

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

December 31, 2021										
	Current Period			2020 YTD Actual	Year to Date			% YTD Budget	2021 Budget	2022 Draft Budget
	Actual	Budget	Variance		Actual	Budget	Variance			
District Administration										
Total Income	14,928	13,744	1,184	1,033,871	1,031,040	1,007,916	23,124	102.3%	1,007,916	1,199,021
Total Expense	30,643	40,796	(10,153)	373,885	406,464	454,611	(48,147)	89.4%	454,611	529,790
Net Income	(15,715)	(27,052)	11,337	659,987	624,576	553,305	71,271		553,305	669,231
General Recreation										
Total Income	(928)	8,200	(9,128)	115,062	201,422	166,700	34,722	120.8%	166,700	207,200
Total Expense	15,781	20,798	(5,017)	259,677	366,763	318,969	47,794	115.0%	318,919	369,042
Net Income	(16,710)	(12,598)	(4,112)	(144,615)	(165,340)	(152,269)	(13,071)		(152,219)	(161,842)
Parks & Athletics										
Total Income	70,434	51,775	18,659	131,717	260,182	184,000	76,182	141.4%	184,000	230,000
Total Cost of Goods	753	500	253	2,646	4,019	4,000	19	100.5%	4,000	3,000
Total Expense	42,004	38,899	3,105	371,516	455,397	403,261	52,136	112.9%	403,261	497,645
Net Income	27,677	12,376	15,301	(242,445)	(199,234)	(223,261)	24,027		(223,261)	(270,645)
Rec Center										
Total Income	56,772	75,231	(18,459)	627,407	960,912	836,361	124,551	114.9%	836,361	1,137,500
Total Cost of Goods	1,883	1,999	(116)	6,648	9,097	8,750	347	104.0%	8,750	9,500
Total Expense	84,385	121,445	(37,060)	993,692	1,138,124	1,181,477	(43,353)	96.3%	1,181,477	1,249,564
Net Income	(29,496)	(48,213)	18,717	(372,933)	(186,310)	(353,866)	167,556		(353,866)	(121,564)
Pro Shop										
Total Income	923	3,100	(2,177)	1,976,086	2,085,252	1,455,250	630,002	143.3%	1,455,250	1,888,500
Total Cost of Goods	895	150	745	107,207	128,178	95,000	33,178	134.9%	95,000	115,500
Total Expense	11,872	19,055	(7,183)	429,401	493,781	474,475	19,306	104.1%	474,475	519,683
Net Income	(11,843)	(16,105)	4,262	1,439,478	1,463,293	885,775	577,518		885,775	1,253,318
Food & Beverage										
Total Income	18,411	22,875	(4,464)	694,692	705,323	605,500	99,823	116.5%	605,500	666,300
Total Cost of Goods	10,318	7,157	3,161	216,172	245,038	199,880	45,158	122.6%	199,880	218,300
Total Expense	21,904	18,424	3,480	383,516	410,417	387,411	23,006	105.9%	387,411	426,661
Net Income	(13,811)	(2,706)	(11,105)	95,004	49,868	18,209	31,659		18,209	21,339
Turf Maintenance										
Total Income	0	0	0	15,494	21,045	20,750	295	101.4%	20,750	20,150
Total Expense	34,764	35,643	(879)	752,497	793,414	800,222	(6,808)	99.1%	800,222	877,454
Net Income	(34,764)	(35,643)	879	(737,004)	(772,369)	(779,472)	7,103		(779,472)	(857,304)
Total Golf Course										
Total Income	19,335	25,975	(6,640)	2,686,271	2,811,620	2,081,500	730,120	135.1%	2,081,500	2,574,950
Total Cost of Goods	11,213	7,307	3,906	323,379	373,216	294,880	78,336	126.6%	294,880	333,800
Total Expense	68,540	73,122	(4,582)	1,565,414	1,697,612	1,662,108	35,504	102.1%	1,662,108	1,823,797
Net Income	(60,418)	(54,454)	(5,964)	797,478	740,792	124,512	616,280		124,512	417,353
Total Parks & Recreation										
Total Income	141,205	148,950	(7,745)	1,908,058	2,453,555	2,194,977	258,578	111.8%	2,194,977	2,773,720
Total Cost of Goods	2,636	2,499	137	9,294	13,116	12,750	366	102.9%	12,750	12,500
Total Expense	172,813	221,938	(49,125)	1,998,770	2,366,748	2,358,318	8,430	100.4%	2,358,268	2,646,041
Net Income	(34,245)	(75,487)	41,242	(100,006)	73,692	(176,091)	249,783		(176,041)	115,180
Total Foundry										
Total Income	146,333	184,358	(38,025)	581,060	866,984	979,752	(112,768)	88.5%	979,752	1,053,000
Total Cost of Goods	39,050	61,789	(22,739)	128,016	195,181	306,424	(111,243)	63.7%	306,424	276,738
Total Expense	54,069	65,615	(11,546)	583,842	551,207	583,868	(32,661)	94.4%	583,868	711,262
Net Income	53,215	56,954	(3,739)	(130,797)	120,596	89,460	31,136		89,460	65,000
Debt Service										
Total Income	931	949	(18)	1,244,845	1,238,849	1,242,882	(4,033)	99.7%	1,242,882	1,254,014
Total Expense	47	47	(0)	1,082,265	1,242,251	1,242,244	7	100.0%	1,242,244	1,253,301
Net Income	884	902	(18)	162,580	(3,402)	638	(4,040)		638	713
Total Conservation Trust										
Total Income	9,140	7,540	1,600	30,460	36,264	29,950	6,314	121.1%	29,950	34,515
Total Expense	0	13,000	(13,000)	19,900	0	13,000	(13,000)	0.0%	13,000	24,000
Net Income	9,140	(5,460)	14,600	10,560	36,264	16,950	19,314		16,950	10,515
Total District Wide										
Total Income	316,945	367,772	(50,827)	6,450,694	7,407,272	6,529,061	878,211	113.5%	6,529,061	7,690,199
Total Cost of Goods	52,899	71,595	(18,696)	460,689	581,513	614,054	(32,541)	94.7%	614,054	623,038
Total Expense	295,468	373,722	(78,254)	5,250,191	5,857,818	5,859,538	(1,720)	100.0%	5,859,488	6,458,401
Net Income	(31,423)	(77,545)	46,122	739,815	967,941	55,469	912,472		55,519	608,761
Capital Expenditures										
Total Income	0	0	0	15,085	0	2,500	(2,500)	0.0%	2,500	0
Total Expense	22,048	5,167	16,881	231,290	570,050	544,090	25,960	104.8%	544,090	637,916
Net Income	(22,048)	(5,167)	(16,881)	(216,205)	(570,050)	(541,590)	(28,460)		(541,590)	(637,916)

**Fraser Valley Metropolitan Recreation District
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December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3010 • Club Rental Income	0	0	0	20,315	31,890	23,500	8,390	135.7%	23,500	28,000
3011 • Bowling Sales	34,973	41,950	(6,977)	187,538	270,585	238,514	32,071	113.45%	238,514	288,000
3020 • Conservation Trust Income	9,139	7,500	1,639	30,274	36,254	29,750	6,504	121.86%	29,750	34,500
3031 • Memberships	13,412	3,798	9,614	194,322	344,103	257,000	87,103	133.89%	257,000	382,000
3032 • Punch Cards	8,108	9,412	(1,304)	46,149	65,971	76,500	(10,529)	86.24%	76,500	100,000
3033 • Daily Admissions	33,792	40,259	(6,467)	168,857	269,900	248,000	21,900	108.83%	248,000	335,000
3034 • Gymnastics Programs	6,423	9,500	(3,078)	59,857	112,662	69,500	43,162	162.1%	69,500	110,750
3035 • Aquatic Programs	440	4,000	(3,560)	13,777	26,815	20,000	6,815	134.07%	20,000	28,500
3036 • Fitness Programs	2,302	4,000	(1,698)	23,298	40,389	39,000	1,389	103.56%	39,000	52,000
3037 • Child Care	50	650	(600)	1,452	(129)	3,900	(4,029)	-3.31%	3,900	2,000
3038 • Vending	1,743	650	1,093	7,701	14,732	8,500	6,232	173.32%	8,500	16,000
3039 • Climbing Wall	395	275	120	2,806	4,249	4,000	249	106.23%	4,000	4,000
3040 • Retail Sales	1,935	3,997	(2,062)	11,827	16,683	17,500	(817)	95.33%	17,500	19,000
3041 • Concessions	17,910	17,148	762	41,701	77,989	96,529	(18,540)	80.79%	96,529	87,500
3043 • Movie Sales	45,299	67,802	(22,503)	112,671	184,276	320,548	(136,272)	57.49%	320,548	283,000
3050 • Driving Range Income	0	0	0	115,580	108,931	81,500	27,431	133.66%	81,500	102,000
3060 • Food	31,230	40,384	(9,154)	485,794	522,633	519,639	2,994	100.58%	519,639	541,000
3070 • Food Discounts	(834)	(1,210)	376	(25,806)	(23,240)	(24,000)	760	96.83%	(24,000)	(23,200)
3080 • User Fees-Adult	19,766	24,125	(4,359)	57,784	99,760	101,500	(1,740)	98.29%	101,500	21,000
3085 • User Fees-Youth	89	12,300	(12,211)	92,527	191,031	147,000	44,031	129.95%	147,000	185,000
3090 • Golf Cart Rentals	0	0	0	367,556	421,117	275,000	146,117	153.13%	275,000	400,000
3100 • Greens Fees Income	0	0	0	1,044,728	988,145	665,000	323,145	148.59%	665,000	875,000
3110 • Interest Income	349	540	(191)	3,366	766	3,700	(2,934)	20.71%	3,700	315
3111 • Interest Income County	0	0	0	4,126	3,416	3,500	(84)	97.59%	3,500	3,500
3123 • Special Events/Tournaments	80	400	(320)	5,453	1,726	6,500	(4,774)	26.55%	6,500	6,000
3124 • Sponsorships	4,187	4,700	(513)	31,808	46,793	49,500	(2,707)	94.53%	49,500	46,700
3130 • Beverage	30,676	37,663	(6,987)	450,910	504,143	414,773	89,370	121.55%	414,773	506,000
3131 • Beverage Discounts	(568)	(754)	186	(30,581)	(26,170)	(26,751)	581	97.83%	(26,751)	(31,000)
3160 • Season Pass Income	0	0	0	146,999	186,485	133,250	53,235	139.95%	133,250	160,000
3165 • Resident ID Cards Income	0	0	0	68,737	78,744	60,000	18,744	131.24%	60,000	70,000
3168 • Merchandise Sales	923	3,100	(2,177)	166,979	201,397	149,000	52,397	135.17%	149,000	185,000
3170 • Miscellaneous Income	0	0	0	7,531	0	0	0	0.0%	0	0
3171 • Tee Sign Revenue	0	0	0	6,000	6,000	6,250	(250)	96.0%	6,250	6,000
3172 • Facility Rental Fees	29,574	14,740	14,834	40,887	72,471	50,600	21,871	143.22%	50,600	61,000
3173 • Skate Rentals	8,226	3,950	4,276	14,026	24,792	10,000	14,792	247.92%	10,000	20,000
3180 • Property Tax Income-Current	0	0	0	827,593	845,942	845,916	26	100.0%	845,916	1,030,221
3181 • Property Tax-Delinquent	0	0	0	4	(4,101)	0	(4,101)	0.0%	0	0
3182 • Property Tax Income Debt	931	949	(18)	1,237,653	1,239,348	1,240,882	(1,534)	99.88%	1,240,882	1,252,014
3200 • Specific Ownership Taxes	14,579	13,244	1,335	163,653	168,895	157,000	11,895	107.58%	157,000	167,000
3205 • Tournament Premiums	960	0	960	50,059	80,181	69,000	11,181	116.2%	69,000	181,500
3209 • Donations	0	0	0	0	(250)	0	(250)	0.0%	0	(250)
3300 • Events	0	1,500	(1,500)	200	100	1,500	(1,400)	6.67%	1,500	1,000
3370 • Grounds Maintenance Income	0	0	0	6,375	6,500	6,500	0	100.0%	6,500	6,650
Total Income	316,090	366,572	(50,482)	6,262,484	7,241,922	6,399,500	842,422	113.16%	6,399,500	7,542,700
Cost of Goods Sold										
4010 • Cost of Food	13,950	17,564	(3,614)	172,765	200,121	198,060	2,061	101.04%	198,060	197,540
4030 • Cost of Beverages	8,835	12,637	(3,802)	115,196	131,128	121,411	9,717	108.0%	121,411	131,560
6425 • Merchandise	3,531	2,649	882	101,473	116,591	92,750	23,841	125.7%	92,750	105,000
6426 • Cost of Movies	22,459	33,901	(11,442)	46,632	89,065	160,274	(71,209)	55.57%	160,274	141,500

**Fraser Valley Metropolitan Recreation District
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December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
6427 · Cost of Concessions	4,125	4,844	(719)	9,594	19,904	26,559	(6,655)	74.94%	26,559	24,438
6560 · Rental Supplies	0	0	0	15,028	24,703	15,000	9,703	164.69%	15,000	23,000
Total COGS	52,899	71,595	(18,696)	460,689	581,513	614,054	(32,541)	94.7%	614,054	623,038
Gross Profit	263,190	294,977	(31,787)	5,801,796	6,660,409	5,785,446	874,963	115.12%	5,785,446	6,919,662
Expense										
5010 · Salaries	85,512	91,870	(6,358)	1,087,621	1,126,608	1,208,250	(81,642)	93.24%	1,208,250	1,248,410
5020 · Wages	73,353	85,303	(11,950)	1,055,454	1,259,010	1,229,500	29,510	102.4%	1,229,500	1,434,000
5024 · Pension Contributions	5,958	6,563	(605)	80,627	89,711	91,418	(1,707)	98.13%	91,418	100,590
5025 · Contract Labor	105	0	105	11,525	53,691	27,600	26,091	194.53%	27,600	51,600
5030 · Health Insurance	22,311	24,165	(1,854)	272,906	266,298	289,964	(23,666)	91.84%	289,964	298,563
5040 · Medicare Tax	2,411	2,617	(206)	32,910	36,570	36,347	223	100.61%	36,347	38,895
5050 · Unemployment Tax	93	524	(431)	6,809	6,140	7,314	(1,174)	83.95%	7,314	8,047
5060 · Worker's Compensation	2,225	2,223	2	30,227	24,559	26,697	(2,138)	91.99%	26,697	31,626
6000 · Accounting Fees	0	0	0	11,700	13,850	13,850	0	100.0%	13,850	13,850
6010 · Adult Program Supplies	0	0	0	2,279	4,105	3,250	855	126.31%	3,250	4,200
6020 · Advertising	425	7,675	(7,250)	32,559	31,750	46,500	(14,750)	68.28%	46,500	37,000
6035 · Aquatics	139	225	(86)	1,462	3,360	3,500	(140)	96.01%	3,500	4,000
6040 · Automobile Mileage	0	1,725	(1,725)	518	736	2,650	(1,914)	27.78%	2,650	2,550
6070 · Board/Staff Development	1,512	1,675	(163)	2,789	2,953	3,000	(47)	98.45%	3,000	3,500
6080 · Cart Paths	0	0	0	2,829	2,564	3,000	(436)	85.48%	3,000	3,000
6090 · Cash (Over)/Short	(191)	0	(191)	(1,432)	(1,940)	0	(1,940)	0.0%	0	0
6110 · Cleaning Supplies	2,130	1,000	1,130	40,762	29,256	20,900	8,356	139.98%	20,900	26,200
6130 · Clubhouse Landscaping	0	500	(500)	19,446	17,219	20,500	(3,281)	84.0%	20,500	21,000
6130 · Community Gardens	0	0	0	0	132	0	132	0.0%	0	5,000
6140 · Computer Expense / Support	1,514	4,750	(3,236)	38,329	37,532	40,600	(3,068)	92.44%	40,600	53,380
6150 · Consulting Fees	800	4,400	(3,600)	19,339	11,167	19,850	(8,683)	56.26%	19,850	19,000
6180 · Credit Card Fees	7,182	5,750	1,432	89,257	114,446	87,200	27,246	131.25%	87,200	115,700
6200 · Driving Range Supplies	0	0	0	4,436	4,855	5,000	(145)	97.1%	5,000	5,000
6210 · Dues, Licenses & Certification	784	1,065	(281)	14,049	15,081	15,450	(369)	97.61%	15,450	17,050
6220 · Election Supplies	0	0	0	6,548	0	0	0	#DIV/0!	0	10,000
6240 · Equipment Rental	226	1,228	(1,002)	7,673	14,090	14,180	(90)	99.36%	14,180	16,300
6250 · Equipment Repairs & Parts	976	1,800	(824)	53,561	48,616	46,400	2,216	104.78%	46,400	52,400
6265 · Equipment Lease	0	0	0	6,600	7,117	7,117	0	100.0%	7,117	7,117
6270 · Facility Lease	12,500	12,500	0	220,000	150,000	150,000	0	100.0%	150,000	240,000
6273 · Field Trips-Youth	458	1,050	(592)	5,865	7,931	10,000	(2,069)	79.31%	10,000	10,000
6274 · Field Trips-Adult	0	0	0	0	3,688	850	2,838	461.03%	800	3,000
6295 · Fitness	1,432	1,450	(18)	1,752	1,928	2,400	(473)	80.31%	2,400	2,400
6310 · Fuel & Oil	1,197	200	997	22,392	34,004	29,500	4,504	115.27%	29,500	37,700
6315 · Golf Car Lease	0	0	0	87,385	119,844	120,258	(414)	99.66%	120,258	119,844
6333 · Gymnastics	34	450	(416)	1,067	3,641	4,500	(859)	80.9%	4,500	8,000
6350 · Irrigation Supplies / Pumphous	0	500	(500)	16,430	11,761	14,500	(2,739)	81.11%	14,500	14,500
6354 · Laundry	944	625	319	6,591	10,413	8,000	2,413	130.16%	8,000	9,000
6355 · League Supplies	2,664	1,000	1,664	4,865	25,176	12,100	13,076	208.06%	12,100	15,000
6360 · Legal Fees	1,182	3,150	(1,968)	10,417	11,355	10,000	1,355	113.55%	10,000	11,000
6370 · Liability Insurance	6,273	6,275	(2)	71,666	80,439	75,285	5,154	106.85%	75,285	84,437
6400 · Maintenance Agreements	2,954	3,690	(736)	35,594	39,603	37,450	2,153	105.75%	37,450	44,750
6405 · Maintenance & Repair	2,017	7,150	(5,133)	49,035	97,710	61,500	36,210	158.88%	61,500	73,000
6410 · Maint. Supplies/Tools	809	4,500	(3,691)	22,097	33,168	35,250	(2,082)	94.09%	35,250	28,100
6420 · Meals	421	1,850	(1,429)	3,468	5,682	6,700	(1,018)	84.8%	6,700	7,300
6450 · Office Equipment	973	1,972	(999)	13,310	37,433	25,300	12,133	147.96%	25,300	23,200
6480 · Operating Supplies	3,009	2,755	254	25,676	32,520	31,400	1,120	103.57%	31,400	35,450

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	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget	Budget
6485 · Paper/Plastic Goods	2,926	3,950	(1,024)	20,783	23,560	24,500	(940)	96.16%	24,500	24,000
6510 · Pest Control	0	0	0	6,504	6,403	6,500	(97)	98.51%	6,500	6,500
6518 · Pool Chemicals & Supplies	984	1,250	(266)	23,172	25,640	21,000	4,640	122.1%	21,000	26,350
6561 · Payroll Expenses	515	3,725	(3,210)	777	1,811	6,000	(4,189)	30.19%	6,000	15,000
6580 · Sand	0	0	0	14,282	11,797	15,000	(3,203)	78.65%	15,000	15,000
6585 · Satellite TV / Music	866	728	138	8,066	11,005	9,125	1,880	120.6%	9,125	11,550
6590 · Schools & Seminars	69	2,700	(2,631)	4,445	9,332	13,650	(4,318)	68.37%	13,650	17,150
6600 · Security Systems	181	187	(6)	2,447	2,531	2,565	(34)	98.69%	2,565	2,565
6610 · Seeds, Chems & Fertilizer	0	0	0	100,701	112,454	103,500	8,954	108.65%	103,500	127,000
6630 · Signage	151	0	151	881	1,469	1,400	69	104.91%	1,400	1,400
6631 · Special Events	0	2,075	(2,075)	3,007	1,601	8,000	(6,399)	20.01%	8,000	4,000
6632 · Smallwares	198	500	(302)	3,043	2,090	3,000	(910)	69.67%	3,000	3,000
6634 · Spoilage	115	300	(185)	3,871	2,663	3,600	(937)	73.98%	3,600	2,700
6635 · Summer Program Supplies	0	0	0	3,334	1,937	2,500	(563)	77.48%	2,500	2,000
6650 · Telephone	3,083	3,155	(72)	38,160	39,876	37,925	1,951	105.14%	37,925	40,750
6660 · Toilet Rental & Supplies	0	0	0	2,627	2,800	4,400	(1,600)	63.63%	4,400	3,750
6680 · Transportation	0	0	0	1,155	3,918	2,500	1,418	156.73%	2,500	4,000
6690 · Trash Removal	1,279	1,305	(26)	11,775	14,681	14,500	181	101.25%	14,500	15,350
6710 · Uniforms	676	2,525	(1,849)	9,674	10,183	12,200	(2,017)	83.47%	12,200	12,000
6715 · Utilities	28,760	31,300	(2,540)	276,785	304,990	307,800	(2,810)	99.09%	307,800	338,950
6720 · Vehicle Maintenance	2,482	625	1,857	4,214	6,751	4,400	2,351	153.43%	4,400	6,100
6730 · Youth Program Supplies	378	275	103	1,871	6,255	3,500	2,755	178.72%	3,500	7,500
6735 · Volunteer Support	0	350	(350)	200	0	350	(350)	0.0%	350	350
6740 · Water System Maintenance	1,383	2,025	(642)	20,949	22,373	25,125	(2,752)	89.05%	25,125	24,250
Total Expense	288,379	351,150	(62,771)	4,091,117	4,551,891	4,538,070	13,821	100.31%	4,538,020	5,105,875
Net Ordinary Income	(25,189)	(56,173)	30,984	1,710,679	2,108,518	1,247,376	861,142	169.03%	1,247,426	1,813,787
Other Income/Expense										
Other Income										
3122 · Pole Creek Classic Revenue	0	0	0	5,000	14,000	20,000	(6,000)	70.0%	20,000	18,000
3183 · Property Tax Income O&M	855	0	855	96,070	97,502	98,561	(1,059)	98.93%	98,561	119,750
3210 · Grant Income	0	0	0	77,883	44,365	1,500	42,865	0.0%	1,500	1,500
3125 · Fund Raising Income	0	1,200	(1,200)	658	7,795	9,500	(1,705)	82.05%	9,500	8,250
3605 · Misc. Income	0	0	0	10,511	1,687	0	687	0.0%	0	0
Total Other Income	855	1,200	(345)	190,121	165,350	129,561	34,789	127.62%	129,561	147,500
Other Expense										
6330 · Grants & Donations	0	825	(825)	9,994	8,692	9,500	(808)	91.49%	9,500	9,500
6283 · Fund Raising Expenditure	7,000	8,700	(1,700)	644	7,815	9,500	(1,685)	82.26%	9,500	8,250
9015 · Insurance Repairs	0	0	0	0	0	0	0		0	0
9020 · Interest - Bonds	0	0	0	364,664	449,900	449,900	0	100.0%	449,900	435,300
9030 · Agent Fees	0	0	0	600	400	300	100	133.33%	300	400
9040 · Principal - Bonds	0	0	0	655,000	730,000	730,000	0	100.0%	730,000	755,000
9050 · Treasurer's Fees	89	47	42	108,272	109,120	109,268	(148)	99.86%	109,268	120,076
9078-01 · Capital Exp - CTF	0	13,000	(13,000)	19,900	0	13,000	(13,000)	0.0%	13,000	24,000
Total Other Expense	7,089	22,572	(15,483)	1,159,074	1,305,926	1,321,468	(15,542)	98.82%	1,321,468	1,352,526
Net Other Income	(6,234)	(21,372)	15,138	(968,953)	(1,140,577)	(1,191,907)	51,330	95.69%	(1,191,907)	(1,205,026)
Net Income	(31,423)	(77,545)	46,122	741,726	967,941	55,469	912,472		55,519	608,761

**Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3010 • Club Rental Income	0	0	0	20,315	31,890	23,500	8,390	135.7%	23,500	28,000
3050 • Driving Range Income	0	0	0	115,580	108,931	81,500	27,431	133.7%	81,500	102,000
3060 • Food	13,184	16,427	(3,243)	410,574	418,756	386,000	32,756	108.5%	386,000	405,000
3070 • Food Discounts	(751)	(500)	(251)	(23,801)	(22,444)	(20,000)	(2,444)	112.2%	(20,000)	(20,200)
3090 • Golf Cart Rentals	0	0	0	367,556	421,117	275,000	146,117	153.1%	275,000	400,000
3100 • Greens Fees Income	0	0	0	1,044,728	988,145	665,000	323,145	148.6%	665,000	875,000
3130 • Beverage	6,385	6,048	337	337,174	332,281	264,000	68,281	125.9%	264,000	310,000
3131 • Beverage Discounts	(406)	(600)	194	(30,086)	(24,551)	(26,000)	1,449	94.4%	(26,000)	(29,500)
3160 • Season Pass Income	0	0	0	146,999	186,485	133,250	53,235	140.0%	133,250	160,000
3165 • Resident ID Cards Income	0	0	0	68,737	78,744	60,000	18,744	131.2%	60,000	70,000
3168 • Merchandise Sales	923	3,100	(2,177)	166,979	201,397	149,000	52,397	135.2%	149,000	185,000
3170 • Miscellaneous Income	0	0	0	2,675	0	0	0	0.0%	0	0
3171 • Tee Sign Revenue	0	0	0	6,000	6,000	6,250	(250)	96.0%	6,250	6,000
3205 • Tournament Premiums	0	0	0	44,839	68,544	68,000	544	100.8%	68,000	68,500
3300 • Events	0	1,500	(1,500)	200	100	1,500	(1,400)	6.7%	1,500	1,000
3370 • Grounds Maintenance Incon	0	0	0	6,375	6,500	6,500	0	100.0%	6,500	6,650
Total Income	19,335	25,975	(6,640)	2,684,843	2,801,893	2,073,500	728,393	135.1%	2,073,500	2,567,450
Cost of Goods Sold										
4010 • Cost of Food	7,049	5,585	1,464	135,752	156,532	131,240	25,292	119.3%	131,240	137,700
4030 • Cost of Beverages	3,269	1,572	1,697	80,420	88,506	68,640	19,866	128.9%	68,640	80,600
6425 • Merchandise	895	150	745	92,180	103,475	80,000	23,475	129.3%	80,000	92,500
6560 • Rental Supplies	0	0	0	15,028	24,703	15,000	9,703	164.7%	15,000	23,000
Total COGS	11,213	7,307	3,906	323,379	373,216	294,880	78,336	126.6%	294,880	333,800
Gross Profit	8,122	18,668	(10,546)	2,361,464	2,428,677	1,778,620	650,057	136.5%	1,778,620	2,233,650
Expense										
5010 • Salaries	28,955	28,942	13	391,670	376,410	400,250	(23,840)	94.0%	400,250	399,660
5020 • Wages	9,275	6,000	3,275	446,577	502,705	471,500	31,205	106.6%	471,500	562,000
5024 • Pension Contributions	1,434	1,311	123	31,696	33,222	32,692	530	101.6%	32,692	36,062
5030 • Health Insurance	5,686	5,474	212	67,297	64,133	65,690	(1,557)	97.6%	65,690	78,236
5040 • Medicare Tax	581	593	(12)	13,450	14,059	13,640	419	103.1%	13,640	13,944
5050 • Unemployment Tax	9	106	(97)	2,768	2,474	2,615	(141)	94.6%	2,615	2,885
5060 • Worker's Compensation	1,017	1,017	(0)	12,512	12,717	12,203	514	104.2%	12,203	14,242
6020 • Advertising	186	1,575	(1,389)	10,589	11,369	14,500	(3,131)	78.4%	14,500	13,000
6040 • Automobile Mileage	0	0	0	217	119	250	(131)	47.5%	250	250
6080 • Cart Paths	0	0	0	2,829	2,564	3,000	(436)	85.5%	3,000	3,000
6090 • Cash (Over)/Short	(29)	0	(29)	(748)	(1,208)	0	(1,208)	0.0%	0	0
6110 • Cleaning Supplies	376	100	276	5,110	6,331	4,500	1,831	140.7%	4,500	6,000
6130 • Clubhouse Landscaping	0	0	0	19,141	16,740	18,000	(1,260)	93.0%	18,000	18,000
6140 • Computer Expense / Support	602	2,150	(1,549)	10,395	9,433	12,050	(2,618)	78.3%	12,050	12,250
6150 • Consulting Fees	0	350	(350)	3,144	0	1,850	(1,850)	0.0%	1,850	1,000
6180 • Credit Card Fees	829	500	329	62,075	69,429	47,000	22,429	147.7%	47,000	66,000
6200 • Driving Range Supplies	0	0	0	4,436	4,855	5,000	(145)	97.1%	5,000	5,000
6210 • Dues, Licenses & Certificat	168	375	(208)	3,233	2,810	3,300	(490)	85.2%	3,300	3,650
6240 • Equipment Rental	82	82	(0)	5,426	12,051	11,000	1,051	109.6%	11,000	13,000

**Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
6250 · Equipment Repairs & Parts	41	0	41	33,154	34,348	33,000	1,348	104.1%	33,000	35,500
6265 · Equipment Lease	0	0	0	6,600	7,117	7,117	0	100.0%	7,117	7,117
6310 · Fuel & Oil	0	0	0	15,607	20,484	20,000	484	102.4%	20,000	23,000
6315 · Golf Car Lease	0	0	0	87,385	119,844	120,258	(414)	99.7%	120,258	119,844
6350 · Irrigation Supplies / Pump	0	0	0	13,001	11,163	12,000	(837)	93.0%	12,000	12,000
6354 · Laundry	614	225	389	4,018	7,608	4,500	3,108	169.1%	4,500	5,500
6360 · Legal Fees	700	500	200	0	4,792	1,500	3,292	319.5%	1,500	1,500
6370 · Liability Insurance	1,986	1,986	(0)	23,038	24,681	23,828	853	103.6%	23,828	25,967
6400 · Maintenance Agreements	0	0	0	5,336	6,209	4,950	1,259	125.4%	4,950	5,750
6405 · Maintenance & Repair	27	2,550	(2,523)	16,020	22,465	20,500	1,965	109.6%	20,500	19,500
6410 · Maint. Supplies/Tools	0	0	0	4,034	3,958	4,000	(42)	98.9%	4,000	4,000
6420 · Meals	91	0	91	2,613	2,321	2,500	(179)	92.8%	2,500	2,500
6450 · Office Equipment	0	1,000	(1,000)	713	10,430	3,300	7,130	316.1%	3,300	4,000
6480 · Operating Supplies	1,005	825	180	15,160	17,101	18,000	(899)	95.0%	18,000	18,000
6485 · Paper/Plastic Goods	259	300	(41)	11,698	12,245	11,500	745	106.5%	11,500	12,000
6510 · Pest Control	0	0	0	6,504	6,403	6,500	(97)	98.5%	6,500	6,500
6580 · Sand	0	0	0	14,282	11,797	15,000	(3,203)	78.6%	15,000	15,000
6585 · Satellite TV / Music	300	208	92	1,709	3,364	2,500	864	134.6%	2,500	3,550
6590 · Schools & Seminars	69	600	(531)	1,419	2,173	2,500	(327)	86.9%	2,500	4,000
6600 · Security Systems	70	70	(0)	839	839	840	(1)	99.9%	840	840
6610 · Seeds, Chems & Fertilizer	0	0	0	93,196	103,999	95,000	8,999	109.5%	95,000	115,000
6630 · Signage	0	0	0	445	290	400	(110)	72.4%	400	400
6632 · Smallwares	38	250	(212)	2,729	1,611	2,000	(389)	80.6%	2,000	2,000
6634 · Spoilage	115	200	(85)	2,315	2,307	2,500	(193)	92.3%	2,500	2,200
6650 · Telephone	1,333	1,278	55	15,624	16,148	15,400	748	104.9%	15,400	16,100
6660 · Toilet Rental & Supplies	0	0	0	952	725	1,000	(275)	72.5%	1,000	750
6690 · Trash Removal	412	505	(93)	5,617	6,570	5,600	970	117.3%	5,600	5,600
6710 · Uniforms	367	225	142	6,497	8,430	8,500	(70)	99.2%	8,500	8,000
6715 · Utilities	4,059	4,800	(741)	67,065	65,260	72,000	(6,740)	90.6%	72,000	75,000
6720 · Vehicle Maintenance	55	50	5	1,951	1,415	1,500	(85)	94.4%	1,500	1,500
6740 · Water System Maintenance	832	1,475	(643)	13,866	13,802	16,875	(3,073)	81.8%	16,875	15,500
Total Expense	61,540	65,622	(4,082)	1,565,205	1,690,112	1,654,108	36,004	102.2%	1,654,108	1,816,297
Net Ordinary Income	(53,418)	(46,954)	(6,464)	796,259	738,566	124,512	614,054		124,512	417,353
Other Income/Expense										
Other Income										
3170-1 · Misc. Income	0	0	0	514	1,600	0	600	0	0	0
3125 · Fund Raising Income	0	0	0	226	7,480	8,000	(520)	93.5%	8,000	7,500
3210 · Grant Income	0	0	0	1,203	646	0	646	0.0%	0	0
Total Other Income	0	0	0	1,942	9,726	8,000	726	121.6%	8,000	7,500
Other Expense										
6283 · Fund Raising Expenditure	7,000	7,500	(500)	209	7,500	8,000	(500)	93.8%	8,000	7,500
9015 · Insurance Repairs	0	0	0	0	0	0	0	0.0%	0	0
Total Other Expense	7,000	7,500	(500)	209	7,500	8,000	(500)	93.8%	8,000	7,500
Net Other Income	(7,000)	(7,500)	500	1,733	2,226	0	2,226	0.0%	0	0
Net Income	(60,418)	(54,454)	(5,964)	797,992	740,792	124,512	616,280		124,512	417,353

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3031 · Memberships	13,412	3,798	9,614	194,322	344,103	257,000	87,103	133.9%	257,000	382,000
3032 · Punch Cards	8,108	9,412	(1,304)	46,149	65,971	76,500	(10,529)	86.2%	76,500	100,000
3033 · Daily Admissions	33,792	40,259	(6,467)	168,857	269,900	248,000	21,900	108.8%	248,000	335,000
3034 · Gymnastics Programs	6,423	9,500	(3,078)	59,857	112,662	69,500	43,162	162.1%	69,500	110,750
3035 · Aquatic Programs	440	4,000	(3,560)	13,777	26,815	20,000	6,815	134.1%	20,000	28,500
3036 · Fitness Programs	2,302	4,000	(1,698)	23,298	40,389	39,000	1,389	103.6%	39,000	52,000
3037 · Child Care	50	650	(600)	1,452	(129)	3,900	(4,029)	-3.3%	3,900	2,000
3038 · Vending	378	400	(22)	2,055	1,119	2,000	(881)	55.9%	2,000	2,000
3039 · Climbing Wall	395	275	120	2,806	4,249	4,000	249	106.2%	4,000	4,000
3040 · Retail Sales	1,935	3,997	(2,062)	11,827	16,683	17,500	(817)	95.3%	17,500	19,000
3041 · Concessions	2,103	1,000	1,103	3,380	7,706	8,000	(294)	96.3%	8,000	6,000
3080 · User Fees-Adult	19,766	24,125	(4,359)	57,784	99,760	101,500	(1,740)	98.3%	101,500	21,000
3085 · User Fees-Youth	89	12,300	(12,211)	92,527	191,031	147,000	44,031	130.0%	147,000	185,000
3110 · Interest Income	349	500	(151)	3,180	757	3,500	(2,743)	21.6%	3,500	300
3111 · Interest Income County	0	0	0	1,763	1,484	1,500	(16)	98.9%	1,500	1,500
3123 · Special Events	80	400	(320)	4,756	1,726	5,500	(3,774)	31.4%	5,500	5,000
3124 · Sponsorships	600	1,200	(600)	4,335	15,550	9,500	6,050	163.7%	9,500	9,700
3170 · Miscellaneous Income	0	0	0	0	0	0	0	0.0%	0	0
3172 · Facility Rental Fees	27,324	14,740	12,584	36,572	62,749	46,600	16,149	134.7%	46,600	55,000
3173 · Skate Rentals	8,226	3,950	4,276	14,026	24,792	10,000	14,792	247.9%	10,000	20,000
3180 · Property Tax Income-Current	0	0	0	827,593	845,942	845,916	26	100.0%	845,916	1,030,221
3181 · Property Tax-Delinquent	0	0	0	1	(1,671)	0	(1,671)	0.0%	0	0
3200 · Specific Ownership Taxes	14,579	13,244	1,335	163,653	168,895	157,000	11,895	107.6%	157,000	167,000
3205 · Leagues & Tournaments	0	0	0	0	0	0	0		0	98,000
3209 · Donations	0	0	0	0	(250)	0	(250)	0.0%	0	(250)
Total Income	140,350	147,750	(7,400)	1,733,968	2,300,232	2,073,416	226,816	110.9%	2,073,416	2,633,721
Cost of Goods Sold										
6425 · Merchandise	2,636	2,499	137	9,294	13,116	12,750	366	102.9%	12,750	12,500
Total COGS	2,636	2,499	137	9,294	13,116	12,750	366	102.9%	12,750	12,500
Gross Profit	137,714	145,251	(7,537)	1,724,674	2,287,116	2,060,666	226,450	111.0%	2,060,666	2,621,221
Expense										
5010 · Salaries	51,942	58,313	(6,371)	635,951	690,198	748,000	(57,802)	92.3%	748,000	785,750
5020 · Wages	44,212	52,784	(8,572)	446,291	578,043	550,000	28,043	105.1%	550,000	654,000
5024 · Pension Contributions	3,606	4,102	(496)	40,584	47,555	48,676	(1,121)	97.7%	48,676	53,991
5025 · Contract Labor	105	0	105	11,525	53,691	27,600	26,091	194.5%	27,600	51,600
5030 · Health Insurance	15,652	18,089	(2,437)	199,063	192,792	217,046	(24,254)	88.8%	217,046	208,801
5040 · Medicare Tax	1,393	1,581	(188)	15,677	18,372	18,821	(449)	97.6%	18,821	20,876
5050 · Unemployment Tax	64	325	(261)	3,258	3,014	3,895	(881)	77.4%	3,895	4,319
5060 · Worker's Compensation	993	992	1	13,816	10,583	11,922	(1,339)	88.8%	11,922	14,303
6000 · Accounting Fees	0	0	0	11,700	13,850	13,850	0	100.0%	13,850	13,850
6010 · Adult Program Supplies	0	0	0	2,279	4,105	3,250	855	126.3%	3,250	4,200
6020 · Advertising	239	5,150	(4,911)	13,885	14,382	24,500	(10,118)	58.7%	24,500	18,500
6035 · Aquatics	139	225	(86)	1,462	3,360	3,500	(140)	96.0%	3,500	4,000
6040 · Automobile Mileage	0	1,725	(1,725)	301	617	2,400	(1,783)	25.7%	2,400	2,300
6070 · Board/Staff Development	1,512	1,675	(163)	2,789	2,953	3,000	(47)	98.4%	3,000	3,500
6090 · Cash (Over)/Short	(133)	0	(133)	(324)	(386)	0	(386)	0.0%	0	0
6110 · Cleaning Supplies	1,137	400	737	30,435	16,159	9,900	6,259	163.2%	9,900	13,200

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
6130 · Clubhouse Landscaping	0	500	(500)	305	479	2,500	(2,021)	19.2%	2,500	3,000
6131 · Community Gardens	0	0	0	0	132	0	132	0.0%	0	5,000
6140 · Computer Expense / Support	770	1,150	(380)	25,390	24,588	23,600	988	104.2%	23,600	33,330
6150 · Consulting Fees	550	3,800	(3,250)	13,919	8,167	15,000	(6,833)	54.4%	15,000	15,000
6180 · Credit Card Fees	2,910	1,800	1,110	13,903	24,833	20,200	4,633	122.9%	20,200	24,700
6210 · Dues, Licenses & Certificatio	599	540	59	9,161	11,813	10,150	1,663	116.4%	10,150	11,400
6220 · Election Supplies	0	0	0	6,548	0	0	0	0.0%	0	10,000
6240 · Equipment Rental	0	1,000	(1,000)	872	248	1,500	(1,252)	16.5%	1,500	1,500
6250 · Equipment Repairs & Parts	134	1,400	(1,266)	12,441	6,229	8,400	(2,171)	74.2%	8,400	8,400
6273 · Field Trips-Youth	458	1,050	(592)	5,865	7,931	10,000	(2,069)	79.3%	10,000	10,000
6274 · Field Trips-Adult / Teen	0	0	0	0	3,688	850	2,838	461.0%	800	3,000
6295 · Fitness	1,432	1,450	(18)	1,752	1,928	2,400	(473)	80.3%	2,400	2,400
6310 · Fuel & Oil	1,197	200	997	6,785	13,520	9,500	4,020	142.3%	9,500	14,700
6333 · Gymnastics	34	450	(416)	1,067	3,641	4,500	(859)	80.9%	4,500	8,000
6350 · Irrigation Supplies / Pumphou	0	500	(500)	3,429	598	2,500	(1,902)	23.9%	2,500	2,500
6355 · League Supplies	2,664	1,000	1,664	4,865	25,176	12,000	13,176	209.8%	12,000	15,000
6360 · Legal Fees	82	1,650	(1,568)	6,813	5,563	7,500	(1,937)	74.2%	7,500	7,500
6370 · Liability Insurance	3,515	3,516	(1)	39,790	45,811	42,184	3,627	108.6%	42,184	48,020
6400 · Maintenance Agreements	2,750	3,500	(750)	25,135	27,590	28,000	(410)	98.5%	28,000	34,000
6405 · Maintenance & Repair	1,570	3,600	(2,030)	29,860	67,595	32,500	35,095	208.0%	32,500	45,000
6410 · Maint. Supplies/Tools	593	4,250	(3,657)	14,732	25,153	27,750	(2,597)	90.6%	27,750	20,600
6420 · Meals	331	1,850	(1,519)	855	3,361	4,200	(839)	80.0%	4,200	4,800
6450 · Office Equipment	973	972	1	12,596	27,003	22,000	5,003	122.7%	22,000	19,200
6480 · Operating Supplies	1,788	1,780	8	8,981	10,641	11,900	(1,259)	89.4%	11,900	13,450
6485 · Paper/Plastic Goods	591	1,550	(959)	3,875	3,525	5,000	(1,475)	70.5%	5,000	4,500
6518 · Pool Chemicals & Supplies	984	1,250	(266)	23,172	25,640	21,000	4,640	122.1%	21,000	26,350
6561 · Payroll Expenses	515	3,725	(3,210)	777	1,811	6,000	(4,189)	30.2%	6,000	15,000
6585 · Satellite TV / Music	301	250	51	3,432	3,995	3,375	620	118.4%	3,375	4,000
6590 · Schools & Seminars	0	2,100	(2,100)	3,026	7,160	11,150	(3,990)	64.2%	11,150	12,150
6600 · Security Systems	111	117	(6)	1,333	1,333	1,325	8	100.6%	1,325	1,325
6610 · Seeds, Chems & Fertilizer	0	0	0	7,505	8,454	8,500	(46)	99.5%	8,500	12,000
6630 · Signage	151	0	151	437	1,179	1,000	179	117.9%	1,000	1,000
6631 · Special Events	0	2,075	(2,075)	2,068	1,601	7,500	(5,899)	21.3%	7,500	3,500
6635 · Summer Program Supplies	0	0	0	3,334	1,937	2,500	(563)	77.5%	2,500	2,000
6650 · Telephone	1,420	1,577	(157)	18,743	19,841	18,950	891	104.7%	18,950	19,900
6660 · Toilet Rental & Supplies	0	0	0	1,675	2,075	3,400	(1,325)	61.0%	3,400	3,000
6680 · Transportation	0	0	0	1,155	3,918	2,500	1,418	156.7%	2,500	4,000
6690 · Trash Removal	383	400	(17)	3,006	3,944	3,900	44	101.1%	3,900	5,250
6710 · Uniforms	309	1,800	(1,491)	3,177	1,753	3,200	(1,447)	54.8%	3,200	3,500
6715 · Utilities	21,440	22,000	(560)	180,183	207,268	200,300	6,968	103.5%	200,300	225,950
6720 · Vehicle Maintenance	2,427	575	1,852	2,262	5,335	2,900	2,435	184.0%	2,900	4,600
6730 · Youth Program Supplies	378	275	103	1,871	6,255	3,500	2,755	178.7%	3,500	7,500
6735 · Volunteer Support	0	350	(350)	200	0	350	(350)	0.0%	350	350
6740 · Water System Maintenance	551	550	1	7,083	8,571	8,250	321	103.9%	8,250	8,750
Total Expense	172,770	219,913	(47,143)	1,942,070	2,310,572	2,300,094	10,478	100.5%	2,300,044	2,578,315
Net Ordinary Income	(35,057)	(74,662)	39,605	(217,396)	(23,456)	(239,428)	215,972		(239,378)	42,905
Other Income/Expense										
Other Income										
3122 · Grand Classic Revenue	0	0	0	5,000	14,000	20,000	(6,000)	70.0%	20,000	18,000
3125 · Fund Raising Income	0	1,200	(1,200)	432	315	1,500	(1,185)	21.0%	1,500	750
3170-1 · Misc. Income	0	0	0	8,600	82	0	82	0.0%	0	0

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
3183 · Property Tax Income O&M	855	0	855	96,070	97,502	98,561	(1,059)	98.9%	98,561	119,750
3210 · Grant Income	0	0	0	63,988	41,419	1,500	39,919	2761.3%	1,500	1,500
3605 · Lost and Found	0	0	0	0	5	0	5	0.0%	0	0
Total Other Income	855	1,200	(345)	174,090	153,323	121,561	31,762	126.1%	121,561	140,000
Other Expense										
6330 · Grants & Donations	0	825	(825)	9,994	8,692	9,500	(808)	91.5%	9,500	9,500
6283 · Fund Raising Expenditure	0	1,200	(1,200)	435	315	1,500	(1,185)	21.0%	1,500	750
9050 · Treasurer's Fees	43	0	43	46,271	47,169	47,224	(55)	99.9%	47,224	57,475
Total Other Expense	43	2,025	(1,982)	56,700	56,176	58,224	(2,048)	96.5%	58,224	67,725
Net Other Income	812	(825)	1,637	117,389	97,148	63,337	33,811	153.4%	63,337	72,274
Net Income	(34,245)	(75,487)	41,242	(100,006)	73,692	(176,091)	249,783		(176,041)	115,180
					103.11%				92.54%	104.35%

Fraser Valley Metropolitan Recreation District
The Foundry Cinema Bowl
December 31, 2021

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3011 · Bowling Sales	34,973	41,950	(6,977)	187,538	270,585	238,514	32,071	113.4%	238,514	288,000
3038 · Vending / Arcade	1,364	250	1,114	5,646	13,613	6,500	7,113	209.4%	6,500	14,000
3041 · Concessions	15,807	16,148	(341)	38,321	70,284	88,529	(18,245)	79.4%	88,529	81,500
3043 · Movie Sales	45,299	67,802	(22,503)	112,671	184,276	320,548	(136,272)	57.5%	320,548	283,000
3060 · Food	18,045	23,957	(5,912)	75,220	103,877	133,639	(29,762)	77.7%	133,639	136,000
3070 · Food Discounts	(83)	(710)	627	(2,005)	(795)	(4,000)	3,205	19.9%	(4,000)	(3,000)
3123 · Special Events	0	0	0	697	0	1,000	(1,000)	0.0%	1,000	1,000
3124 · Sponsorships	3,587	3,500	87	27,473	31,243	40,000	(8,757)	78.1%	40,000	37,000
3130 · Beverage	24,292	31,615	(7,323)	113,736	171,862	150,773	21,089	114.0%	150,773	196,000
3131 · Beverage Discounts	(162)	(154)	(8)	(494)	(1,620)	(751)	(869)	215.6%	(751)	(1,500)
3170 · Miscellaneous Income	0	0	0	30	0	0	0	0.0%	0	0
3172 · Facility Rental Fees	2,250	0	2,250	4,315	9,722	4,000	5,722	243.1%	4,000	6,000
3205 · Leagues & Tournaments	960	0	960	5,220	11,637	1,000	10,637	1163.7%	1,000	15,000
Total Income	146,333	184,358	(38,025)	568,368	864,684	979,752	(115,068)	88.3%	979,752	1,053,000
Cost of Goods Sold										
4010 · Cost of Food	6,901	11,979	(5,078)	37,013	43,589	66,820	(23,231)	65.2%	66,820	59,840
4030 · Cost of Beverages	5,566	11,065	(5,499)	34,777	42,622	52,771	(10,149)	80.8%	52,771	50,960
6426 · Cost of Movies	22,459	33,901	(11,442)	46,632	89,065	160,274	(71,209)	55.6%	160,274	141,500
6427 · Cost of Concessions	4,125	4,844	(719)	9,594	19,904	26,559	(6,655)	74.9%	26,559	24,438
Total COGS	39,050	61,789	(22,739)	128,016	195,181	306,424	(111,243)	63.7%	306,424	276,738
Gross Profit	107,283	122,569	(15,286)	440,352	669,503	673,328	(3,825)	99.4%	673,328	776,262
Expense										
5010 · Salaries	4,615	4,615	0	60,000	60,000	60,000	(0)	100.0%	60,000	63,000
5020 · Wages	19,866	26,519	(6,653)	162,586	178,263	208,000	(29,737)	85.7%	208,000	218,000
5024 · Pension Contributions	918	1,150	(232)	8,347	8,935	10,050	(1,115)	88.9%	10,050	10,538
5030 · Health Insurance	974	602	372	6,546	9,373	7,228	2,145	129.7%	7,228	11,526
5040 · Medicare Tax	437	443	(6)	3,783	4,139	3,886	253	106.5%	3,886	4,075
5050 · Unemployment Tax	20	93	(73)	783	651	804	(153)	81.0%	804	843
5060 · Worker's Compensation	214	214	0	3,899	1,259	2,572	(1,313)	49.0%	2,572	3,081
6020 · Advertising & Promotion	0	950	(950)	8,084	5,999	7,500	(1,501)	80.0%	7,500	5,500
6090 · Cash (Over)/Short	(28)	0	(28)	(360)	(345)	0	(345)	0.0%	0	0
6110 · Cleaning Supplies	617	500	117	5,218	6,766	6,500	266	104.1%	6,500	7,000
6140 · Computer Expense / Support	143	1,450	(1,308)	2,544	3,511	4,950	(1,439)	70.9%	4,950	7,800
6150 · Consulting Fees	250	250	0	2,275	3,000	3,000	0	100.0%	3,000	3,000
6180 · Credit Card Fees	3,444	3,450	(6)	13,279	20,184	20,000	184	100.9%	20,000	25,000
6210 · Dues, Licenses & Certification	18	150	(133)	1,655	459	2,000	(1,542)	22.9%	2,000	2,000
6240 · Equipment Rental	144	146	(2)	1,375	1,790	1,680	110	106.6%	1,680	1,800
6250 · Equipment Repairs & Parts	801	400	401	7,966	8,038	5,000	3,038	160.8%	5,000	8,500
6270 · Facility Lease	12,500	12,500	0	220,000	150,000	150,000	0	100.0%	150,000	240,000
6354 · Laundry	330	400	(70)	2,574	2,805	3,500	(695)	80.1%	3,500	3,500
6355 · League & Tournament Supplies	0	0	0	0	0	100	(100)	0.0%	100	0
6360 · Legal Fees	400	1,000	(600)	3,604	1,000	1,000	0	100.0%	1,000	2,000
6370 · Liability Insurance	773	773	(0)	8,838	9,947	9,273	674	107.3%	9,273	10,450
6400 · Maintenance Agreements	204	190	14	5,123	5,803	4,500	1,303	129.0%	4,500	5,000

Fraser Valley Metropolitan Recreation District
The Foundry Cinema Bowl
December 31, 2021

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
6405 · Maintenance & Repair	420	1,000	(580)	3,155	7,650	8,500	(850)	90.0%	8,500	8,500
6410 · Maint. Supplies/Tools	216	250	(34)	3,332	4,057	3,500	557	115.9%	3,500	3,500
6480 · Operating Supplies	217	150	67	1,535	4,779	1,500	3,279	318.6%	1,500	4,000
6485 · Paper Goods / Supplies	2,076	2,100	(24)	5,210	7,790	8,000	(210)	97.4%	8,000	7,500
6585 · Satellite TV / Music	265	270	(5)	2,925	3,645	3,250	395	112.2%	3,250	4,000
6590 · Schools & Seminars	0	0	0	0	0	0	0	0.0%	0	1,000
6600 · Security Systems	0	0	0	276	360	400	(40)	90.0%	400	400
6631 · Special Events	0	0	0	939	0	500	(500)	0.0%	500	500
6632 · Smallwares	160	250	(90)	314	479	1,000	(521)	47.9%	1,000	1,000
6634 · Spoilage	0	100	(100)	1,556	356	1,100	(744)	32.4%	1,100	500
6650 · Telephone	330	300	30	3,793	3,887	3,575	312	108.7%	3,575	4,750
6690 · Trash Removal	484	400	84	3,153	4,167	5,000	(833)	83.3%	5,000	4,500
6710 · Uniforms	0	500	(500)	0	0	500	(500)	0.0%	500	500
6715 · Utilities	3,262	4,500	(1,238)	29,537	32,461	35,500	(3,039)	91.4%	35,500	38,000
Total Expense	54,069	65,615	(11,546)	583,842	551,207	583,868	(32,661)	94.4%	583,868	711,262
Net Ordinary Income	53,215	56,954	(3,739)	(143,490)	118,296	89,460	28,836	132.2%	89,460	65,000
Other Income/Expense										
Other Income										
3170-1 · Misc. Income	0	0	0	1,397	0	0	0	0	0	0
3210-1 · Grant Income	0	0	0	12,693	2,300	0	2,300	0.0%	0	0
Total Other Income	0	0	0	14,089	2,300	0	2,300	0.0%	0	0
Net Other Income	0	0	0	14,089	2,300	0	2,300	0.0%	0	0
Net Income	53,215	56,954	(3,739)	(129,401)	120,596	89,460	31,136		89,460	65,000

**Fraser Valley Metropolitan Recreation District
Capital Expenditures
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Income										
3124 · Sponsorships	0	0	0	0	0	0	0	0.0%	0	0
3170 · Miscellaneous Income	0	0	0	0	0	0	0	0.0%	0	0
3210 · Grants & Donations	0	0	0	15,085	0	2,500	(2,500)	0.0%	2,500	0
Total Income	0	0	0	15,085	0	2,500	(2,500)	0.0%	2,500	0
Gross Profit	0	0	0	15,085	0	2,500	(2,500)	0.0%	2,500	0
	0	0	0	15,085	0	2,500	(2,500)	0.0%	2,500	0
Other Expense										
9077 · Capital Expenditure-Parks & Rec										
9077-01 · Capital Exp - Parks & Rec	0	0	0	58,159	64,088	49,750	14,338	128.8%	49,750	143,500
9077-02 · Capital Lease - Parks & Rec	2,908	4,491	(1,583)	25,902	35,096	42,072	(6,976)	83.4%	42,072	38,896
Total 9077 · Total Capital-Parks & Rec	2,908	4,491	(1,583)	84,061	99,184	91,822	7,362	108.0%	91,822	182,396
9078 · Capital Expenditure-Golf Course										
9078-01 · Capital Exp - Golf Course	18,468	0	18,468	23,900	359,719	339,432	20,287	106.0%	339,432	351,450
9078-02 · Capital Lease - Golf Course	672	676	(4)	123,330	111,147	112,836	(1,689)	98.5%	112,836	104,070
Total 9078 · Total Capital-Golf Course	19,140	676	18,464	147,229	470,866	452,268	18,598	104.1%	452,268	455,520
Total Other Expense	22,048	5,167	16,881	231,290	570,050	544,090	25,960	104.8%	544,090	637,916
Net Income	(22,048)	(5,167)	(16,881)	(216,205)	(570,050)	(541,590)	(28,460)		(541,590)	(637,916)
Parks and Recreation	2021 Budget	Actual To Date	2022 Budget	Pole Creek Golf Club			2021 Budget	Actual To Date	2022 Budget	
Mini Bus Vehicle Lease	7,200	5,797	-	2017 - 5 Year Equipment Lease (12103)			21,176	21,176	-	
2022 Mini Van Lease	-	-	4,000	2018 - 5 Year Equipment Lease (12139)			16,458	16,458	16,458	
Parks Truck Lease	12,550	12,551	12,551	2019 - 5 Year Equipment Lease (12193)			16,038	16,038	16,038	
Gen Rec Mini Bus Lease (new)	12,322	12,321	12,321	2019 - Ally Truck Lease			8,069	8,069	8,069	
Parks 5-Year Equipment Lease - 2021 Bobcat	10,000	4,428	10,024	2020 - 5 Year Equipment Lease (12262)			23,095	23,095	23,095	
	-	-	-	2021 - 5 Year Equipment Lease			28,000	26,310	26,310	
Total Capital Leases	42,072	35,096	38,896	2022 - 5 Year Equipment Lease			0	0	14,100	
				Total Capital Leases			112,836	111,146	104,070	
Standing Mower	7,000	-	-	Cart Path Phase IV			234,432	235,432	233,000	
Ice Rink Concrete (Grant funded)	2,500	-	-	Gaylord Reservoir Repair			50,000	52,133	52,000	
Dry Sauna Wood Replacement	5,000	-	-	Stair Replacement			55,000	53,675	-	
Cybex 750AT Elliptical w/PEM	8,000	9,238	-	In-Ground Trash Cans			-	7,063	-	
GPCRC Fire Panel replacement	7,000	-	-	Ice Maker			-	11,417	-	
Leisure Pool Boiler Heat Exchanger	20,250	29,850	-	2022					66,450	
Ice Bumper Cars	-	10,000	-							
Ford F250	-	15,000	-							
2022	-	-	143,500							
Total Capital - Parks & Recreation	91,822	99,184	182,396	Total Capital - Pole Creek Golf			452,268	470,866	455,520	

**Fraser Valley Metropolitan Recreation District
Debt Service
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3111 · Interest Income County	0	0	0	2,363	1,932	2,000	(68)	96.6%	2,000	2,000
3170 · Bond Sale Proceeds	0	0	0	4,827	0	0	0	0.0%	0	0
3181 · Property Tax-Delinquent	0	0	0	2	(2,431)	0	(2,431)	0.0%	0	0
3182 · Property Tax Income Debt	931	949	(18)	1,237,653	1,239,348	1,240,882	(1,534)	99.9%	1,240,882	1,252,014
Total Income	931	949	(18)	1,244,845	1,238,849	1,242,882	(4,033)	99.7%	1,242,882	1,254,014
Gross Profit	931	949	(18)	1,244,845	1,238,849	1,242,882	(4,033)	99.7%	1,242,882	1,254,014
Net Ordinary Income	931	949	(18)	1,244,845	1,238,849	1,242,882	(4,033)	99.7%	1,242,882	1,254,014
Other Income/Expense										
Other Expense										
9020 · Interest - Bonds	0	0	0	364,664	449,900	449,900	0	100.0%	449,900	435,300
9030 · Agent Fees	0	0	0	600	400	300	100	133.3%	300	400
9040 · Principal - Bonds	0	0	0	655,000	730,000	730,000	0	100.0%	730,000	755,000
9050 · Treasurer's Fees	47	47	(0)	62,001	61,951	62,044	(93)	99.8%	62,044	62,601
Total Other Expense	47	47	(0)	1,082,265	1,242,251	1,242,244	7	100.0%	1,242,244	1,253,301
Net Income	884	902	(18)	162,580	(3,402)	638	(4,040)		638	713

**Fraser Valley Metropolitan Recreation District
Conservation Trust Funds
December 31, 2021**

	Current Period			2020	Year to date			% YTD	2021	2022
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget	Budget
Ordinary Income/Expense										
Income										
3202 - Conservation Trust	9,139	7,500	1,639	30,274	36,254	29,750	6,504	121.9%	29,750	34,500
3110 - Interest Income	1	40	(39)	186	9	200	(191)	4.6%	200	15
Total Income	9,140	7,540	1,600	30,460	36,264	29,950	6,314	121.1%	29,950	34,515
Gross Profit	9,140	7,540	1,600	30,460	36,264	29,950	6,314	121.1%	29,950	34,515
Net Ordinary Income	9,140	7,540	1,600	30,460	36,264	29,950	6,314	121.1%	29,950	34,515
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	13,000	(13,000)	19,900	0	13,000	(13,000)	0.0%	13,000	24,000
Total Other Expense	0	13,000	(13,000)	19,900	0	13,000	(13,000)	0.0%	13,000	24,000
Net Other Income	0	(13,000)	13,000	(19,900)	0	(13,000)	13,000	0.0%	(13,000)	(24,000)
Net Income	9,140	(5,460)	14,600	10,560	36,264	16,950	19,314		16,950	10,515