

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide Totals
August 31, 2018

	Current Period			2017 YTD Actual	Year to Date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
District Administration											
Total Income	22,073	22,657	(584)	659,026	897,486	878,547	18,939	50,640	948,125	96.5%	930,118
Total Expense	18,948	19,198	(250)	220,946	240,586	240,877	(291)	113,241	353,828	68.2%	352,939
Net Income	3,125	3,459	(334)	438,080	656,900	637,670	19,230	(62,602)	594,298		577,179
General Recreation											
Total Income	20,237	15,825	4,412	115,023	134,027	111,475	22,552	47,700	181,727	83.2%	161,100
Total Expense	37,661	30,865	6,796	182,756	203,370	192,385	10,985	73,849	277,219	75.6%	268,936
Net Income	(17,424)	(15,040)	(2,384)	(67,733)	(69,343)	(80,910)	11,567	(26,149)	(95,492)		(107,836)
Parks & Athletics											
Total Income	6,245	5,150	1,095	56,717	67,192	57,450	9,742	59,400	126,592	73.8%	91,000
Total Cost of Goods	104	100	4	2,950	2,436	2,592	(156)	1,564	4,000	60.9%	4,000
Total Expense	26,087	23,125	2,962	192,233	208,775	199,370	9,405	117,955	326,730	69.1%	301,988
Net Income	(19,946)	(18,075)	(1,871)	(138,466)	(144,019)	(144,512)	493	(60,119)	(204,138)		(214,988)
Rec Center											
Total Income	71,345	61,250	10,095	751,528	807,612	741,841	65,771	273,820	1,081,432	80.3%	1,005,316
Total Cost of Goods	773	825	(52)	10,127	8,759	9,200	(441)	4,241	13,000	67.4%	13,000
Total Expense	73,582	79,776	(6,194)	678,588	714,697	729,364	(14,667)	381,559	1,096,256	63.4%	1,127,077
Net Income	(3,009)	(19,351)	16,342	62,813	84,156	3,277	80,879	(111,980)	(27,824)		(134,761)
Pro Shop											
Total Income	328,497	310,496	18,001	1,111,266	1,169,773	1,085,345	84,428	211,900	1,381,673	89.9%	1,300,500
Total Cost of Goods	15,238	16,500	(1,262)	70,259	63,491	69,150	(5,659)	30,347	93,838	61.3%	103,500
Total Expense	48,987	46,044	2,943	303,123	314,528	315,273	(745)	91,377	405,904	77.8%	404,522
Net Income	264,272	247,952	16,320	737,884	791,755	700,922	90,833	90,176	881,931		792,478
Food & Beverage											
Total Income	126,919	125,150	1,769	457,686	482,907	459,090	23,817	135,100	618,007	81.4%	593,500
Total Cost of Goods	40,480	39,450	1,030	144,061	155,881	144,505	11,376	44,020	199,901	83.6%	186,500
Total Expense	44,423	42,946	1,477	235,929	246,102	240,898	5,204	110,009	356,111	70.3%	350,108
Net Income	42,017	42,754	(737)	77,696	80,924	73,687	7,237	(18,929)	61,995		56,892
Turf Maintenance											
Total Income	750	750	0	7,100	6,020	6,000	20	13,625	19,645	33.2%	18,125
Total Expense	75,532	73,870	1,662	506,095	531,375	519,720	11,655	182,459	713,834	75.9%	700,088
Net Income	(74,782)	(73,120)	(1,662)	(498,995)	(525,355)	(513,720)	(11,635)	(168,834)	(694,189)		(681,963)
Total Golf Course											
Total Income	456,166	436,396	19,770	1,576,052	1,658,701	1,550,435	108,266	360,625	2,019,326	86.7%	1,912,125
Total Cost of Goods	55,718	55,950	(232)	214,320	219,372	213,655	5,717	74,367	293,739	75.6%	290,000
Total Expense	168,942	162,860	6,082	1,045,147	1,092,005	1,075,891	16,114	383,845	1,475,850	75.1%	1,454,718
Net Income	231,507	217,586	13,921	316,586	347,324	260,889	86,435	(97,587)	249,736		167,407
Total Parks & Recreation											
Total Income	119,900	104,882	15,018	1,582,294	1,906,316	1,789,313	117,003	431,560	2,337,876	87.1%	2,187,535
Total Cost of Goods	876	925	(49)	13,077	11,194	11,792	(598)	5,806	17,000	65.8%	17,000
Total Expense	156,278	152,964	3,314	1,274,524	1,367,428	1,361,996	5,432	686,604	2,054,032	66.7%	2,050,941
Net Income	(37,255)	(49,007)	11,752	294,694	527,694	415,525	112,169	(260,850)	266,844		119,594
Debt Service											
Total Income	7,941	14,568	(6,627)	1,223,647	1,270,978	1,268,061	2,917	9,329	1,280,307	99.3%	1,280,304
Total Expense	397	703	(306)	354,210	344,396	344,192	204	935,883	1,280,279	26.9%	1,280,279
Net Income	7,544	13,865	(6,321)	869,437	926,582	923,869	2,713	(926,554)	28		25
Total Conservation Trust											
Total Income	35,022	35,025	(3)	16,659	74,786	73,660	1,126	13,414	88,200	84.8%	88,200
Total Expense	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Net Income	35,022	35,025	(3)	(12,341)	74,786	73,660	1,126	(76,586)	(1,800)		(1,800)
Total District Wide											
Total Income	619,030	590,871	28,159	4,398,652	4,910,781	4,681,469	229,312	814,928	5,725,708	89.8%	5,468,164
Total Cost of Goods	56,594	56,875	(281)	227,397	230,566	225,447	5,119	80,173	310,739	75.1%	307,000
Total Expense	325,617	316,527	9,090	2,702,880	2,803,829	2,782,079	21,750	2,096,332	4,900,161	57.5%	4,875,938
Net Income	236,819	217,469	19,350	1,468,375	1,876,385	1,673,943	202,442	(1,361,577)	514,808		285,226
Capital Expenditures											
Total Income	80,994	78,000	2,994	0	240,994	238,000	2,994	203,033	444,027	54.3%	444,027
Total Expense	26,292	26,293	(1)	305,744	535,308	535,361	(52)	351,545	886,853	59.4%	901,622
Net Income	54,702	51,707	2,995	(305,744)	(294,314)	(297,361)	3,046	(148,512)	(442,826)		(457,595)

**Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	Actual	Actual	Budget	Variance			Budget	Budget
Ordinary Income/Expense											
Income											
3010 - Club Rental Income	5,265	4,500	765	17,160	19,795	15,250	4,545	4,000	23,795	107.0%	18,500
3020 - Conservation Trust Income	0	0	0	13,028	14,643	13,500	1,143	13,357	28,000	52.3%	28,000
3031 - Memberships	21,514	17,500	4,014	232,974	251,744	234,700	17,044	90,882	342,626	78.79%	319,500
3032 - Punch Cards	11,795	10,000	1,795	98,540	112,246	92,100	20,146	36,570	148,816	88.73%	126,500
3033 - Daily Admissions	23,221	19,700	3,521	191,326	209,693	188,500	21,193	76,314	286,007	82.56%	254,000
3034 - Gymnastics Programs	6,940	4,500	2,440	62,640	71,370	60,000	11,370	28,400	99,770	79.83%	89,400
3035 - Aquatic Programs	1,411	1,500	(89)	20,974	22,092	22,700	(608)	6,500	28,592	65.95%	33,500
3036 - Fitness Programs	2,383	4,500	(2,117)	28,362	29,069	32,500	(3,431)	23,431	52,500	55.37%	52,500
3037 - Child Care	678	450	228	3,935	3,222	3,825	(603)	2,778	6,000	53.7%	6,000
3038 - Vending	0	0	0	2,190	1,323	1,650	(327)	1,677	3,000	44.11%	3,000
3039 - Climbing Wall	205	100	105	3,063	2,585	2,450	135	1,415	4,000	64.63%	4,000
3040 - Retail Sales	1,528	1,650	(122)	18,986	16,564	18,400	(1,836)	9,436	26,000	63.71%	26,000
3041 - Concessions	0	750	(750)	5,335	4,316	5,600	(1,284)	3,500	7,816	56.05%	7,700
3050 - Driving Range Income	17,777	17,000	777	58,184	65,208	57,500	7,708	14,500	79,708	91.2%	71,500
3060 - Food	76,489	79,000	(2,511)	292,650	311,820	297,000	14,820	87,000	398,820	81.42%	383,000
3070 - Food Discounts	(4,202)	(4,150)	(52)	(15,999)	(17,020)	(15,810)	(1,210)	(4,500)	(21,520)	83.02%	(20,500)
3080 - User Fees-Adult	2,815	325	2,490	31,835	23,772	15,925	7,847	22,500	46,272	123.81%	19,200
3085 - User Fees-Youth	20,417	16,500	3,917	118,984	126,000	112,750	13,250	33,000	159,000	85.42%	147,500
3090 - Golf Cart Rentals	62,364	55,000	7,364	186,182	219,365	181,500	37,865	35,000	254,365	100.86%	217,500
3100 - Greens Fees Income	178,559	165,000	13,559	447,283	489,042	440,000	49,042	104,000	593,042	89.73%	545,000
3110 - Interest Income	1,033	1,125	(92)	6,443	6,487	6,660	(173)	3,857	10,344	60.63%	10,700
3111 - Interest Income County	486	750	(264)	(10,435)	2,304	1,775	529	296	2,600	88.61%	2,600
3123 - Special Events/Tournaments	696	400	296	8,217	7,650	6,000	1,650	3,265	10,915	71.5%	10,700
3124 - Sponsorships	0	0	0	1,723	2,300	1,500	800	2,900	5,200	44.23%	5,200
3130 - Beverage	59,556	56,000	3,556	198,193	206,197	194,500	11,697	56,000	262,197	82.15%	251,000
3131 - Beverage Discounts	(5,424)	(6,200)	776	(20,458)	(20,626)	(19,600)	(1,026)	(5,200)	(25,826)	82.5%	(25,000)
3160 - Season Pass Income	1,270	500	770	136,428	135,872	134,500	1,372	0	135,872	101.02%	134,500
3165 - Resident ID Cards Income	2,769	2,996	(227)	56,449	56,016	55,095	921	400	56,416	100.93%	55,500
3168 - Merchandise Sales	27,615	32,500	(4,885)	114,015	104,503	114,000	(9,497)	38,000	142,503	68.3%	153,000
3170 - Miscellaneous Income	0	0	0	1,304	150	0	150	0	150	0.0%	0
3171 - Tee Sign Revenue	750	750	0	6,000	6,000	6,000	0	0	6,000	100.0%	6,000
3172 - Facility Rental Fees	3,852	4,350	(498)	20,062	39,214	32,900	6,314	13,418	52,632	75.41%	52,000
3173 - Skate Rentals	0	0	0	2,837	5,942	3,850	2,092	5,000	10,942	112.11%	5,300
3180 - Property Tax Income-Current	5,214	8,758	(3,544)	597,294	789,345	788,789	556	6,773	796,118	99.15%	796,118
3181 - Property Tax-Delinquent	0	0	0	(13,342)	4	0	4	0	4	0.0%	0
3182 - Property Tax Income Debt	7,652	14,068	(6,416)	1,214,061	1,269,604	1,266,936	2,668	9,100	1,278,704	99.29%	1,278,704
3200 - Specific Ownership Taxes	15,651	12,549	3,102	88,782	100,712	82,608	18,104	40,000	140,712	82.21%	122,500
3205 - Tournament Premiums	32,877	33,000	(123)	95,510	79,973	87,500	(7,527)	16,000	95,973	76.16%	105,000
3209 - Donations	(150)	0	(150)	(500)	(1,380)	(750)	(630)	0	(1,380)	184.0%	(750)
3300 - Events	500	500	0	3,100	2,535	3,000	(465)	1,800	4,335	50.7%	5,000
3370 - Grounds Maintenance Income	0	0	0	0	0	0	0	6,125	6,125	0.0%	6,125
Total Income	583,507	555,871	27,636	4,323,315	4,769,651	4,545,303	224,348	787,493	5,557,144	89.89%	5,305,998
Cost of Goods Sold											
4010 - Cost of Food	26,895	26,400	495	98,072	107,559	99,255	8,304	30,500	138,059	84.03%	128,000
4030 - Cost of Beverages	13,585	13,050	535	45,989	48,322	45,250	3,072	13,520	61,842	82.6%	58,500
6425 - Merchandise	16,115	17,425	(1,310)	78,927	69,033	75,292	(6,259)	25,806	94,838	66.06%	104,500
6560 - Rental Supplies	0	0	0	4,409	5,653	5,650	3	10,347	16,000	35.33%	16,000
Total COGS	56,594	56,875	(281)	227,397	230,566	225,447	5,119	80,173	310,739	75.1%	307,000
Gross Profit	526,912	498,996	27,916	4,095,918	4,539,084	4,319,856	219,228	707,320	5,246,405	90.8%	4,998,998
Expense											
5010 - Salaries	76,080	80,031	(3,951)	589,872	657,743	665,796	(8,053)	334,587	992,330	64.68%	1,016,900
5020 - Wages	121,300	115,420	5,880	568,618	598,324	587,398	10,926	268,479	866,803	70.27%	851,500
5024 - Pension Contributions	7,532	7,319	213	43,560	47,233	47,131	102	22,663	69,897	67.41%	70,065
5025 - Contract Labor	4,579	2,700	1,879	23,712	21,782	19,400	2,382	1,807	23,589	100.84%	21,600
5030 - Health Insurance	17,968	18,683	(715)	134,129	147,433	148,949	(1,516)	73,880	221,314	65.91%	223,678

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	Current Period			2017 Actual	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
5040 - Medicare Tax	3,131	2,947	184	17,513	19,007	18,898	109	8,758	27,765	67.66%	28,092
5050 - Unemployment Tax	388	544	(156)	3,194	3,433	3,702	(269)	2,100	5,533	61.24%	5,605
5060 - Worker's Compensation	1,416	1,416	0	12,370	10,946	11,333	(387)	6,048	16,994	64.41%	16,994
6000 - Accounting Fees	0	0	0	13,492	13,500	13,500	0	0	13,500	100.0%	13,500
6010 - Adult Program Supplies	86	150	(64)	747	1,060	1,125	(65)	440	1,500	70.68%	1,500
6020 - Advertising	2,763	2,125	638	28,305	33,493	32,725	768	7,708	41,201	83.73%	40,000
6035 - Aquatics	0	0	0	3,511	926	925	1	3,000	3,926	26.45%	3,500
6040 - Automobile Mileage	0	0	0	1,596	2,097	1,980	117	1,649	3,746	55.19%	3,800
6070 - Board/Staff Development	90	100	(10)	674	1,283	1,295	(12)	1,717	3,000	42.78%	3,000
6080 - Cart Paths	107	100	7	1,516	2,915	3,000	(85)	85	3,000	97.16%	3,000
6090 - Cash (Over)/Short	(3)	0	(3)	(1,098)	(1,246)	0	(1,246)	(310)	(1,556)	0.0%	0
6110 - Cleaning Supplies	936	950	(14)	11,295	7,964	8,150	(186)	4,186	12,150	65.55%	12,150
6130 - Clubhouse Landscaping	174	50	124	8,649	3,901	4,775	(874)	2,728	6,629	48.76%	8,000
6140 - Computer Expense / Support	910	1,125	(215)	25,853	29,342	28,528	814	7,093	36,434	80.72%	36,350
6150 - Consulting Fees	775	750	25	5,739	4,150	4,100	50	15,100	19,250	21.56%	19,250
6180 - Credit Card Fees	11,462	11,340	122	48,313	50,749	48,670	2,079	14,886	65,635	80.24%	63,250
6200 - Driving Range Supplies	51	100	(49)	5,167	4,816	4,800	16	184	5,000	96.31%	5,000
6210 - Dues, Licenses & Certifications	1,254	1,100	154	9,055	10,003	9,410	593	2,492	12,496	85.13%	11,750
6220 - Election Supplies	0	0	0	0	1,101	1,100	1	6,899	8,000	13.76%	8,000
6240 - Equipment Rental	77	175	(98)	2,080	1,203	3,900	(2,697)	6,826	8,029	10.02%	12,000
6250 - Equipment Repairs & Parts	2,629	2,075	554	32,173	28,951	29,395	(444)	8,290	37,241	79.98%	36,200
6265 - Equipment Lease	0	0	0	6,600	6,600	6,600	0	0	6,600	100.0%	6,600
6273 - Field Trips-Youth	2,854	2,750	104	9,799	9,561	9,220	341	2,439	12,000	79.67%	12,000
6274 - Field Trips-Adult	143	100	43	578	1,187	1,200	(13)	700	1,887	79.14%	1,500
6295 - Fitness	1,873	1,370	503	1,950	1,555	1,655	(100)	645	2,200	70.69%	2,200
6310 - Fuel & Oil	5,243	4,750	493	15,690	21,142	20,230	912	7,044	28,185	87.0%	24,300
6315 - Golf Car Lease	0	0	0	87,385	87,385	87,385	0	0	87,385	100.0%	87,385
6333 - Gymnastics	0	0	0	6,193	6,514	5,800	714	200	6,714	108.57%	6,000
6350 - Irrigation Supplies / Pumphouse	690	0	690	10,425	12,790	10,200	2,590	350	13,140	121.81%	10,500
6354 - Laundry	1,215	900	315	3,905	5,115	4,300	815	1,400	6,515	102.3%	5,000
6355 - League Supplies	2,007	250	1,757	4,707	8,140	5,700	2,440	250	8,390	135.66%	6,000
6360 - Legal Fees	787	550	237	19,588	16,356	9,650	6,706	5,853	22,209	116.83%	14,000
6370 - Liability Insurance	4,255	4,255	(0)	32,457	34,038	34,038	(0)	17,018	51,056	66.67%	51,056
6400 - Maintenance Agreements	740	1,000	(260)	16,013	12,700	12,750	(50)	10,800	23,500	54.04%	23,500
6405 - Maintenance & Repair	3,689	2,686	1,003	31,582	31,142	28,691	2,451	17,939	49,082	66.97%	46,500
6410 - Maint. Supplies/Tools	1,669	1,950	(281)	18,650	18,532	19,085	(553)	15,677	34,209	54.19%	34,200
6420 - Meals	118	125	(7)	1,810	1,084	1,030	54	4,666	5,750	18.85%	5,750
6450 - Office Equipment	1,343	1,210	133	11,363	10,840	10,180	660	10,101	20,941	53.88%	20,120
6480 - Operating Supplies	1,619	1,630	(11)	23,016	22,359	22,530	(171)	6,602	28,961	78.04%	28,650
6485 - Paper/Plastic Goods	1,744	1,300	444	7,131	11,500	10,625	875	4,478	15,979	76.67%	15,000
6510 - Pest Control	25	1,250	(1,225)	66	250	1,500	(1,250)	5,000	5,250	3.85%	6,500
6518 - Pool Chemicals & Supplies	823	825	(2)	21,434	17,652	17,601	51	9,748	27,400	64.43%	27,400
6561 - Payroll Expenses	93	100	(8)	634	686	700	(14)	314	1,000	68.6%	1,000
6580 - Sand	939	1,000	(61)	6,171	8,019	8,000	19	3,981	12,000	66.82%	12,000
6585 - Satellite TV / Music	483	467	16	4,044	4,172	4,082	90	1,886	6,058	70.11%	5,950
6590 - Schools & Seminars	50	50	0	7,892	5,383	5,760	(377)	8,363	13,746	39.3%	13,700
6600 - Security Systems	178	175	3	1,398	1,410	1,400	10	690	2,100	67.16%	2,100
6610 - Seeds, Chems & Fertilizer	(153)	0	(153)	90,010	95,610	92,300	3,310	1,598	97,208	101.71%	94,000
6630 - Signage	0	0	0	902	1,707	1,525	182	69	1,776	100.41%	1,700
6631 - Special Events	309	775	(466)	7,608	6,553	6,675	(122)	3,427	9,981	58.77%	11,150
6632 - Smallwares	376	200	176	737	816	800	16	1,684	2,500	32.63%	2,500
6634 - Spoilage	300	300	0	1,745	1,720	1,720	0	880	2,600	66.15%	2,600
6635 - Summer Program Supplies	105	100	5	1,834	1,285	1,325	(40)	715	2,000	64.24%	2,000
6650 - Telephone	2,646	2,730	(84)	21,098	22,326	21,546	780	9,974	32,300	69.12%	32,300
6660 - Toilet Rental & Supplies	818	700	118	3,758	3,894	3,300	594	564	4,458	99.84%	3,900
6680 - Transportation	3,550	1,450	2,100	3,549	5,694	3,560	2,134	600	6,294	142.35%	4,000
6690 - Trash Removal	481	758	(277)	7,094	4,350	5,768	(1,418)	2,176	6,525	50.87%	8,550

**Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	Actual	Actual	Budget	Variance				
6710 - Uniforms	116	650	(534)	8,881	9,561	9,290	271	2,139	11,700	88.52%	10,800
6715 - Utilities	21,680	22,895	(1,215)	175,862	175,463	180,100	(4,637)	99,480	274,943	65.11%	269,500
6720 - Vehicle Maintenance	10	25	(15)	2,164	1,955	2,020	(65)	3,866	5,821	38.71%	5,050
6730 - Youth Program Supplies	178	200	(22)	2,569	2,208	2,275	(67)	2,292	4,500	49.06%	4,500
6735 - Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.87%	450
6740 - Water System Maintenance	720	710	10	9,004	8,265	7,890	375	2,735	11,000	75.14%	11,000
Total Expense	317,420	309,386	8,034	2,277,483	2,399,820	2,380,191	19,629	1,069,897	3,469,717	69.61%	3,447,595
Net Ordinary Income	209,493	189,610	19,883	1,818,435	2,139,264	1,939,665	199,599	(362,577)	1,776,687	137.89%	1,551,403
Other Income/Expense											
Other Income											
3122 - Pole Creek Classic Revenue	0	0	0	0	0	0	0	20,000	20,000	0.0%	20,000
3183 - Property Tax Income O&M	0	0	0	69,627	75,740	75,166	574	0	75,740	100.76%	75,166
3210 - Grant Income	35,300	35,000	300	4,000	63,763	60,000	3,763	0	63,763	0.0%	60,000
3212 - FVRF Scholarship Fund	0	0	0	50	0	0	0	0	0	0.0%	0
3125 - Fund Raising Income	223	0	223	1,708	1,562	1,000	562	7,500	9,062	22.31%	7,000
3605 - Misc. Income	0	0	0	(48)	66	0	66	(66)	0	0.0%	0
Total Other Income	35,523	35,000	523	75,337	141,130	136,166	4,964	27,434	168,564	87.03%	162,166
Other Expense											
6330 - Grants & Donations	0	0	0	8,000	7,500	7,500	0	0	7,500	100.0%	7,500
6283 - Fund Raising Expenditure	7,529	6,000	1,529	1,579	8,812	7,000	1,812	259	9,071	125.88%	7,000
9020 - Interest - Bonds	0	0	0	292,422	280,247	280,247	(0)	280,247	560,494	50.0%	560,494
9030 - Agent Fees	0	0	0	600	600	600	0	250	850	70.59%	850
9040 - Principal - Bonds	0	0	0	0	0	0	0	655,000	655,000	0.0%	655,000
9050 - Treasurer's Fees	668	1,141	(473)	93,796	106,850	106,541	309	679	107,529	99.4%	107,499
6725 - Scholarships	0	0	0	0	0	0	0	0	0	0.0%	0
9078-01 - Capital Exp - CTF	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Total Other Expense	8,197	7,141	1,056	425,397	404,009	401,888	2,121	1,026,435	1,430,444	28.29%	1,428,343
Net Other Income	27,326	27,859	(533)	(350,060)	(262,879)	(265,722)	2,843	(999,001)	(1,261,880)	20.76%	(1,266,177)
Net Income	236,819	217,469	19,350	1,468,375	1,876,385	1,673,943	202,442	(1,361,577)	514,808		285,226

**Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance			Budget	Budget
Ordinary Income/Expense											
Income											
3010 · Club Rental Income	5,265	4,500	765	17,160	19,795	15,250	4,545	4,000	23,795	107.0%	18,500
3050 · Driving Range Income	17,777	17,000	777	58,184	65,208	57,500	7,708	14,500	79,708	91.2%	71,500
3060 · Food	76,489	79,000	(2,511)	292,650	311,820	297,000	14,820	87,000	398,820	81.4%	383,000
3070 · Food Discounts	(4,202)	(4,150)	(52)	(15,999)	(17,020)	(15,810)	(1,210)	(4,500)	(21,520)	83.0%	(20,500)
3090 · Golf Cart Rentals	62,364	55,000	7,364	186,182	219,365	181,500	37,865	35,000	254,365	100.9%	217,500
3100 · Greens Fees Income	178,559	165,000	13,559	447,283	489,042	440,000	49,042	104,000	593,042	89.7%	545,000
3130 · Beverage	59,556	56,000	3,556	198,193	206,197	194,500	11,697	56,000	262,197	82.2%	251,000
3131 · Beverage Discounts	(5,424)	(6,200)	776	(20,458)	(20,626)	(19,600)	(1,026)	(5,200)	(25,826)	82.5%	(25,000)
3160 · Season Pass Income	1,270	500	770	136,428	135,872	134,500	1,372	0	135,872	101.0%	134,500
3165 · Resident ID Cards Income	2,769	2,996	(227)	56,449	56,016	55,095	921	400	56,416	100.9%	55,500
3168 · Merchandise Sales	27,615	32,500	(4,885)	114,015	104,503	114,000	(9,497)	38,000	142,503	68.3%	153,000
3170 · Miscellaneous Income	0	0	0	1,254	0	0	0	0	0	0.0%	0
3171 · Tee Sign Revenue	750	750	0	6,000	6,000	6,000	0	0	6,000	100.0%	6,000
3205 · Tournament Premiums	32,877	33,000	(123)	95,510	79,973	87,500	(7,527)	16,000	95,973	76.2%	105,000
3300 · Events	500	500	0	3,100	2,535	3,000	(465)	1,800	4,335	50.7%	5,000
3370 · Grounds Maintenance Income	0	0	0	0	0	0	0	6,125	6,125	0.0%	6,125
Total Income	456,166	436,396	19,770	1,575,952	1,658,681	1,550,435	108,246	353,125	2,011,806	87.0%	1,906,125
Cost of Goods Sold											
4010 · Cost of Food	26,895	26,400	495	98,072	107,559	99,255	8,304	30,500	138,059	84.0%	128,000
4030 · Cost of Beverages	13,585	13,050	535	45,989	48,322	45,250	3,072	13,520	61,842	82.6%	58,500
6425 · Merchandise	15,238	16,500	(1,262)	65,850	57,838	63,500	(5,662)	20,000	77,838	66.1%	87,500
6560 · Rental Supplies	0	0	0	4,409	5,653	5,650	3	10,347	16,000	35.3%	16,000
Total COGS	55,718	55,950	(232)	214,320	219,372	213,655	5,717	74,367	293,739	75.6%	290,000
Gross Profit	400,449	380,446	20,003	1,361,632	1,439,308	1,336,780	102,528	278,758	1,718,066	89.1%	1,616,125
Expense											
5010 · Salaries	29,412	29,569	(157)	226,452	236,397	236,877	(480)	123,438	359,835	65.5%	360,900
5020 · Wages	76,528	73,800	2,728	279,240	293,862	290,800	3,062	126,345	420,208	70.5%	417,000
5024 · Pension Contributions	4,103	3,865	238	19,080	20,015	19,887	128	9,367	29,382	68.6%	29,171
5025 · Contract Labor	0	0	0	1,131	446	0	446	0	446	0.0%	0
5030 · Health Insurance	4,754	4,839	(85)	41,498	38,064	38,721	(657)	20,013	58,077	65.5%	58,077
5040 · Medicare Tax	1,809	1,613	196	8,052	8,494	8,363	131	3,622	12,116	69.2%	12,280
5050 · Unemployment Tax	265	306	(41)	1,497	1,567	1,592	(25)	767	2,334	67.2%	2,334
5060 · Worker's Compensation	590	589	1	5,563	4,611	4,720	(109)	2,465	7,076	65.2%	7,076
6020 · Advertising	2,586	1,850	736	12,254	14,114	13,400	714	1,587	15,701	97.3%	14,500
6040 · Automobile Mileage	0	0	0	363	215	250	(35)	350	565	33.0%	650
6080 · Cart Paths	107	100	7	1,516	2,915	3,000	(85)	85	3,000	97.2%	3,000
6090 · Cash (Over)/Short	8	0	8	(923)	(663)	0	(663)	(235)	(898)	0.0%	0
6110 · Cleaning Supplies	578	500	78	2,175	2,755	2,350	405	245	3,000	91.8%	3,000
6130 · Clubhouse Landscaping	174	50	124	5,002	3,492	3,800	(308)	508	4,000	87.3%	4,000
6140 · Computer Expense / Support	455	600	(145)	6,301	10,832	10,698	134	3,089	13,921	74.7%	14,500
6150 · Consulting Fees	775	750	25	2,850	1,550	1,500	50	1,450	3,000	51.7%	3,000
6180 · Credit Card Fees	9,810	10,000	(190)	34,129	34,980	34,250	730	9,055	44,034	81.3%	43,000
6200 · Driving Range Supplies	51	100	(49)	5,167	4,816	4,800	16	184	5,000	96.3%	5,000
6210 · Dues, Licenses & Certification	924	1,000	(77)	2,985	2,937	2,925	12	405	3,343	91.8%	3,200
6240 · Equipment Rental	77	75	2	1,195	1,174	3,100	(1,926)	5,226	6,400	13.2%	8,900
6250 · Equipment Repairs & Parts	1,747	1,125	622	27,616	25,841	25,300	541	3,200	29,041	92.3%	28,000
6265 · Equipment Lease	0	0	0	6,600	6,600	6,600	0	0	6,600	0.0%	6,600
6310 · Fuel & Oil	5,227	4,700	527	12,931	16,885	16,030	855	4,000	20,885	99.3%	17,000
6315 · Golf Car Lease	0	0	0	87,385	87,385	87,385	0	0	87,385	100.0%	87,385
6350 · Irrigation Supplies / Pumphous	687	0	687	7,789	9,377	8,000	1,377	0	9,377	117.2%	8,000

**Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
6354 · Laundry	1,215	900	315	3,905	5,115	4,300	815	1,400	6,515	102.3%	5,000
6360 · Legal Fees	104	0	104	16,229	7,459	1,000	6,459	1,000	8,459	497.3%	1,500
6370 · Liability Insurance	1,559	1,559	(0)	11,782	12,470	12,472	(2)	6,235	18,705	66.7%	18,705
6400 · Maintenance Agreements	0	0	0	1,218	1,218	1,250	(32)	2,282	3,500	0.0%	3,500
6405 · Maintenance & Repair	2,178	1,350	828	16,079	14,376	13,825	551	4,206	18,582	89.8%	16,000
6410 · Maint. Supplies/Tools	(112)	0	(112)	2,578	4,009	4,000	9	0	4,009	100.2%	4,000
6420 · Meals	0	0	0	329	148	150	(2)	2,052	2,200	6.7%	2,200
6450 · Office Equipment	132	0	132	369	1,321	500	821	1,000	2,321	88.1%	1,500
6480 · Operating Supplies	905	950	(45)	14,949	14,788	14,950	(162)	2,712	17,500	84.5%	17,500
6485 · Paper/Plastic Goods	1,625	1,100	525	7,131	8,979	8,000	979	2,000	10,979	89.8%	10,000
6510 · Pest Control	25	1,250	(1,225)	66	250	1,500	(1,250)	5,000	5,250	3.9%	6,500
6580 · Sand	939	1,000	(61)	6,171	8,019	8,000	19	3,981	12,000	66.8%	12,000
6585 · Satellite TV / Music	295	292	3	2,317	2,364	2,332	32	1,136	3,500	67.5%	3,500
6590 · Schools & Seminars	50	50	0	1,490	1,514	1,600	(86)	1,486	3,000	50.5%	3,000
6600 · Security Systems	70	70	(0)	559	559	560	(1)	281	840	66.6%	840
6610 · Seeds, Chems & Fertilizer	(153)	0	(153)	80,958	88,208	85,000	3,208	0	88,208	103.8%	85,000
6630 · Signage	0	0	0	67	276	200	76	0	276	0.0%	200
6631 · Special Events	0	50	(50)	431	680	450	230	100	780	135.9%	500
6632 · Smallwares	376	200	176	737	816	800	16	1,684	2,500	32.6%	2,500
6634 · Spoilage	300	300	0	1,745	1,720	1,720	0	880	2,600	66.2%	2,600
6650 · Telephone	1,287	1,233	54	9,881	10,437	9,889	548	4,413	14,850	70.3%	14,850
6660 · Toilet Rental & Supplies	11	100	(89)	835	686	800	(114)	314	1,000	68.6%	1,000
6690 · Trash Removal	260	525	(265)	3,762	2,275	3,900	(1,625)	1,450	3,725	39.6%	5,750
6710 · Uniforms	116	650	(534)	6,878	7,386	7,540	(154)	843	8,230	92.3%	8,000
6715 · Utilities	9,209	9,500	(291)	49,173	54,186	54,600	(414)	22,778	76,964	69.5%	78,000
6720 · Vehicle Maintenance	0	0	0	1,503	1,138	1,145	(7)	362	1,500	75.8%	1,500
6740 · Water System Maintenance	360	350	10	6,157	5,415	5,060	355	1,085	6,500	83.3%	6,500
Total Expense	161,412	156,860	4,552	1,045,147	1,084,475	1,069,891	14,584	383,845	1,468,320	74.9%	1,448,718
Net Ordinary Income	239,036	223,586	15,450	316,486	354,833	266,889	87,944	(105,087)	249,746		167,407
Other Income/Expense											
Other Income											
3125 · Fund Raising Income	0	0	0	100	20	0	20	7,500	7,520	0.3%	6,000
Total Other Income	0	0	0	100	20	0	20	7,500	7,520	0.3%	6,000
Other Expense											
6283 · Fund Raising Expenditure	7,529	6,000	1,529	0	7,529	6,000	1,529	0	7,529	0.00%	6,000
Total Other Expense	7,529	6,000	1,529	0	7,529	6,000	1,529	0	7,529		6,000
Net Other Income	(7,529)	(6,000)	(1,529)	100	(7,509)	(6,000)	(1,509)	7,500	(9)	0.00%	0
Net Income	231,507	217,586	13,921	316,586	347,324	260,889	86,435	(97,587)	249,736		167,407

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3031 - Memberships	21,514	17,500	4,014	232,974	251,744	234,700	17,044	90,882	342,626	78.8%	319,500
3032 - Punch Cards	11,795	10,000	1,795	98,540	112,246	92,100	20,146	36,570	148,816	88.7%	126,500
3033 - Daily Admissions	23,221	19,700	3,521	191,326	209,693	188,500	21,193	76,314	286,007	82.6%	254,000
3034 - Gymnastics Programs	6,940	4,500	2,440	62,640	71,370	60,000	11,370	28,400	99,770	79.8%	89,400
3035 - Aquatic Programs	1,411	1,500	(89)	20,974	22,092	22,700	(608)	6,500	28,592	65.9%	33,500
3036 - Fitness Programs	2,383	4,500	(2,117)	28,362	29,069	32,500	(3,431)	23,431	52,500	55.4%	52,500
3037 - Child Care	678	450	228	3,935	3,222	3,825	(603)	2,778	6,000	53.7%	6,000
3038 - Vending	0	0	0	2,190	1,323	1,650	(327)	1,677	3,000	44.1%	3,000
3039 - Climbing Wall	205	100	105	3,063	2,585	2,450	135	1,415	4,000	64.6%	4,000
3040 - Retail Sales	1,528	1,650	(122)	18,986	16,564	18,400	(1,836)	9,436	26,000	63.7%	26,000
3041 - Concessions	0	750	(750)	5,335	4,316	5,600	(1,284)	3,500	7,816	56.0%	7,700
3080 - User Fees-Adult	2,815	325	2,490	31,835	23,772	15,925	7,847	22,500	46,272	123.8%	19,200
3085 - User Fees-Youth	20,417	16,500	3,917	118,984	126,000	112,750	13,250	33,000	159,000	85.4%	147,500
3110 - Interest Income	1,011	1,100	(89)	6,312	6,344	6,500	(156)	3,800	10,144	60.4%	10,500
3111 - Interest Income County	197	250	(53)	(15,031)	934	650	284	66	1,000	93.4%	1,000
3123 - Special Events/Tournaments	696	400	296	8,217	7,650	6,000	1,650	3,265	10,915	71.5%	10,700
3124 - Sponsorships	0	0	0	1,723	2,300	1,500	800	2,900	5,200	44.2%	5,200
3170 - Miscellaneous Income	0	0	0	50	150	0	150	0	150	0.0%	0
3172 - Facility Rental Fees	3,852	4,350	(498)	20,062	39,214	32,900	6,314	13,418	52,632	75.4%	52,000
3173 - Skate Rentals	0	0	0	2,837	5,942	3,850	2,092	5,000	10,942	112.1%	5,300
3180 - Property Tax Income-Current	5,214	8,758	(3,544)	597,294	789,345	788,789	556	6,773	796,118	0.0%	796,118
3181 - Property Tax-Delinquent	0	0	0	(18,331)	2	0	2	0	2	0.0%	0
3200 - Specific Ownership Taxes	15,651	12,549	3,102	88,782	100,712	82,608	18,104	40,000	140,712	82.2%	122,500
3209 - Donations	(150)	0	(150)	(500)	(1,380)	(750)	(630)	0	(1,380)	184.0%	(750)
Total Income	119,377	104,882	14,495	1,510,557	1,825,206	1,713,147	112,059	411,625	2,236,832	87.3%	2,091,368
Cost of Goods Sold											
6425 - Merchandise	876	925	(49)	13,077	11,194	11,792	(598)	5,806	17,000	65.8%	17,000
Total COGS	876	925	(49)	13,077	11,194	11,792	(598)	5,806	17,000	65.8%	17,000
Gross Profit	118,500	103,957	14,543	1,497,480	1,814,012	1,701,355	112,657	405,820	2,219,832	87.4%	2,074,368
Expense											
5010 - Salaries	46,668	50,462	(3,794)	363,420	421,346	428,919	(7,573)	211,149	632,494	64.2%	656,000
5020 - Wages	44,772	41,620	3,152	289,378	304,462	296,598	7,864	142,134	446,596	70.1%	434,500
5024 - Pension Contributions	3,429	3,454	(25)	24,480	27,218	27,244	(26)	13,297	40,514	66.6%	40,894
5025 - Contract Labor	4,579	2,700	1,879	22,581	21,336	19,400	1,936	1,807	23,143	98.8%	21,600
5030 - Health Insurance	13,214	13,844	(630)	92,631	109,369	110,228	(859)	53,868	163,237	66.0%	165,600
5040 - Medicare Tax	1,322	1,334	(12)	9,461	10,513	10,535	(22)	5,136	15,649	66.5%	15,812
5050 - Unemployment Tax	123	238	(115)	1,696	1,866	2,110	(244)	1,334	3,199	57.0%	3,272
5060 - Worker's Compensation	827	827	(0)	6,807	6,335	6,613	(278)	3,583	9,918	63.9%	9,918
6000 - Accounting Fees	0	0	0	13,492	13,500	13,500	0	0	13,500	100.0%	13,500
6010 - Adult Program Supplies	86	150	(64)	747	1,060	1,125	(65)	440	1,500	70.7%	1,500
6020 - Advertising	178	275	(97)	16,051	19,378	19,325	53	6,122	25,500	76.0%	25,500
6035 - Aquatics	0	0	0	3,511	926	925	1	3,000	3,926	26.4%	3,500
6040 - Automobile Mileage	0	0	0	1,234	1,882	1,730	152	1,299	3,181	59.8%	3,150
6070 - Board/Staff Development	90	100	(10)	674	1,283	1,295	(12)	1,717	3,000	42.8%	3,000
6090 - Cash (Over)/Short	(11)	0	(11)	(175)	(583)	0	(583)	(75)	(658)	0.0%	0
6110 - Cleaning Supplies	358	450	(92)	9,120	5,209	5,800	(591)	3,941	9,150	56.9%	9,150
6130 - Clubhouse Landscaping	0	0	0	3,648	409	975	(566)	2,220	2,629	10.2%	4,000
6140 - Computer Expense / Support	455	525	(70)	19,552	18,510	17,830	680	4,003	22,513	84.7%	21,850
6150 - Consulting Fees	0	0	0	2,889	2,600	2,600	0	13,650	16,250	16.0%	16,250
6180 - Credit Card Fees	1,653	1,340	313	14,183	15,769	14,420	1,349	5,832	21,601	77.9%	20,250
6210 - Dues, Licenses & Certifications	330	100	230	6,070	7,066	6,485	581	2,087	9,153	82.6%	8,550

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
6220 - Election Supplies	0	0	0	0	1,101	1,100	1	6,899	8,000	0.0%	8,000
6240 - Equipment Rental	0	100	(100)	885	28	800	(772)	1,600	1,628	0.9%	3,100
6250 - Equipment Repairs & Parts	882	950	(68)	4,558	3,110	4,095	(985)	5,090	8,200	37.9%	8,200
6273 - Field Trips-Youth	2,854	2,750	104	9,799	9,561	9,220	341	2,439	12,000	79.7%	12,000
6274 - Field Trips-Adult / Teen	143	100	43	578	1,187	1,200	(13)	700	1,887	79.1%	1,500
6295 - Fitness	1,873	1,370	503	1,950	1,555	1,655	(100)	645	2,200	70.7%	2,200
6310 - Fuel & Oil	16	50	(34)	2,759	4,256	4,200	56	3,044	7,300	58.3%	7,300
6333 - Gymnastics	0	0	0	6,193	6,514	5,800	714	200	6,714	108.6%	6,000
6350 - Irrigation Supplies / Pumphouse	4	0	4	2,636	3,414	2,200	1,214	350	3,764	136.5%	2,500
6355 - League Supplies	2,007	250	1,757	4,707	8,140	5,700	2,440	250	8,390	135.7%	6,000
6360 - Legal Fees	684	550	134	3,359	8,897	8,650	247	4,853	13,750	71.2%	12,500
6370 - Liability Insurance	2,696	2,696	(0)	20,676	21,567	21,566	1	10,783	32,351	66.7%	32,351
6400 - Maintenance Agreements	740	1,000	(260)	14,795	11,482	11,500	(18)	8,518	20,000	57.4%	20,000
6405 - Maintenance & Repair	1,511	1,336	175	15,502	16,766	14,866	1,900	13,734	30,500	55.0%	30,500
6410 - Maint. Supplies/Tools	1,780	1,950	(170)	16,072	14,523	15,085	(562)	15,677	30,200	48.1%	30,200
6420 - Meals	118	125	(7)	1,481	936	880	56	2,614	3,550	26.4%	3,550
6450 - Office Equipment	1,211	1,210	1	10,994	9,519	9,680	(161)	9,101	18,620	51.1%	18,620
6480 - Operating Supplies	715	680	35	8,068	7,571	7,580	(9)	3,890	11,461	67.9%	11,150
6485 - Paper/Plastic Goods	119	200	(81)	0	2,522	2,625	(103)	2,478	5,000	0.0%	5,000
6518 - Pool Chemicals & Supplies	823	825	(2)	21,434	17,652	17,601	51	9,748	27,400	64.4%	27,400
6561 - Payroll Expenses	93	100	(8)	634	686	700	(14)	314	1,000	68.6%	1,000
6585 - Satellite TV / Music	187	175	12	1,727	1,808	1,750	58	750	2,558	73.8%	2,450
6590 - Schools & Seminars	0	0	0	6,402	3,869	4,160	(291)	6,877	10,746	36.2%	10,700
6600 - Security Systems	108	105	3	839	851	840	11	409	1,260	67.6%	1,260
6610 - Seeds, Chems & Fertilizer	0	0	0	9,053	7,402	7,300	102	1,598	9,000	82.2%	9,000
6630 - Signage	0	0	0	834	1,431	1,325	106	69	1,500	95.4%	1,500
6631 - Special Events	309	725	(416)	7,177	5,874	6,225	(351)	3,327	9,201	55.2%	10,650
6635 - Summer Program Supplies	105	100	5	1,834	1,285	1,325	(40)	715	2,000	64.2%	2,000
6650 - Telephone	1,359	1,497	(138)	11,216	11,888	11,657	231	5,562	17,450	68.1%	17,450
6660 - Toilet Rental & Supplies	808	600	208	2,923	3,208	2,500	708	250	3,458	110.6%	2,900
6680 - Transportation	3,550	1,450	2,100	3,549	5,694	3,560	2,134	600	6,294	142.3%	4,000
6690 - Trash Removal	221	233	(12)	3,332	2,074	1,868	206	726	2,800	74.1%	2,800
6710 - Uniforms	0	0	0	2,003	2,174	1,750	424	1,296	3,470	77.6%	2,800
6715 - Utilities	12,471	13,395	(924)	126,689	121,277	125,500	(4,223)	76,702	197,979	63.3%	191,500
6720 - Vehicle Maintenance	10	25	(15)	661	817	875	(58)	3,504	4,321	23.0%	3,550
6730 - Youth Program Supplies	178	200	(22)	2,569	2,208	2,275	(67)	2,292	4,500	49.1%	4,500
6735 - Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.9%	450
6740 - Water System Maintenance	360	360	0	2,847	2,850	2,830	20	1,650	4,500	63.3%	4,500
Total Expense	156,007	152,526	3,481	1,232,336	1,315,345	1,310,300	5,045	686,052	2,001,397	65.8%	1,998,877
Net Ordinary Income	(37,507)	(48,569)	11,062	265,144	498,667	391,055	107,612	(280,232)	218,435		75,492
Other Income/Expense											
Other Income											
3122 - Pole Creek Classic Revenue	0	0	0	0	0	0	0	20,000	20,000	0.0%	20,000
3125 - Fund Raising Income	223	0	223	1,608	1,542	1,000	542	0	1,542	154.2%	1,000
3183 - Property Tax Income O&M	0	0	0	69,627	75,740	75,166	574	0	75,740	100.8%	75,166
3210 - Grant Income	300	0	300	500	3,763	0	3,763	0	3,763	0.0%	0
3212 - FVRF Scholarship Fund	0	0	0	50	0	0	0	0	0	0.0%	0
3605 - Lost and Found	0	0	0	(48)	66	0	66	(66)	0	0.0%	0
Total Other Income	523	0	523	71,737	81,110	76,166	4,944	19,934	101,044	84.3%	96,166
Other Expense											
6330 - Grants & Donations	0	0	0	8,000	7,500	7,500	0	0	7,500	100.0%	7,500
6725 - FVRF Scholarships	0	0	0	0	0	0	0	0	0	0.0%	0
6283 - Fund Raising Expenditure	0	0	0	1,579	1,282	1,000	282	259	1,541	128.2%	1,000
9050 - Treasurer's Fees	271	438	(167)	32,608	43,301	43,196	105	293	43,594	99.4%	43,564

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Total Other Expense	271	438	(167)	42,187	52,083	51,696	387	552	52,635	100.0%	52,064
Net Other Income	252	(438)	690	29,550	29,027	24,470	4,557	19,382	48,409	65.8%	44,102
Net Income	(37,255)	(49,007)	11,752	294,694	527,694	415,525	112,169	(260,850)	266,844		119,594
					138.59%			62.01%	112.99%		105.83%

**Fraser Valley Metropolitan Recreation District
Capital Expenditures
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Income											
3210 - Grants & Donations	80,994	78,000	2,994	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
Total Income	80,994	78,000	2,994	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
Gross Profit	80,994	78,000	2,994	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
	80,994	78,000	2,994	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
Other Expense											
9077 - Capital Expenditure-Parks & Rec											
9077-04 - Ice Rink Refrigeration Project	12,000	12,000	0	0	256,468	256,469	(1)	328,532	585,000	0.0%	585,000
9077-01 - Capital Exp - Parks & Rec	34	35	(1)	31,484	55,354	55,357	(3)	6,500	61,854	83.2%	66,500
9077-02 - Capital Lease - Parks & Rec	599	600	(1)	4,793	4,793	4,800	(7)	2,407	7,200	66.6%	7,200
Total 9077 - Total Capital-Parks & Rec	12,634	12,635	(1)	36,277	316,615	316,626	(10)	337,439	654,054	48.1%	658,700
9078 - Capital Expenditure-Golf Course											
9078-01 - Capital Exp - Golf Course	3,631	3,630	1	117,343	84,421	84,420	1	4,500	88,921	85.3%	99,000
9078-02 - Capital Lease - Golf Course	10,028	10,028	0	152,124	134,272	134,315	(43)	9,606	143,878	93.3%	143,922
Total 9078 - Total Capital-Golf Course	13,659	13,658	1	269,466	218,693	218,735	(42)	14,106	232,799	90.0%	242,922
Total Other Expense	26,292	26,293	(1)	305,744	535,308	535,361	(52)	351,545	886,853	59.4%	901,622
	(26,292)	(26,293)	1	(305,744)	(535,308)	(535,361)	52	(351,545)	(886,853)	59.4%	(901,622)
Net Income	54,702	51,707	2,995	(305,744)	(294,314)	(297,361)	3,046	(148,512)	(442,826)		(457,595)
Parks and Recreation	2018 Budget	Actual To Date	4 Month	Projection	Pole Creek Golf Club	2018 Budget	Actual To Date	4 Month	Projection		
Mini Bus Vehicle Lease	7,200	4,793	2,407	7,200	2014 - 5 Year Equipment Lease (11943,	40,603	40,605	-	40,605		
Total Capital Leases	7,200	4,793	2,407	7,200	2015 - 5 Year Equipment Lease (12022	29,886	26,235	3,646	29,881		
					2016 - 5 Year Equipment Lease (12055,	35,757	29,796	5,959	35,756		
IceBox Refrigeration	585,000	256,468	328,532	585,000	2017 - 5 Year Equipment Lease (12103)	21,176	21,177	-	21,177		
Functional Training Package	3,000	-	3,000	3,000	2018 - 5 Year Equipment Lease (12139)	16,500	16,458	-	16,458		
Gymnastics Ninja Package	3,500	3,669	-	3,669	Total Capital Leases	143,922	134,272	9,606	143,878		
Ice Resurfacing Machine	-	-	-	-	Dumpster Enclosures	15,000	-	-	-		
Treadmills (3)	32,000	33,308	-	33,308	Beverage Cooler	3,500	-	-	-		
Website Upgrade	8,500	6,000	-	6,000	Injector Pump	3,500	3,800	-	3,800		
Pool LED Lighting Retrofit	3,500	1,846	1,000	2,846	Ridge Pump Station Upgrade	77,000	76,990	-	76,990		
Recreation Center Siding Repairs	5,000	-	-	-	Lake Screen Repair	-	-	4,500	4,500		
Recreation Center Interior/Exterior Paint/Stain	5,000	1,331	2,500	3,831	Sandwich Prep Table	-	3,631	-	3,631		
Maintenance Lift	6,000	9,200	-	9,200							
Total Capital - Parks & Recreation	658,700	316,615	337,439	654,054	Total Capital - Pole Creek Golf Club	242,922	215,062	23,711	232,799		

**Fraser Valley Metropolitan Recreation District
Debt Service
August 31, 2018**

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3111 · Interest Income County	289	500	(211)	4,597	1,370	1,125	245	230	1,600	85.6%	1,600
3181 · Property Tax-Delinquent	0	0	0	4,989	3	0	3	0	3	0.0%	0
3182 · Property Tax Income Debt	7,652	14,068	(6,416)	1,214,061	1,269,604	1,266,936	2,668	9,100	1,278,704	99.3%	1,278,704
3200 · Specific Ownership Taxes	7,941	14,568	(6,627)	1,223,647	1,270,978	1,268,061	2,917	9,329	1,280,307	99.3%	1,280,304
Total Income	7,941	14,568	(6,627)	1,223,647	1,270,978	1,268,061	2,917	9,329	1,280,307	99.3%	1,280,304
Gross Profit	7,941	14,568	(6,627)	1,223,647	1,270,978	1,268,061	2,917	9,329	1,280,307	99.3%	1,280,304
Net Ordinary Income											
Other Income/Expense											
Other Expense											
9020 · Interest - Bonds	0	0	0	292,422	280,247	280,247	(0)	280,247	560,494	50.0%	560,494
9030 · Agent Fees	0	0	0	600	600	600	0	250	850	70.6%	850
9040 · Principal - Bonds	0	0	0	0	0	0	0	655,000	655,000	0.0%	655,000
9050 · Treasurer's Fees	397	703	(306)	61,188	63,549	63,345	204	386	63,935	99.4%	63,935
Total Other Expense	397	703	(306)	354,210	344,396	344,192	204	935,883	1,280,279	26.9%	1,280,279
Net Other Income	7,544	13,865	(6,321)	869,437	926,582	923,869	2,713	(926,554)	28		25
Net Income											

**Fraser Valley Metropolitan Recreation District
Conservation Trust Funds**

August 31, 2018

	Current Period			2017	Year to date			4 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3020 - Conservation Trust income	0	0	0	13,028	14,643	13,500	1,143	13,357	28,000	52.3%	28,000
3110 - Interest Income	22	25	(3)	131	143	160	(17)	57	200	71.7%	200
Total Income	22	25	(3)	13,159	14,786	13,660	1,126	13,414	28,200	52.4%	28,200
Gross Profit	22	25	(3)	13,159	14,786	13,660	1,126	13,414	28,200	52.4%	28,200
Net Ordinary Income	22	25	(3)	13,159	14,786	13,660	1,126	13,414	28,200	52.4%	28,200
Other Income/Expense											
Other Income											
3210-1 - Grant Income	35,000	35,000	0	3,500	60,000	60,000	0	0	60,000	100.0%	60,000
Total Other Income	35,000	35,000	0	3,500	60,000	60,000	0	0	60,000		60,000
Other Expense											
9070 - Capital Expenditures	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Total Other Expense	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Net Other Income	35,000	35,000	0	(25,500)	60,000	60,000	0	(90,000)	(30,000)	0.0%	(30,000)
Net Income	35,022	35,025	(3)	(12,341)	74,786	73,660	1,126	(76,586)	(1,800)		(1,800)