

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide Totals
September 30, 2018

	Current Period			2017 YTD Actual	Year to Date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
District Administration											
Total Income	13,832	12,339	1,493	673,436	911,891	890,886	21,005	38,433	950,324	98.0%	930,118
Total Expense	22,650	28,018	(5,368)	241,134	263,720	268,895	(5,175)	87,401	351,122	74.7%	352,939
Net Income	(8,819)	(15,679)	6,860	432,303	648,171	621,991	26,180	(48,968)	599,203		577,179
General Recreation											
Total Income	25,891	27,050	(1,159)	121,988	159,918	138,525	21,393	22,365	182,283	99.3%	161,100
Total Expense	21,121	19,311	1,810	199,007	224,596	211,801	12,795	60,040	284,635	83.5%	268,936
Net Income	4,770	7,739	(2,969)	(77,019)	(64,677)	(73,276)	8,599	(37,675)	(102,352)		(107,836)
Parks & Athletics											
Total Income	2,591	1,500	1,091	58,915	69,782	58,950	10,832	63,047	132,829	76.7%	91,000
Total Cost of Goods	661	558	103	3,413	3,097	3,150	(53)	903	4,000	77.4%	4,000
Total Expense	21,416	20,262	1,154	211,568	230,231	219,632	10,599	96,715	326,946	76.2%	301,988
Net Income	(19,487)	(19,320)	(167)	(156,065)	(163,545)	(163,832)	287	(34,571)	(198,116)		(214,988)
Rec Center											
Total Income	63,370	55,650	7,720	804,048	870,408	797,491	72,917	213,729	1,084,137	86.6%	1,005,316
Total Cost of Goods	364	500	(136)	10,453	9,122	9,700	(578)	3,878	13,000	70.2%	13,000
Total Expense	92,526	97,220	(4,694)	758,804	807,321	826,584	(19,263)	299,328	1,106,649	71.6%	1,127,077
Net Income	(29,520)	(42,070)	12,550	34,792	53,965	(38,793)	92,758	(89,477)	(35,512)		(134,761)
Pro Shop											
Total Income	226,637	187,905	38,732	1,111,266	1,396,410	1,273,250	123,160	13,800	1,410,210	107.4%	1,300,500
Total Cost of Goods	25,983	23,650	2,333	70,259	89,474	93,550	(4,076)	7,780	97,255	86.4%	103,500
Total Expense	38,556	36,579	1,977	303,123	354,788	351,302	3,486	58,416	413,204	87.7%	404,522
Net Income	162,098	127,676	34,422	737,884	952,148	828,398	123,750	(52,396)	899,752		792,478
Food & Beverage											
Total Income	102,180	86,660	15,520	548,377	585,087	545,750	39,337	47,200	632,287	98.6%	593,500
Total Cost of Goods	33,206	27,005	6,201	172,651	189,087	171,510	17,577	15,750	204,837	101.4%	186,500
Total Expense	42,885	40,270	2,615	276,878	290,554	282,343	8,211	64,429	354,983	83.0%	350,108
Net Income	26,089	19,385	6,704	98,848	105,446	91,897	13,549	(32,979)	72,467		56,892
Turf Maintenance											
Total Income	10	0	10	7,120	6,030	6,000	30	13,688	19,718	33.3%	18,125
Total Expense	59,300	58,178	1,122	572,690	590,961	577,898	13,063	118,489	709,450	84.4%	700,088
Net Income	(59,290)	(58,178)	(1,112)	(565,570)	(584,931)	(571,898)	(13,033)	(104,801)	(689,732)		(681,963)
Total Golf Course											
Total Income	328,827	274,565	54,262	1,666,763	1,987,527	1,825,000	162,527	74,688	2,062,215	103.9%	1,912,125
Total Cost of Goods	59,189	50,655	8,534	242,910	278,561	265,060	13,501	23,530	302,091	96.1%	290,000
Total Expense	140,741	135,027	5,714	1,152,692	1,236,303	1,211,543	24,760	241,335	1,477,637	85.0%	1,454,718
Net Income	128,897	88,883	40,014	271,161	472,663	348,397	124,266	(190,177)	282,487		167,407
Total Parks & Recreation											
Total Income	105,684	96,539	9,145	1,658,388	2,012,000	1,885,852	126,148	337,574	2,349,574	92.0%	2,187,535
Total Cost of Goods	1,025	1,058	(33)	13,866	12,219	12,850	(631)	4,781	17,000	71.9%	17,000
Total Expense	157,713	164,811	(7,098)	1,410,512	1,525,867	1,526,912	(1,045)	543,484	2,069,351	74.4%	2,050,941
Net Income	(53,055)	(69,330)	16,275	234,010	473,913	346,090	127,823	(210,691)	263,222		119,594
Debt Service											
Total Income	1,651	1,922	(271)	1,225,803	1,272,629	1,269,983	2,646	7,678	1,280,307	99.4%	1,280,304
Total Expense	83	91	(8)	354,318	344,478	344,283	195	935,801	1,280,279	26.9%	1,280,279
Net Income	1,569	1,831	(262)	871,485	928,150	925,700	2,450	(928,122)	28		25
Total Conservation Trust											
Total Income	6,280	7,010	(730)	23,353	81,066	80,670	396	7,535	88,601	91.9%	88,200
Total Expense	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Net Income	6,280	7,010	(730)	(5,647)	81,066	80,670	396	(82,465)	(1,399)		(1,800)
Total District Wide											
Total Income	442,441	380,036	62,405	4,574,307	5,353,222	5,061,505	291,717	427,475	5,780,697	97.9%	5,468,164
Total Cost of Goods	60,214	51,713	8,501	256,775	290,781	277,910	12,871	28,311	319,091	94.7%	307,000
Total Expense	298,537	299,929	(1,392)	2,946,522	3,106,648	3,082,738	23,910	1,810,619	4,917,268	63.7%	4,875,938
Net Income	83,691	28,394	55,297	1,371,010	1,955,793	1,700,857	254,936	(1,411,455)	544,338		285,226
Capital Expenditures											
Total Income	0	0	0	0	240,994	238,000	2,994	203,033	444,027	54.3%	444,027
Total Expense	20,388	20,389	(1)	305,744	555,697	555,750	(53)	339,060	894,757	61.6%	901,622
Net Income	(20,388)	(20,389)	1	(305,744)	(314,703)	(317,750)	3,047	(136,027)	(450,730)		(457,595)

**Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	Actual	Actual	Budget	Variance			Budget	Budget
Ordinary Income/Expense											
Income											
3010 - Club Rental Income	4,330	3,000	1,330	17,160	24,125	18,250	5,875	800	24,925	130.41%	18,500
3020 - Conservation Trust Income	6,237	7,000	(763)	19,712	20,879	20,500	379	7,500	28,379	74.57%	28,000
3031 - Memberships	18,028	17,000	1,028	249,721	269,772	251,700	18,072	72,854	342,626	84.44%	319,500
3032 - Punch Cards	5,585	6,000	(415)	104,796	117,831	98,100	19,731	30,985	148,816	93.15%	126,500
3033 - Daily Admissions	11,560	11,500	60	202,206	221,252	200,000	21,252	65,755	287,007	87.11%	254,000
3034 - Gymnastics Programs	4,996	4,500	496	68,077	76,365	64,500	11,865	23,405	99,770	85.42%	89,400
3035 - Aquatic Programs	2,167	2,800	(633)	22,493	24,259	25,500	(1,241)	3,500	27,759	72.41%	33,500
3036 - Fitness Programs	12,685	8,500	4,185	35,806	41,754	41,000	754	10,746	52,500	79.53%	52,500
3037 - Child Care	158	350	(193)	4,274	3,380	4,175	(796)	2,000	5,380	56.33%	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	370	350	20	3,398	2,955	2,800	155	1,045	4,000	73.88%	4,000
3040 - Retail Sales	871	1,000	(129)	19,932	17,435	19,400	(1,965)	8,565	26,000	67.06%	26,000
3041 - Concessions	1,688	1,000	688	6,371	6,003	6,600	(597)	2,300	8,303	77.96%	7,700
3050 - Driving Range Income	12,128	11,000	1,128	58,184	77,336	68,500	8,836	1,500	78,836	108.16%	71,500
3060 - Food	62,014	53,000	9,014	349,201	373,834	350,000	23,834	32,700	406,534	97.61%	383,000
3070 - Food Discounts	(3,106)	(2,940)	(166)	(19,086)	(20,126)	(18,750)	(1,376)	(1,700)	(21,826)	98.17%	(20,500)
3080 - User Fees-Adult	715	550	165	32,565	24,487	16,475	8,012	21,785	46,272	127.54%	19,200
3085 - User Fees-Youth	5,309	6,500	(1,191)	125,146	131,310	119,250	12,060	28,247	159,557	89.02%	147,500
3090 - Golf Cart Rentals	40,724	33,000	7,724	186,182	260,089	214,500	45,589	3,000	263,089	119.58%	217,500
3100 - Greens Fees Income	118,054	91,000	27,054	447,283	607,096	531,000	76,096	5,000	612,096	111.39%	545,000
3110 - Interest Income	1,088	1,110	(22)	7,513	7,575	7,770	(195)	2,790	10,366	70.8%	10,700
3111 - Interest Income County	132	150	(18)	(10,279)	2,436	1,925	511	201	2,637	93.69%	2,600
3123 - Special Events/Tournaments	476	900	(424)	9,107	8,126	6,900	1,226	4,080	12,206	75.94%	10,700
3124 - Sponsorships	1,500	1,500	0	2,473	3,800	3,000	800	2,000	5,800	73.08%	5,200
3130 - Beverage	45,906	39,500	6,406	238,930	252,102	234,000	18,102	17,400	269,502	100.44%	251,000
3131 - Beverage Discounts	(4,234)	(3,900)	(334)	(24,469)	(24,859)	(23,500)	(1,359)	(1,500)	(26,359)	99.44%	(25,000)
3160 - Season Pass Income	0	0	0	136,428	135,872	134,500	1,372	0	135,872	101.02%	134,500
3165 - Resident ID Cards Income	675	405	270	56,449	56,691	55,500	1,191	0	56,691	102.15%	55,500
3168 - Merchandise Sales	35,373	32,500	2,873	114,015	139,876	146,500	(6,624)	3,500	143,376	91.42%	153,000
3170 - Miscellaneous Income	3,441	0	3,441	1,304	3,591	0	3,591	0	3,591	0.0%	0
3171 - Tee Sign Revenue	0	0	0	6,000	6,000	6,000	0	0	6,000	100.0%	6,000
3172 - Facility Rental Fees	2,305	1,750	555	22,237	41,519	34,650	6,869	15,263	56,782	79.84%	52,000
3173 - Skate Rentals	0	0	0	2,842	5,942	3,850	2,092	5,000	10,942	112.11%	5,300
3180 - Property Tax Income-Current	1,072	1,134	(62)	598,306	790,991	789,923	1,068	5,128	796,118	99.36%	796,118
3181 - Property Tax-Delinquent	0	0	0	(13,342)	4	0	4	0	4	0.0%	0
3182 - Property Tax Income Debt	1,573	1,822	(249)	1,216,117	1,271,177	1,268,758	2,419	7,527	1,278,704	99.41%	1,278,704
3200 - Specific Ownership Taxes	11,662	10,055	1,607	101,066	112,374	92,663	19,711	30,500	142,874	91.73%	122,500
3205 - Tournament Premiums	15,353	17,000	(1,647)	95,510	95,326	104,500	(9,174)	0	95,326	90.79%	105,000
3209 - Donations	0	0	0	(585)	(1,380)	(750)	(630)	0	(1,380)	184.0%	(750)
3300 - Events	1,600	1,000	600	3,600	4,135	4,000	135	300	4,435	82.7%	5,000
3370 - Grounds Maintenance Income	0	0	0	0	0	0	0	6,125	6,125	0.0%	6,125
Total Income	422,431	360,036	62,395	4,498,832	5,192,656	4,905,339	287,317	419,978	5,612,633	97.86%	5,305,998
Cost of Goods Sold											
4010 - Cost of Food	21,719	17,705	4,014	117,603	129,278	116,960	12,318	11,100	140,378	101.0%	128,000
4030 - Cost of Beverages	11,487	9,300	2,187	55,048	59,809	54,550	5,259	4,650	64,459	102.24%	58,500
6425 - Merchandise	13,745	14,808	(1,063)	79,716	82,778	90,850	(8,072)	12,061	94,838	79.21%	104,500
6560 - Rental Supplies	13,263	9,900	3,363	4,409	18,916	15,550	3,366	500	19,416	118.23%	16,000
Total COGS	60,214	51,713	8,501	256,775	290,781	277,910	12,871	28,311	319,091	94.72%	307,000
Gross Profit	362,218	308,323	53,895	4,242,057	4,901,875	4,627,429	274,446	391,667	5,293,542	98.06%	4,998,998
Expense											
5010 - Salaries	76,080	80,031	(3,951)	649,928	733,823	745,827	(12,004)	257,363	991,186	72.16%	1,016,900
5020 - Wages	102,307	98,480	3,827	647,615	700,767	685,878	14,889	176,744	877,512	82.3%	851,500
5024 - Pension Contributions	6,746	6,712	34	48,775	53,979	53,919	60	15,301	69,280	77.04%	70,065
5025 - Contract Labor	120	100	20	23,712	21,902	19,500	2,402	2,500	24,402	101.4%	21,600
5030 - Health Insurance	17,968	18,682	(714)	148,761	165,401	167,631	(2,230)	54,611	220,012	73.95%	223,678
5040 - Medicare Tax	2,781	2,665	116	19,707	21,788	21,592	196	6,496	28,284	77.56%	28,092

**Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
September 30, 2018**

	Current Period			Year to date				3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	2017 Actual	Actual	Budget	Variance				
5050 - Unemployment Tax	301	506	(205)	4,034	3,734	4,208	(474)	1,900	5,635	66.62%	5,605
5060 - Worker's Compensation	1,416	1,416	0	13,676	12,363	12,749	(386)	4,402	16,764	72.75%	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	0	0	0	747	1,043	1,125	(82)	457	1,500	69.55%	1,500
6020 - Advertising	896	550	346	28,707	34,418	33,275	1,143	7,100	41,518	86.04%	40,000
6035 - Aquatics	0	0	0	3,766	926	925	1	2,500	3,426	26.45%	3,500
6040 - Automobile Mileage	430	400	30	1,775	2,527	2,380	147	1,010	3,537	66.51%	3,800
6070 - Board/Staff Development	65	0	65	739	1,348	1,295	53	1,652	3,000	44.95%	3,000
6080 - Cart Paths	32	0	32	1,516	2,947	3,000	(53)	0	2,947	98.23%	3,000
6090 - Cash (Over)/Short	(264)	0	(264)	(1,246)	(1,779)	0	(1,779)	(65)	(1,844)	0.0%	0
6110 - Cleaning Supplies	1,945	1,700	245	12,985	9,909	9,850	59	2,694	12,603	81.56%	12,150
6130 - Clubhouse Landscaping	138	700	(562)	11,629	4,039	5,475	(1,436)	3,591	7,630	50.49%	8,000
6140 - Computer Expense / Support	947	1,225	(278)	26,996	30,909	29,753	1,156	8,751	39,660	85.03%	36,350
6150 - Consulting Fees	0	0	0	5,739	4,150	4,100	50	15,100	19,250	21.56%	19,250
6180 - Credit Card Fees	7,758	7,360	398	51,472	58,507	56,030	2,477	7,278	65,785	92.5%	63,250
6200 - Driving Range Supplies	0	200	(200)	5,167	4,816	5,000	(184)	0	4,816	96.31%	5,000
6210 - Dues, Licenses & Certifications	808	805	3	9,388	10,748	10,215	533	1,684	12,431	91.47%	11,750
6220 - Election Supplies	0	6,900	(6,900)	0	1,101	8,000	(6,899)	0	1,101	13.76%	8,000
6240 - Equipment Rental	77	1,375	(1,298)	2,547	1,280	5,275	(3,995)	1,981	3,261	10.67%	12,000
6250 - Equipment Repairs & Parts	41	1,605	(1,564)	37,136	29,017	31,000	(1,983)	5,979	34,996	80.16%	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	686	650	36	10,457	10,346	9,870	476	2,900	13,246	86.22%	12,000
6274 - Field Trips-Adult	26	25	1	290	1,213	1,225	(12)	725	1,938	80.87%	1,500
6295 - Fitness	427	325	102	2,804	1,982	1,980	2	218	2,200	90.08%	2,200
6310 - Fuel & Oil	2,365	1,070	1,295	18,626	23,506	21,300	2,206	4,635	28,141	96.73%	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	7,056	6,514	5,800	714	200	6,714	108.57%	6,000
6350 - Irrigation Supplies / Pumphouse	0	100	(100)	10,760	12,790	10,300	2,490	350	13,140	121.81%	10,500
6354 - Laundry	1,053	300	753	4,693	6,168	4,600	1,568	350	6,518	123.37%	5,000
6355 - League Supplies	0	0	0	4,707	8,180	5,700	2,480	500	8,680	136.33%	6,000
6360 - Legal Fees	2,095	50	2,045	21,352	18,451	9,700	8,751	7,284	25,735	131.79%	14,000
6370 - Liability Insurance	4,255	4,255	(0)	36,036	38,292	38,293	(1)	12,764	51,056	75.0%	51,056
6400 - Maintenance Agreements	2,895	2,500	395	18,908	15,595	15,250	345	7,905	23,500	66.36%	23,500
6405 - Maintenance & Repair	10,696	8,386	2,310	37,231	43,838	38,252	5,586	11,129	54,967	94.27%	46,500
6410 - Maint. Supplies/Tools	2,790	2,750	40	19,653	21,322	21,835	(513)	12,770	34,092	62.35%	34,200
6420 - Meals	2,755	2,870	(115)	2,672	3,839	3,900	(61)	1,890	5,729	66.76%	5,750
6450 - Office Equipment	5,461	5,435	26	15,122	16,301	15,615	686	4,512	20,813	81.02%	20,120
6480 - Operating Supplies	1,185	1,155	30	25,258	23,626	23,685	(59)	5,502	29,128	82.46%	28,650
6485 - Paper/Plastic Goods	3,027	1,950	1,077	9,439	14,241	12,575	1,666	2,616	16,858	94.94%	15,000
6510 - Pest Control	25	0	25	64	276	1,500	(1,224)	5,000	5,276	4.25%	6,500
6518 - Pool Chemicals & Supplies	774	1,000	(226)	22,115	18,426	18,601	(175)	8,959	27,386	67.25%	27,400
6561 - Payroll Expenses	128	75	53	708	814	775	39	300	1,114	81.38%	1,000
6580 - Sand	0	0	0	8,402	8,019	8,000	19	3,981	12,000	66.82%	12,000
6585 - Satellite TV / Music	478	467	11	4,509	4,650	4,549	101	1,390	6,040	78.15%	5,950
6590 - Schools & Seminars	2,958	2,690	268	10,599	8,342	8,450	(108)	4,725	13,067	60.89%	13,700
6600 - Security Systems	178	175	3	1,503	1,588	1,575	13	521	2,109	75.63%	2,100
6610 - Seeds, Chems & Fertilizer	950	500	450	93,670	96,560	92,800	3,760	700	97,260	102.72%	94,000
6630 - Signage	0	0	0	902	1,707	1,525	182	0	1,707	100.41%	1,700
6631 - Special Events	87	175	(88)	7,913	6,641	6,850	(209)	3,940	10,581	59.56%	11,150
6632 - Smallwares	68	75	(7)	737	884	875	9	1,616	2,500	35.34%	2,500
6634 - Spoilage	200	200	0	1,949	1,920	1,920	0	680	2,600	73.85%	2,600
6635 - Summer Program Supplies	694	675	19	2,009	1,978	2,000	(22)	22	2,000	98.92%	2,000
6650 - Telephone	2,465	2,708	(243)	22,978	24,791	24,254	537	7,719	32,510	76.75%	32,300
6660 - Toilet Rental & Supplies	513	600	(87)	4,693	4,693	3,900	793	(265)	4,428	120.34%	3,900
6680 - Transportation	346	200	146	3,747	6,040	3,760	2,280	500	6,540	150.99%	4,000
6690 - Trash Removal	486	758	(272)	7,740	4,836	6,526	(1,690)	1,456	6,291	56.56%	8,550
6710 - Uniforms	1,229	910	319	8,948	10,790	9,650	1,140	1,342	12,132	99.9%	10,800
6715 - Utilities	22,794	23,920	(1,126)	195,674	198,257	204,020	(5,763)	76,792	275,049	73.56%	269,500

**Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	Actual	Actual	Budget	Variance			Budget	Budget
6720 - Vehicle Maintenance	1,825	600	1,225	2,164	3,780	2,620	1,160	2,757	6,537	74.85%	5,050
6730 - Youth Program Supplies	111	120	(9)	2,617	2,318	2,395	(77)	2,182	4,500	51.52%	4,500
6735 - Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.87%	450
6740 - Water System Maintenance	1,782	700	1,082	9,354	11,647	8,590	3,057	4,500	16,147	105.88%	11,000
Total Expense	298,398	299,781	(1,383)	2,520,957	2,702,501	2,680,702	21,799	784,353	3,486,854	78.39%	3,447,595
Net Ordinary Income	63,820	8,542	55,278	1,721,099	2,199,374	1,946,727	252,647	(392,686)	1,806,688	141.77%	1,551,403
Other Income/Expense											
Other Income											
3122 - Pole Creek Classic Revenue	20,000	20,000	0	0	20,000	20,000	0	0	20,000	100.0%	20,000
3183 - Property Tax Income O&M	0	0	0	69,744	75,166	75,166	0	0	75,166	100.0%	75,166
3210 - Grant Income	0	0	0	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	10	0	10	1,728	1,572	1,000	572	7,563	9,135	22.45%	7,000
3605 - Misc. Income	0	0	0	(48)	66	0	66	(66)	0	0.0%	0
Total Other Income	20,010	20,000	10	75,475	160,566	156,166	4,400	7,497	168,063	99.01%	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	0	0	0	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	139	148	(9)	93,963	106,989	106,689	300	510	107,499	99.52%	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	139	148	(9)	425,564	404,147	402,036	2,111	1,026,266	1,430,414	28.29%	1,428,343
Net Other Income	19,871	19,852	19	(350,089)	(243,581)	(245,870)	2,289	(1,018,769)	(1,262,350)	19.24%	(1,266,177)
Net Income	83,691	28,394	55,297	1,371,010	1,955,793	1,700,857	254,936	(1,411,455)	544,338		285,226

**Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
September 30, 2018**

	Current Period			Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget	
	Actual	Budget	Variance	YTD Actual	Actual	Budget					Variance
Ordinary Income/Expense											
Income											
3010 - Club Rental Income	4,330	3,000	1,330	17,160	24,125	18,250	5,875	800	24,925	130.4%	18,500
3050 - Driving Range Income	12,128	11,000	1,128	58,184	77,336	68,500	8,836	1,500	78,836	108.2%	71,500
3060 - Food	62,014	53,000	9,014	349,201	373,834	350,000	23,834	32,700	406,534	97.6%	383,000
3070 - Food Discounts	(3,106)	(2,940)	(166)	(19,086)	(20,126)	(18,750)	(1,376)	(1,700)	(21,826)	98.2%	(20,500)
3090 - Golf Cart Rentals	40,724	33,000	7,724	186,182	260,089	214,500	45,589	3,000	263,089	119.6%	217,500
3100 - Greens Fees Income	118,054	91,000	27,054	447,283	607,096	531,000	76,096	5,000	612,096	111.4%	545,000
3130 - Beverage	45,906	39,500	6,406	238,930	252,102	234,000	18,102	17,400	269,502	100.4%	251,000
3131 - Beverage Discounts	(4,234)	(3,900)	(334)	(24,469)	(24,859)	(23,500)	(1,359)	(1,500)	(26,359)	99.4%	(25,000)
3160 - Season Pass Income	0	0	0	136,428	135,872	134,500	1,372	0	135,872	101.0%	134,500
3165 - Resident ID Cards Income	675	405	270	56,449	56,691	55,500	1,191	0	56,691	102.1%	55,500
3168 - Merchandise Sales	35,373	32,500	2,873	114,015	139,876	146,500	(6,624)	3,500	143,376	91.4%	153,000
3170 - Miscellaneous Income	0	0	0	1,254	0	0	0	0	0	0.0%	0
3171 - Tee Sign Revenue	0	0	0	6,000	6,000	6,000	0	0	6,000	100.0%	6,000
3205 - Tournament Premiums	15,353	17,000	(1,647)	95,510	95,326	104,500	(9,174)	0	95,326	90.8%	105,000
3300 - Events	1,600	1,000	600	3,600	4,135	4,000	135	300	4,435	82.7%	5,000
3370 - Grounds Maintenance Incon	0	0	0	0	0	0	0	6,125	6,125	0.0%	6,125
Total Income	328,817	274,565	54,252	1,666,643	1,987,497	1,825,000	162,497	67,125	2,054,622	104.3%	1,906,125
Cost of Goods Sold											
4010 - Cost of Food	21,719	17,705	4,014	117,603	129,278	116,960	12,318	11,100	140,378	101.0%	128,000
4030 - Cost of Beverages	11,487	9,300	2,187	55,048	59,809	54,550	5,259	4,650	64,459	102.2%	58,500
6425 - Merchandise	12,720	13,750	(1,030)	65,850	70,558	78,000	(7,442)	7,280	77,838	80.6%	87,500
6560 - Rental Supplies	13,263	9,900	3,363	4,409	18,916	15,550	3,366	500	19,416	118.2%	16,000
Total COGS	59,189	50,655	8,534	242,910	278,561	265,060	13,501	23,530	302,091	96.1%	290,000
Gross Profit	269,628	223,910	45,718	1,423,733	1,708,936	1,559,940	148,996	43,595	1,752,531	105.7%	1,616,125
Expense											
5010 - Salaries	29,412	29,569	(157)	246,452	265,809	266,446	(637)	94,026	359,835	73.7%	360,900
5020 - Wages	68,751	65,250	3,501	330,989	362,614	356,050	6,564	60,650	423,264	87.0%	417,000
5024 - Pension Contributions	3,738	3,640	98	21,771	23,753	23,527	226	4,791	28,543	81.4%	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)	45,465	42,818	43,560	(742)	14,260	57,078	73.7%	58,077
5040 - Medicare Tax	1,620	1,483	137	9,270	10,114	9,846	268	2,440	12,554	82.4%	12,280
5050 - Unemployment Tax	222	290	(68)	1,875	1,789	1,882	(93)	668	2,457	76.7%	2,334
5060 - Worker's Compensation	590	589	1	6,040	5,201	5,309	(108)	1,844	7,045	73.5%	7,076
6020 - Advertising	853	400	453	12,329	14,968	13,800	1,168	1,050	16,018	103.2%	14,500
6040 - Automobile Mileage	0	0	0	363	215	250	(35)	300	515	33.0%	650
6080 - Cart Paths	32	0	32	1,516	2,947	3,000	(53)	0	2,947	98.2%	3,000
6090 - Cash (Over)/Short	(202)	0	(202)	(1,087)	(1,136)	0	(1,136)	(65)	(1,201)	0.0%	0
6110 - Cleaning Supplies	319	350	(31)	2,900	3,074	2,700	374	400	3,474	102.5%	3,000
6130 - Clubhouse Landscaping	138	200	(62)	5,002	3,630	4,000	(370)	0	3,630	90.8%	4,000
6140 - Computer Expense / Support	366	450	(84)	6,701	11,364	11,148	216	2,731	14,095	78.4%	14,500
6150 - Consulting Fees	0	0	0	2,850	1,550	1,500	50	1,450	3,000	51.7%	3,000
6180 - Credit Card Fees	6,544	6,200	344	36,245	41,524	40,450	1,074	2,510	44,035	96.6%	43,000
6200 - Driving Range Supplies	0	200	(200)	5,167	4,816	5,000	(184)	0	4,816	96.3%	5,000
6210 - Dues, Licenses & Certifica	18	0	18	3,001	3,007	2,925	82	184	3,191	94.0%	3,200
6240 - Equipment Rental	77	1,075	(998)	1,272	1,252	4,175	(2,923)	881	2,133	14.1%	8,900
6250 - Equipment Repairs & Parts	(77)	1,050	(1,127)	29,757	25,788	26,350	(562)	2,029	27,817	92.1%	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	2,310	970	1,340	15,789	19,195	17,000	2,195	1,635	20,830	112.9%	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 / Pump	0	0	0	7,789	9,377	8,000	1,377	0	9,377	117.2%	8,000
6354 - Laundry	1,053	300	753	4,693	6,168	4,600	1,568	350	6,518	123.4%	5,000
6360 - Legal Fees	643	0	643	17,993	8,102	1,000	7,102	1,000	9,102	540.1%	1,500

**Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
6370 - Liability Insurance	1,559	1,559	(0)	12,783	14,029	14,031	(2)	4,676	18,705	75.0%	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	81	300	(219)	16,222	16,457	15,300	1,157	2,125	18,582	102.9%	16,000
6410 - Maint. Supplies/Tools	0	0	0	2,578	4,009	4,000	9	0	4,009	100.2%	4,000
6420 - Meals	1,644	1,700	(56)	329	1,792	1,850	(58)	352	2,144	81.4%	2,200
6450 - Office Equipment	0	0	0	565	1,321	500	821	1,000	2,321	88.1%	1,500
6480 - Operating Supplies	245	325	(80)	14,851	15,018	15,275	(257)	2,572	17,589	85.8%	17,500
6485 - Paper/Plastic Goods	2,765	1,500	1,265	9,439	11,458	9,500	1,958	400	11,858	114.6%	10,000
6510 - Pest Control	25	0	25	64	276	1,500	(1,224)	5,000	5,276	4.2%	6,500
6580 - Sand	0	0	0	8,402	8,019	8,000	19	3,981	12,000	66.8%	12,000
6585 - Satellite TV / Music	295	292	3	2,607	2,659	2,624	35	841	3,500	76.0%	3,500
6590 - Schools & Seminars	180	200	(20)	1,640	1,694	1,800	(106)	900	2,594	56.5%	3,000
6600 - Security Systems	70	70	(0)	559	629	630	(1)	211	840	74.9%	840
6610 - Seeds, Chems & Fertilizer	450	0	450	84,798	88,658	85,000	3,658	450	89,108	104.3%	85,000
6630 - Signage	0	0	0	67	276	200	76	0	276	0.0%	200
6631 - Special Events	0	0	0	514	680	450	230	0	680	135.9%	500
6632 - Smallwares	68	75	(7)	737	884	875	9	1,616	2,500	35.3%	2,500
6634 - Spoilage	200	200	0	1,949	1,920	1,920	0	680	2,600	73.8%	2,600
6650 - Telephone	1,024	1,241	(217)	10,322	11,462	11,130	332	3,388	14,850	77.2%	14,850
6660 - Toilet Rental & Supplies	(2)	200	(202)	950	971	1,000	(29)	0	971	97.1%	1,000
6690 - Trash Removal	260	525	(265)	4,022	2,535	4,425	(1,890)	838	3,373	44.1%	5,750
6710 - Uniforms	1,229	910	319	6,963	8,615	7,900	715	46	8,661	107.7%	8,000
6715 - Utilities	8,632	8,650	(18)	54,191	62,818	63,250	(432)	13,987	76,805	80.5%	78,000
6720 - Vehicle Maintenance	9	75	(66)	1,503	1,147	1,220	(73)	353	1,500	76.5%	1,500
6740 - Water System Maintenance	847	350	497	6,157	7,862	5,410	2,452	2,500	10,362	120.9%	6,500
Total Expense	140,741	135,027	5,714	1,152,692	1,228,773	1,205,543	23,230	241,335	1,470,108	84.8%	1,448,718
Net Ordinary Income	128,887	88,883	40,004	271,041	480,163	354,397	125,766	(197,740)	282,423		167,407
Other Income/Expense											
Other Income											
3125 - Fund Raising Income	10	0	10	120	30	0	30	7,563	7,593	0.5%	6,000
Total Other Income	10	0	10	120	30	0	30	7,563	7,593	0.5%	6,000
Other Expense											
6283 - Fund Raising Expenditure	0	0	0	0	7,529	6,000	1,529	0	7,529	0.00%	6,000
Total Other Expense	0	0	0	0	7,529	6,000	1,529	0	7,529		6,000
Net Other Income	10	0	10	120	(7,499)	(6,000)	(1,499)	7,563	64	0.00%	0
Net Income	128,897	88,883	40,014	271,161	472,663	348,397	124,266	(190,177)	282,487		167,407

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3031 - Memberships	18,028	17,000	1,028	249,721	269,772	251,700	18,072	72,854	342,626	84.4%	319,500
3032 - Punch Cards	5,585	6,000	(415)	104,796	117,831	98,100	19,731	30,985	148,816	93.1%	126,500
3033 - Daily Admissions	11,560	11,500	60	202,206	221,252	200,000	21,252	65,755	287,007	87.1%	254,000
3034 - Gymnastics Programs	4,996	4,500	496	68,077	76,365	64,500	11,865	23,405	99,770	85.4%	89,400
3035 - Aquatic Programs	2,167	2,800	(633)	22,493	24,259	25,500	(1,241)	3,500	27,759	72.4%	33,500
3036 - Fitness Programs	12,685	8,500	4,185	35,806	41,754	41,000	754	10,746	52,500	79.5%	52,500
3037 - Child Care	158	350	(193)	4,274	3,380	4,175	(796)	2,000	5,380	56.3%	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	370	350	20	3,398	2,955	2,800	155	1,045	4,000	73.9%	4,000
3040 - Retail Sales	871	1,000	(129)	19,932	17,435	19,400	(1,965)	8,565	26,000	67.1%	26,000
3041 - Concessions	1,688	1,000	688	6,371	6,003	6,600	(597)	2,300	8,303	78.0%	7,700
3080 - User Fees-Adult	715	550	165	32,565	24,487	16,475	8,012	21,785	46,272	127.5%	19,200
3085 - User Fees-Youth	5,309	6,500	(1,191)	125,146	131,310	119,250	12,060	28,247	159,557	89.0%	147,500
3110 - Interest Income	1,045	1,100	(55)	7,372	7,389	7,600	(211)	2,755	10,144	70.4%	10,500
3111 - Interest Income County	53	50	3	(14,976)	987	700	287	50	1,037	98.7%	1,000
3123 - Special Events/Tournaments	476	900	(424)	9,107	8,126	6,900	1,226	4,080	12,206	75.9%	10,700
3124 - Sponsorships	1,500	1,500	0	2,473	3,800	3,000	800	2,000	5,800	73.1%	5,200
3170 - Miscellaneous Income	3,441	0	3,441	50	3,591	0	3,591	0	3,591	0.0%	0
3172 - Facility Rental Fees	2,305	1,750	555	22,237	41,519	34,650	6,869	15,263	56,782	79.8%	52,000
3173 - Skate Rentals	0	0	0	2,842	5,942	3,850	2,092	5,000	10,942	112.1%	5,300
3180 - Property Tax Income-Current	1,072	1,134	(62)	598,306	790,991	789,923	1,068	5,128	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	11,662	10,055	1,607	101,066	112,374	92,663	19,711	30,500	142,874	91.7%	122,500
3209 - Donations	0	0	0	(585)	(1,380)	(750)	(630)	0	(1,380)	184.0%	(750)
Total Income	85,684	76,539	9,145	1,586,533	1,911,464	1,789,686	121,778	337,639	2,249,103	91.4%	2,091,368
Cost of Goods Sold											
6425 - Merchandise	1,025	1,058	(33)	13,866	12,219	12,850	(631)	4,781	17,000	71.9%	17,000
Total COGS	1,025	1,058	(33)	13,866	12,219	12,850	(631)	4,781	17,000	71.9%	17,000
Gross Profit	84,658	75,481	9,177	1,572,667	1,899,244	1,776,836	122,408	332,859	2,232,103	91.6%	2,074,368
Expense											
5010 - Salaries	46,668	50,462	(3,794)	403,476	468,014	479,381	(11,367)	163,337	631,351	71.3%	656,000
5020 - Wages	33,556	33,230	326	316,626	338,154	329,828	8,326	116,094	454,248	77.8%	434,500
5024 - Pension Contributions	3,008	3,072	(64)	27,004	30,226	30,392	(166)	10,511	40,737	73.9%	40,894
5025 - Contract Labor	120	100	20	22,581	21,456	19,500	1,956	2,500	23,956	99.3%	21,600
5030 - Health Insurance	13,214	13,843	(629)	103,296	122,583	124,071	(1,488)	40,351	162,934	74.0%	165,600
5040 - Medicare Tax	1,161	1,182	(21)	10,437	11,674	11,746	(72)	4,055	15,729	73.8%	15,812
5050 - Unemployment Tax	80	216	(136)	2,159	1,945	2,326	(381)	1,233	3,178	59.5%	3,272
5060 - Worker's Compensation	827	827	(0)	7,636	7,162	7,440	(278)	2,557	9,719	72.2%	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	0	0	0	747	1,043	1,125	(82)	457	1,500	69.6%	1,500
6020 - Advertising	43	150	(107)	16,378	19,450	19,475	(25)	6,050	25,500	76.3%	25,500
6035 - Aquatics	0	0	0	3,766	926	925	1	2,500	3,426	26.4%	3,500
6040 - Automobile Mileage	430	400	30	1,412	2,313	2,130	183	710	3,023	73.4%	3,150
6070 - Board/Staff Development	65	0	65	739	1,348	1,295	53	1,652	3,000	44.9%	3,000
6090 - Cash (Over)/Short	(62)	0	(62)	(159)	(643)	0	(643)	0	(643)	0.0%	0
6110 - Cleaning Supplies	1,626	1,350	276	10,085	6,836	7,150	(314)	2,294	9,129	74.7%	9,150
6130 - Clubhouse Landscaping	0	500	(500)	6,628	409	1,475	(1,066)	3,591	4,000	10.2%	4,000
6140 - Computer Expense / Support	582	775	(194)	20,295	19,545	18,605	940	6,020	25,565	89.5%	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	1,213	1,160	53	15,227	16,983	15,580	1,403	4,767	21,750	83.9%	20,250
6210 - Dues, Licenses & Certificatio	790	805	(15)	6,387	7,741	7,290	451	1,500	9,240	90.5%	8,550
6220 - Election Supplies	0	6,900	(6,900)	0	1,101	8,000	(6,899)	0	1,101	0.0%	8,000

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
September 30, 2018**

	Current Period			2017 YTD Actual	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
6240 - Equipment Rental	0	300	(300)	1,274	28	1,100	(1,072)	1,100	1,128	0.9%	3,100
6250 - Equipment Repairs & Parts	118	555	(437)	7,379	3,229	4,650	(1,421)	3,950	7,179	39.4%	8,200
6273 - Field Trips-Youth	686	650	36	10,457	10,346	9,870	476	2,900	13,246	86.2%	12,000
6274 - Field Trips-Adult / Teen	26	25	1	290	1,213	1,225	(12)	725	1,938	80.9%	1,500
6295 - Fitness	427	325	102	2,804	1,982	1,980	2	218	2,200	90.1%	2,200
6310 - Fuel & Oil	55	100	(45)	2,838	4,311	4,300	11	3,000	7,311	59.1%	7,300
6333 - Gymnastics	0	0	0	7,056	6,514	5,800	714	200	6,714	108.6%	6,000
6350 - Irrigation Supplies / Pumphouse	0	100	(100)	2,971	3,414	2,300	1,114	350	3,764	136.5%	2,500
6355 - League Supplies	0	0	0	4,707	8,180	5,700	2,480	500	8,680	136.3%	6,000
6360 - Legal Fees	1,452	50	1,402	3,359	10,349	8,700	1,649	6,284	16,633	82.8%	12,500
6370 - Liability Insurance	2,696	2,696	(0)	23,253	24,263	24,262	1	8,087	32,351	75.0%	32,351
6400 - Maintenance Agreements	2,895	2,500	395	17,690	14,377	14,000	377	5,623	20,000	71.9%	20,000
6405 - Maintenance & Repair	10,615	8,086	2,529	21,009	27,381	22,952	4,429	9,004	36,385	89.8%	30,500
6410 - Maint. Supplies/Tools	2,790	2,750	40	17,075	17,313	17,835	(522)	12,770	30,083	57.3%	30,200
6420 - Meals	1,111	1,170	(59)	2,343	2,047	2,050	(3)	1,538	3,585	57.7%	3,550
6450 - Office Equipment	5,461	5,435	26	14,557	14,980	15,115	(135)	3,512	18,492	80.5%	18,620
6480 - Operating Supplies	940	830	110	10,407	8,608	8,410	198	2,930	11,539	77.2%	11,150
6485 - Paper/Plastic Goods	262	450	(188)	0	2,784	3,075	(291)	2,216	5,000	0.0%	5,000
6518 - Pool Chemicals & Supplies	774	1,000	(226)	22,115	18,426	18,601	(175)	8,959	27,386	67.2%	27,400
6561 - Payroll Expenses	128	75	53	708	814	775	39	300	1,114	81.4%	1,000
6585 - Satellite TV / Music	183	175	8	1,902	1,991	1,925	66	549	2,540	81.3%	2,450
6590 - Schools & Seminars	2,778	2,490	288	8,959	6,647	6,650	(3)	3,825	10,472	62.1%	10,700
6600 - Security Systems	108	105	3	944	959	945	14	310	1,269	76.1%	1,260
6610 - Seeds, Chems & Fertilizer	500	500	0	8,872	7,902	7,800	102	250	8,152	87.8%	9,000
6630 - Signage	0	0	0	834	1,431	1,325	106	0	1,431	95.4%	1,500
6631 - Special Events	87	175	(88)	7,400	5,961	6,400	(439)	3,940	9,901	56.0%	10,650
6635 - Summer Program Supplies	694	675	19	2,009	1,978	2,000	(22)	22	2,000	98.9%	2,000
6650 - Telephone	1,441	1,467	(26)	12,656	13,329	13,124	205	4,331	17,660	76.4%	17,450
6660 - Toilet Rental & Supplies	515	400	115	3,743	3,723	2,900	823	(265)	3,458	128.4%	2,900
6680 - Transportation	346	200	146	3,747	6,040	3,760	2,280	500	6,540	151.0%	4,000
6690 - Trash Removal	226	233	(7)	3,718	2,300	2,101	199	618	2,918	82.2%	2,800
6710 - Uniforms	0	0	0	1,985	2,174	1,750	424	1,296	3,470	77.6%	2,800
6715 - Utilities	14,162	15,270	(1,108)	141,482	135,439	140,770	(5,331)	62,805	198,244	70.7%	191,500
6720 - Vehicle Maintenance	1,816	525	1,291	661	2,633	1,400	1,233	2,404	5,037	74.2%	3,550
6730 - Youth Program Supplies	111	120	(9)	2,617	2,318	2,395	(77)	2,182	4,500	51.5%	4,500
6735 - Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.9%	450
6740 - Water System Maintenance	935	350	585	3,197	3,785	3,180	605	2,000	5,785	84.1%	4,500
Total Expense	157,657	164,754	(7,097)	1,368,266	1,473,728	1,475,159	(1,431)	543,018	2,016,746	73.7%	1,998,877
Net Ordinary Income	(72,999)	(89,273)	16,274	204,402	425,517	301,677	123,840	(210,159)	215,357		75,492
Other Income/Expense											
Other Income											
3122 - Pole Creek Classic Revenue	20,000	20,000	0	0	20,000	20,000	0	0	20,000	100.0%	20,000
3125 - Fund Raising Income	0	0	0	1,608	1,542	1,000	542	0	1,542	154.2%	1,000
3183 - Property Tax Income O&M	0	0	0	69,744	75,166	75,166	0	0	75,166	100.0%	75,166
3210 - Grant Income	0	0	0	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	20,000	20,000	0	71,855	100,536	96,166	4,370	(66)	100,470	104.5%	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	56	57	(1)	32,667	43,357	43,253	104	207	43,564	99.5%	43,564
Total Other Expense	56	57	(1)	42,246	52,140	51,753	387	466	52,605	100.1%	52,064
Net Other Income	19,944	19,943	1	29,608	48,397	44,413	3,984	(531)	47,865	109.7%	44,102

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Net Income	(53,055)	(69,330)	16,275	234,010	473,913	346,090	127,823	(210,691)	263,222		119,594
					131.06%			61.23%	112.72%		105.83%

**Fraser Valley Metropolitan Recreation District
Capital Expenditures
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Income											
3210 - Grants & Donations	0	0	0	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
Total Income	0	0	0	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
Gross Profit	0	0	0	0	240,994	238,000	2,994	203,033	444,027	0.0%	444,027
	0	0	0	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	12,868	12,868	0	0	269,336	269,337	(1)	315,664	585,000	0.0%	585,000
9077-01 - Capital Exp - Parks & Rec	50	50	0	31,484	55,404	55,407	(3)	10,654	66,058	83.3%	66,500
9077-02 - Capital Lease - Parks & Rec	599	600	(1)	4,793	5,393	5,400	(7)	1,807	7,200	74.9%	7,200
Total 9077 - Total Capital-Parks & Rec	13,517	13,518	(1)	36,277	330,132	330,144	(11)	328,125	658,258	50.1%	658,700
9078 - Capital Expenditure-Golf Course											
9078-01 - Capital Exp - Golf Course	0	0	0	117,343	84,421	84,420	1	8,200	92,621	85.3%	99,000
9078-02 - Capital Lease - Golf Course	6,871	6,871	0	152,124	141,143	141,186	(43)	2,735	143,878	98.1%	143,922
Total 9078 - Total Capital-Golf Course	6,871	6,871	0	269,466	225,564	225,606	(42)	10,935	236,499	92.9%	242,922
Total Other Expense	20,388	20,389	(1)	305,744	555,697	555,750	(53)	339,060	894,757	61.6%	901,622
	(20,388)	(20,389)	1	(305,744)	(555,697)	(555,750)	53	(339,060)	(894,757)	61.6%	(901,622)
Net Income	(20,388)	(20,389)	1	(305,744)	(314,703)	(317,750)	3,047	(136,027)	(450,730)		(457,595)
Parks and Recreation	2018 Budget	Actual To Date	3 Month	Projection							
Mini Bus Vehicle Lease	7,200	5,393	1,807	7,200							
Total Capital Leases	7,200	5,393	1,807	7,200							
IceBox Refrigeration	585,000	269,336	315,664	585,000							
Functional Training Package	3,000	-	3,000	3,000							
Gymnastics Ninja Package	3,500	3,669	-	3,669							
Ice Resurfacing Machine	-	-	-	-							
Treadmills (3)	32,000	33,308	-	33,308							
Website Upgrade	8,500	6,000	500	6,500							
Pool LED Lighting Retrofit	3,500	1,846	1,654	3,500							
Recreation Center Siding Repairs	5,000	-	-	-							
Recreation Center Interior/Exterior Paint/Stain	5,000	1,381	2,500	3,881							
Maintenance Lift	6,000	9,200	-	9,200							
Security Camera Upgrades	-	-	3,000	3,000							
Total Capital - Parks & Recreation	658,700	330,132	328,125	658,258							
Pole Creek Golf Club	2018 Budget	Actual To Date	3 Month	Projection							
2014 - 5 Year Equipment Lease (11943, 11944, 1	40,603	40,605	-	40,605							
2015 - 5 Year Equipment Lease (12022 /Ally)	29,886	27,147	2,735	29,882							
2016 - 5 Year Equipment Lease (12055, 12056)	35,757	35,755	-	35,755							
2017 - 5 Year Equipment Lease (12103)	21,176	21,177	-	21,177							
2018 - 5 Year Equipment Lease (12139)	16,500	16,458	-	16,458							
Total Capital Leases	143,922	141,142	2,735	143,877							
Dumpster Enclosures	15,000	-	-	-							
Beverage Cooler	3,500	-	-	-							
Injector Pump	3,500	3,800	-	3,800							
Ridge Pump Station Upgrade	77,000	76,990	-	76,990							
Lake Screen Repair	-	-	4,500	4,500							
Sandwich Prep Table	-	3,631	-	3,631							
Pro Shop carpet	-	-	3,700	3,700							
Total Capital - Pole Creek Golf Club	242,922	221,932	10,935	236,498							

**Fraser Valley Metropolitan Recreation District
Conservation Trust Funds
September 30, 2018**

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3020 - Conservation Trust income	6,237	7,000	(763)	19,712	20,879	20,500	379	7,500	28,379	74.6%	28,000
3110 - Interest Income	43	10	33	141	187	170	17	35	222	93.4%	200
Total Income	6,280	7,010	(730)	19,853	21,066	20,670	396	7,535	28,601	74.7%	28,200
Gross Profit	6,280	7,010	(730)	19,853	21,066	20,670	396	7,535	28,601	74.7%	28,200
Net Ordinary Income	6,280	7,010	(730)	19,853	21,066	20,670	396	7,535	28,601	74.7%	28,200
Other Income/Expense											
Other Income											
3210-1 - Grant Income	0	0	0	3,500	60,000	60,000	0	0	60,000	100.0%	60,000
Total Other Income	0	0	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	0	0	0	(25,500)	60,000	60,000	0	(90,000)	(30,000)	0.0%	(30,000)
Net Income	6,280	7,010	(730)	(5,647)	81,066	80,670	396	(82,465)	(1,399)		(1,800)