	1,700
6680	Transportation	5,051	1,155	2,500	4,268	4,000
6710	Uniforms	680	477	750	690	750
6715	Utilities	1,713	2,181	1,800	1,948	3,450
6720	Vehicle Maintenance	971	0	800	1,244	1,000
6730	Youth Program Supplies	4,504	1,871	3,500	4,518	4,500
	Total General Expense	58,812	32,287	52,939	55,351	58,592
	Total Operating Expense	300,939	257,248	317,418	367,481	367,542
	Net Operating Income	(124,163)	(162,041)	(172,218)	(190,101)	(179,842)
Other Income						
3122	Pole Creek Classic	20,000	5,000	20,000	14,000	18,000
3210	Grants	1,500	14,422	1,500	14,931	1,500
3125	Fundraising Income	646	432	0	0	0
3170	Miscellaneous Income	0	0	0	40	0
	Total Other Income	22,146	19,854	21,500	28,971	19,500
Other Expense						
6283	Fundraising Expenses	0	435	0	0	0
6329	Grant Expenditure	1,426	1,994	1,500	1,852	1,500
	Total Other Expense	1,426	2,429	1,500	1,852	1,500
	Revenue Over (Under) Expenses	(103,443)	(144,615)	(152,218)	(162,982)	(161,842)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

PARKS AND ATHLETICS - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
	Revenue	2019	2020	2021	2021	2022
3031	Memberships	2,350	2,360	2,000	5,105	7,000
3033	Daily Admissions	21,426	24,957	20,000	36,181	35,000
3041	Concessions	8,161	3,380	8,000	7,102	6,000
3080	Program Fees-Adults	64,613	41,776	85,000	72,251	2,000
3085	Program Fees-Youth	15,654	16,645	22,000	37,827	20,000
3124	Sponsorships	7,250	550	7,000	12,300	7,000
3172	Facility Rental Fees	32,293	14,026	10,000	35,857	35,000
3173	Skate Rentals	11,246	27,656	30,000	20,041	20,000
3205	Leagues - Adults	0	0	0	0	80,000
3205-	Leagues - Youth	0	0	0	0	18,000
	Total Revenue	162,993	131,349	184,000	226,664	230,000
	Cost of Goods Sold					
6425	Merchandise	5,496	2,646	4,000	4,404	3,000
	Total Cost of Goods Sold	5,496	2,646	4,000	4,404	3,000
	Expense					
5010	Salaries	134,313	140,000	148,500	148,996	167,000
5020	Wages	70,786	67,650	68,000	95,132	100,000
5024	Pension Contributions	7,691	7,787	8,119	9,098	10,013
5025	Contract Labor	1,882	1,150	1,600	1,470	1,600
5030	Health Insurance	32,141	39,027	39,453	38,662	51,302
5040	Medicare Tax	2,974	3,009	3,139	3,536	3,872
5050	Unemployment Tax	603	638	650	650	801
5060	Worker's Compensation	1,892	2,301	2,040	2,242	2,448
	Total Payroll Expense	252,282	261,562	271,501	299,786	337,036
6010	Adult Program Supplies	0	0	0	0	500
6040	Automobile Mileage	0	0	100	0	100
6110	Cleaning Supplies	1,366	1,857	1,800	1,800	1,800
6130	Landscaping	645	234	1,500	86	1,500
6131	Community Gardens	0	0	0	132	5,000
1020	Computer Expense/Support	960	1,023	1,000	1,040	1,200
6180	Credit Card Fees	2,078	1,708	2,000	3,269	3,500
6210	Dues, License & Certifications	214	159	300	523	500
6240	Equipment Rental	364	230	500	246	500
6250	Equipment Repairs	2,859	11,469	6,000	5,736	6,000
6310	Fuel & Oil-Other	9,506	5,409	8,000	11,869	13,000
6350	Irrigation	3,550	3,429	2,500	598	2,500
6355	League & Tourn. Supplies	12,766	4,865	12,000	23,510	15,000
6360	Legal Fees	2,101	110	1,000	0	1,000
6370	Liability Insurance	9,221	9,821	9,809	10,296	10,810
6400	Maintenance Agreements	1,379	2,257	4,000	4,000	4,000
6405	Maintenance & Repair	6,880	4,014	3,500	9,042	5,000
6410	Maint. Supplies/Tools	4,848	4,483	5,500	8,587	6,500
6420	Meals	375	300	300	300	300
6480	Operating Supplies	1,625	1,663	1,700	1,094	1,500
6590	Schools & Seminars	264	105	500	0	500
6600	Security Systems	457	465	450	465	450
6610	Seed, Chemicals & Fertilizer	8,083	7,505	8,500	8,954	12,000
6630	Signage	1,519	437	1,000	1,331	1,000
6650	Telephone	3,576	3,217	3,200	3,426	3,200
6660	Toilet Rental & Supplies	2,725	1,675	3,400	2,400	3,000
6690	Trash Removal	2,079	1,604	2,500	2,199	2,750
6710	Uniforms	24	624	700	700	1,000
6715	Utilities	40,230	34,007	40,500	44,108	43,500
6720	Vehicle Maintenance	503	4	1,100	270	1,100
6730	Youth Program Supplies	0	0	0	0	3,000
6735	Volunteer Support	0	200	150	0	150
6740	Water System Maintenance	6,979	7,083	8,250	8,670	8,750
	Total General Expense	127,176	109,954	131,759	154,651	160,610
	Total Operating Expense	384,953	374,162	407,260	458,841	500,646
	Net Ordinary Income	(221,960)	(242,813)	(223,260)	(232,177)	(270,646)
	Other Income					
3210	Grants	0	368	0	1,931	0
	Total Other Income	0	368	0	1,931	0
	Revenue Over (Under) Expenses	(221,960)	(242,445)	(223,260)	(230,246)	(270,646)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
		2019	2020	2021	2021	2022
Revenue						
3031	Memberships	408,639	191,962	255,000	327,633	375,000
3032	Punch Cards	141,223	46,149	76,500	64,863	100,000
3033	Daily Admissions	297,885	143,900	228,000	242,376	300,000
	Total Admissions	847,747	382,011	559,500	634,872	775,000
3034	Gymnastics Programs	111,920	59,857	69,500	112,740	110,750
3035	Aquatic Programs	18,661	13,777	20,000	27,842	28,500
3036	Fitness Programs	59,626	23,298	39,000	41,790	52,000
3037	Child Care	4,604	1,452	3,900	(179)	2,000
3038	Vending	2,574	2,055	2,000	1,666	2,000
3039	Climbing Wall	6,126	2,806	4,000	4,000	4,000
3040	Retail Sales	27,966	11,827	17,500	18,248	19,000
3123	Special Events / Tournaments	6,237	1,938	2,000	790	1,500
3124	Sponsorships	4,300	3,285	2,300	2,650	2,500
3172	Facility Rental Fees	21,560	8,916	16,600	17,693	20,000
3209	Donations	(900)	0	0	(250)	(250)
	Total Revenue	1,110,421	511,221	736,300	861,862	1,017,000
Cost of Goods Sold						
6425	Merchandise	13,604	6,648	8,750	8,964	9,500
	Total Cost of Goods Sold	13,604	6,648	8,750	8,964	9,500
Expense						
5010	Salaries	261,087	224,201	256,000	229,098	228,250
5020	Wages	389,907	296,072	382,000	369,866	445,000
5024	Pension Contributions	24,448	19,525	23,925	22,519	25,247
5030	Health Insurance	71,279	88,716	105,482	82,697	79,509
5040	Medicare Tax	9,414	7,540	9,251	8,924	9,762
5050	Unemployment Tax	1,950	1,558	1,914	1,914	2,020
5060	Worker's Compensation	5,789	7,719	6,047	4,705	7,259
	Total Payroll Expense	763,874	645,331	784,619	719,723	797,047
6020	Advertising	21,510	13,145	22,000	15,241	16,500
6035	Aquatics Supplies	2,071	1,462	3,500	3,500	4,000
6040	Automobile Mileage	698	70	800	279	700
6090	Cash Over (Short)	(374)	(324)	0	(218)	0
6110	Cleaning Supplies	7,768	27,991	7,500	12,874	10,400
6130	Center Landscaping	1,101	71	1,000	393	1,500
6140	Computer Expense/Support	5,377	5,774	6,000	6,408	13,530
6180	Credit Card Fees	19,545	10,069	15,000	16,546	17,000
6210	Dues, License & Certifications	3,777	3,503	3,850	4,019	3,950
6240	Equipment Rental	2,864	642	1,000	0	1,000
6250	Equipment Repairs & Parts	2,754	973	2,400	2,400	2,400
6295	Fitness Supplies	1,836	1,752	2,400	1,907	2,400
6310	Fuel & Oil	1,721	1,376	1,500	1,730	1,700
6333	Gymnastics Expense	7,339	1,067	4,500	4,500	8,000
6370	Liability Insurance	16,439	16,065	17,530	20,708	21,625
6400	Maintenance Agreements	26,270	22,879	24,000	22,847	30,000
6405	Maintenance & Repairs	34,052	24,885	25,000	56,204	40,000
6410	Maintenance Supplies	20,825	10,248	21,250	17,842	14,100
6420	Meals	2,888	331	2,000	2,558	2,500
6450	Equipment Exp / Furniture	4,572	920	10,000	13,753	7,200
6480	Operating Supplies	7,302	4,121	7,200	4,872	6,450
6485	Paper/Plastic Goods	5,432	3,875	5,000	3,292	4,500
6518	Pool Chemicals & Supplies	27,725	23,172	21,000	26,273	26,350
6585	Satellite TV / Music	3,313	3,432	3,375	4,001	4,000
6590	Schools & Seminars	4,519	2,048	4,150	1,036	4,650
6600	Security Systems	863	868	875	867	875
6631	Special Events	4,015	694	2,500	474	1,500

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
		2019	2020	2021	2021	2022
6650	Telephone / Internet	12,577	12,695	12,750	13,139	13,000
6690	Trash Removal	1,638	1,402	1,400	1,793	2,500
6710	Uniforms	3,150	2,076	1,750	843	1,750
6715	Utilities	160,919	143,995	158,000	161,928	179,000
6720	Vehicle Maintenance	1,006	2,259	1,000	3,927	2,500
6735	Volunteer Support	227	0	200	200	200
	Total General Expense	415,718	343,535	390,430	426,136	445,780
	Total Operating Expense	1,193,196	995,514	1,183,799	1,154,823	1,252,327
	Net Operating Income	(82,775)	(484,293)	(447,499)	(292,961)	(235,327)
	Other Income					
3170	Miscellaneous Income	8,630	600	0	0	0
3125	Fundraising Income	1,238	0	1,500	320	750
3183	Property Tax (O&M)	74,214	96,070	98,561	98,561	119,750
3210	Grants	0	19,516	0	8,967	0
	Total Other Income	84,082	116,186	100,061	107,848	120,500
	Other Expense					
6283	Fundraising Expenses	1,227	0	1,500	315	750
9050	Treasurer's Fees	3,722	4,826	4,928	4,928	5,987
	Total Other Expense	4,949	4,826	6,428	5,243	6,737
	Revenue Over (Under) Expenses	(3,642)	(372,933)	(353,866)	(190,356)	(121,564)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

POLE CREEK PRO SHOP - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
	Revenue	2019	2020	2021	2021	2022
3010	Club Rental Income	21,530	20,315	23,500	31,890	28,000
3050	Driving Range Income	81,459	115,580	81,500	108,931	102,000
3090	Golf Cart Rentals	262,739	367,556	275,000	421,117	400,000
3100	Greens Fees Income	666,717	1,044,728	665,000	988,145	875,000
3160	Season Pass Income	127,305	146,999	133,250	186,485	160,000
3165	Resident ID Cards Income	57,896	68,737	60,000	78,744	70,000
3169	Merchandise Sales	146,338	166,979	149,000	201,473	185,000
3170	Miscellaneous Income	360	514	0	225	0
3205	Tournament Premiums	68,512	44,839	68,000	68,544	68,500
	Total Revenue	1,432,856	1,976,247	1,455,250	2,085,554	1,888,500
	Cost of Goods Sold					
6425	Merchandise	86,580	92,180	80,000	103,580	92,500
6560	Club Rental Supplies	11,985	15,028	15,000	24,703	23,000
	Total Cost of Goods Sold	98,565	107,207	95,000	128,283	115,500
	Expense					
5010	Salaries	92,784	95,392	100,500	76,500	80,500
5020	Wages	87,181	88,357	90,500	133,147	137,000
5024	Pension Contributions	6,950	7,151	7,163	8,114	8,156
5030	Health Insurance	6,942	7,812	7,896	7,623	11,739
5040	Medicare Tax	2,687	2,765	2,770	3,123	3,154
5050	Unemployment Tax	556	573	573	635	653
5060	Worker's Compensation	3,001	2,753	2,674	3,201	3,110
	Total Payroll Expense	200,101	204,803	212,076	232,343	244,312
6020	Advertising	10,715	8,383	10,500	8,342	9,000
6040	Automobile Mileage	253	217	250	119	250
6090	Cash (Over/Short)	(135)	288	0	(123)	0
6140	Computer Expense/Support	7,593	4,115	5,450	4,289	6,150
6180	Credit Card Fees	30,256	43,276	32,000	49,579	47,000
6200	Driving Range Supplies	3,931	4,436	5,000	4,855	5,000
6210	Dues, License & Certifications	523	766	500	865	750
6250	Equipment Repairs	1,425	1,872	2,000	1,885	2,000
6316	Golf Cart Lease	87,385	87,385	120,258	119,844	119,844
6360	Legal Fees	0	0	500	0	500
6370	Liability Insurance	6,924	7,277	7,525	7,605	8,037
6400	Maintenance Agreements	2,232	3,031	2,700	3,512	3,500
6405	Maintenance & Repair	8,176	7,695	10,500	5,364	9,500
6420	Meals	1,210	1,725	1,500	1,500	1,500
6450	Equipment Exp / Furniture	2,477	713	1,000	18	1,000
6480	Operating Supplies	3,588	2,552	4,000	3,212	4,000
6590	Schools & Seminars	0	0	500	0	500
6600	Security System	839	839	840	840	840
6650	Telephone	9,357	9,752	9,500	10,156	10,000
6690	Trash Removal	858	1,568	1,500	1,590	1,500
6710	Uniforms	2,546	1,672	2,500	1,980	2,000
6715	Utilities	24,348	23,170	27,000	23,855	27,000
6740	Water System Maintenance	14,916	13,866	16,875	13,970	15,500
	Total General Expense	219,417	224,598	262,398	263,257	275,371
	Total Operating Expense	518,083	536,608	569,474	623,883	635,183
	Net Operating Income	914,773	1,439,639	885,776	1,461,671	1,253,317
	Other Income					
3210	Grant Income	0	353	0	0	0
	Total Other Income	0	353	0	0	0
	Revenue Over (Under) Expenses	914,773	1,439,992	885,776	1,461,671	1,253,317

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT BUDGET 2022

BISTRO 28 - FOOD & BEV - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
		2019	2020	2021	2021	2022
	Revenue					
3060	Food	372,729	386,773	366,000	392,499	384,800
3130	Beverage	237,067	307,087	238,000	304,174	280,500
3300	Events	2,300	200	1,500	100	1,000
	Total Revenue	612,096	694,061	605,500	696,773	666,300
	Cost of Goods Sold					
4010	Cost of Food	136,651	135,752	131,240	148,619	137,700
4030	Cost of Beverages	68,341	80,420	68,640	86,260	80,600
	Total Cost of Goods Sold	204,992	216,172	199,880	234,879	218,300
	Payroll Expenses					
5010	Salaries	102,250	105,027	102,000	102,410	110,910
5020	Wages	159,239	154,951	161,000	155,052	170,000
5024	Pension Contributions	9,806	9,749	9,863	9,716	10,534
5025	Contract Labor	382	0	0	0	0
5030	Health Insurance	22,695	19,853	16,595	16,041	24,464
5040	Medicare Tax	4,618	4,996	4,814	4,813	4,073
5050	Unemployment Tax	952	1,034	789	955	843
5060	Worker's Compensation	3,352	3,951	3,680	3,595	4,270
	Total Payroll Expense	303,294	299,561	298,741	292,582	325,094
6020	Advertising	6,609	2,206	4,000	4,000	4,000
6090	Cash (Over) / Short	(876)	(1,036)	0	(966)	0
6100	Cleaning Supplies	2,841	5,110	4,500	6,513	6,000
6140	Computer Expense/Support	1,942	2,491	2,100	1,446	1,600
6180	Credit Card Fees	15,229	18,799	15,000	20,237	19,000
6210	Dues, License & Certifications	1,619	1,233	1,600	593	1,600
6240	Equipment Rental	968	903	1,000	1,000	1,000
6250	Equipment Repairs	2,408	2,291	2,500	3,961	3,000
6265	Equipment Lease	6,600	6,600	7,117	7,117	7,117
6354	Laundry	8,036	4,018	4,500	7,344	5,500
6370	Liability Insurance	3,741	4,205	4,103	4,143	4,350
6400	Maintenance Agreements	1,703	2,306	2,250	2,552	2,250
6405	Maintenance & Repair	6,937	4,116	4,000	13,530	5,000
6420	Meals	500	502	500	557	500
6450	Equipment Exp / Furniture	663	0	2,300	10,412	3,000
6480	Operating Supplies	2,280	1,594	2,000	2,000	2,000
6485	Paper Goods/Supplies	11,912	11,698	11,500	12,386	12,000
6585	Satellite TV	3,164	1,709	2,500	3,225	3,550
6632	Smallwares	2,401	2,729	2,000	1,923	2,000
6334	Spoilage	3,405	2,315	2,500	2,500	2,200
6650	Telephone	1,973	2,143	2,100	2,331	2,300
6690	Trash Removal	858	1,593	1,600	1,581	1,600
6710	Uniforms	2,076	1,098	2,000	2,000	2,000
3715	Utilities	7,736	5,333	7,000	6,463	10,000
	Total General Expense	94,724	83,955	88,670	116,848	101,567
	Total Operating Expense	603,011	599,688	587,291	644,309	644,961
	Net Operating Income	9,085	94,373	18,209	52,464	21,339
	Other Income					
3170	Misc. Income	0	0	0	600	0
3210	Grant Income	0	631	0	581	0
	Total Other Income	0	631	0	1,181	0
	Revenue Over (Under) Expenses	9,085	95,004	18,209	53,645	21,339

**FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 DRAFT
BUDGET 2022**

POLE CREEK TURF MAINTENANCE - NORMALIZED						
		Actual	Actual	Budget	Year End Projections	Budget
	Revenue	2019	2020	2021	2021	2022
3170	Miscellaneous Income	2,100	2,675	0	1,000	0
3171	Tee Sign Revenue	5,900	6,000	6,250	6,000	6,000
3370	Grounds Maint Income	6,250	6,375	6,500	6,500	6,650
	Total Revenue	14,250	15,050	12,750	13,500	12,650
	Expense					
5010	Salaries	183,750	191,250	197,750	197,500	208,250
5020	Wages	199,379	203,269	220,000	212,086	255,000
5024	Pension Contributions	14,372	14,795	15,666	15,370	17,372
5030	Health Insurance	28,026	39,632	41,199	40,467	42,033
5040	Medicare Tax	5,526	5,689	6,057	6,057	6,717
5050	Unemployment Tax	1,152	1,161	1,253	1,253	1,390
5060	Worker's Compensation	5,096	5,808	5,848	5,921	6,862
	Total Payroll Expense	437,301	461,606	487,773	478,654	537,624
6080	Cart Paths	2,282	2,829	3,000	2,564	3,000
6130	Landscaping	15,595	19,141	18,000	16,740	18,000
6140	Computer Expense/Support	6,891	3,790	4,500	3,339	4,500
6150	Consulting Fees	1,825	3,144	1,850	0	1,000
6210	Dues, License & Certifications	1,048	1,235	1,200	1,278	1,300
6240	Equipment Rental	6,819	4,523	10,000	11,070	12,000
6250	Equipment Repairs	25,403	28,990	28,500	28,711	30,500
6310	Fuel & Oil	19,211	15,607	20,000	20,484	23,000
6350	Irrigation /Pumphouse Supplies	9,260	13,001	12,000	11,167	12,000
6360	Legal Fees	467	0	1,000	4,592	1,000
6370	Liability Insurance	11,229	11,555	12,199	12,934	13,580
6405	Maintenance & Repair (Bldg.)	3,062	4,209	6,000	4,747	5,000
6410	Maint Supplies/Tools	3,870	4,034	4,000	4,000	4,000
6420	Meals	412	386	500	274	500
6480	Operating Supplies	9,789	11,014	12,000	11,649	12,000
6510	Pest Control	5,000	6,504	6,500	6,403	6,500
6580	Sand	13,753	14,282	15,000	11,797	15,000
6590	Schools & Seminars	2,497	1,419	2,000	2,104	3,500
6610	Seed, Chemicals & Fertilizer	92,459	93,196	95,000	105,004	115,000
6630	Signage	157	445	400	290	400
6650	Telephone	3,716	3,729	3,800	3,800	3,800
6660	Toilet Rental / Supplies	980	952	1,000	725	750
6690	Trash Removal	1,019	2,457	2,500	3,447	2,500
6710	Uniforms	3,913	3,727	4,000	4,553	4,000
6715	Utilities	35,485	38,563	38,000	35,533	38,000
6720	Vehicle Maintenance	1,518	1,951	1,500	1,500	1,500
	Total General Expense	277,660	290,682	304,449	308,705	332,330
	Total Operating Expense	714,960	752,288	792,222	787,359	869,954
	Net Operating Income	(700,710)	(737,238)	(779,472)	(773,859)	(857,304)
	Other Income					
3070	Fundraising	9,525	226	8,000	7,480	7,500
3210	Grant Income	0	218	0	65	0
	Total Other Income	9,525	444	8,000	7,545	7,500
	Other Expense					
6283	Fundraising Expense	9,365	209	8,000	7,500	7,500
	Total Other Expense	9,365	209	8,000	7,500	7,500
	Revenue Over (Under) Expenses	(700,550)	(737,004)	(779,472)	(773,814)	(857,304)