

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

	Current Period			2017 YTD Actual	Year to Date			2 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
District Administration											
Total Income	15,207	12,321	2,886	685,594	927,098	903,207	23,891	25,532	952,631	99.7%	930,118
Total Expense	25,976	26,048	(72)	262,979	289,716	295,108	(5,392)	58,190	347,935	82.1%	352,939
Net Income	(10,769)	(13,727)	2,958	422,615	637,382	608,099	29,283	(32,657)	604,695		577,179
General Recreation											
Total Income	10,353	8,575	1,778	130,987	170,271	147,100	23,171	12,668	182,939	105.7%	161,100
Total Expense	18,222	16,753	1,469	215,283	243,065	229,804	13,261	41,005	284,069	90.4%	268,936
Net Income	(7,869)	(8,178)	309	(84,296)	(72,793)	(82,704)	9,911	(28,337)	(101,130)		(107,836)
Parks & Athletics											
Total Income	1,989	700	1,289	60,578	71,771	59,650	12,121	61,058	132,829	78.9%	91,000
Total Cost of Goods	449	100	349	3,592	3,546	3,250	296	900	4,446	88.7%	4,000
Total Expense	25,049	24,350	699	230,555	255,561	243,982	11,579	70,926	326,487	84.6%	301,988
Net Income	(23,510)	(23,750)	240	(173,570)	(187,337)	(187,582)	245	(10,768)	(198,104)		(214,988)
Rec Center											
Total Income	77,448	64,550	12,898	867,586	947,865	862,041	85,824	143,084	1,090,949	94.3%	1,005,316
Total Cost of Goods	756	675	81	11,336	9,879	10,375	(496)	2,750	12,629	76.0%	13,000
Total Expense	77,399	83,847	(6,448)	832,068	885,522	909,081	(23,559)	218,159	1,103,682	78.6%	1,127,077
Net Income	(708)	(19,972)	19,264	24,181	52,464	(57,415)	109,879	(77,825)	(25,362)		(134,761)
Pro Shop											
Total Income	15,122	25,750	(10,628)	1,323,944	1,411,533	1,299,000	112,533	1,500	1,413,033	108.5%	1,300,500
Total Cost of Goods	8,167	8,750	(583)	96,349	97,685	101,550	(3,865)	2,100	99,785	94.4%	103,500
Total Expense	30,186	25,143	5,043	358,815	385,077	376,145	8,932	29,680	414,757	95.2%	404,522
Net Income	(23,231)	(8,143)	(15,088)	868,779	928,770	821,305	107,465	(30,280)	898,491		792,478
Food & Beverage											
Total Income	14,341	19,460	(5,119)	563,720	599,428	565,210	34,218	32,859	632,287	101.0%	593,500
Total Cost of Goods	6,714	5,875	839	179,700	195,801	177,385	18,416	10,926	206,726	105.0%	186,500
Total Expense	30,314	28,565	1,749	307,271	321,240	310,358	10,882	37,632	358,872	91.8%	350,108
Net Income	(22,687)	(14,980)	(7,707)	76,749	82,386	77,467	4,919	(15,698)	66,688		56,892
Turf Maintenance											
Total Income	8,160	6,000	2,160	21,990	14,190	12,000	2,190	6,125	20,315	78.3%	18,125
Total Expense	59,133	61,668	(2,535)	633,532	650,230	639,566	10,664	59,341	709,571	92.9%	700,088
Net Income	(50,973)	(55,668)	4,695	(611,542)	(636,040)	(627,566)	(8,474)	(53,216)	(689,256)		(681,963)
Total Golf Course											
Total Income	37,623	51,210	(13,587)	1,909,654	2,025,150	1,876,210	148,940	40,484	2,065,634	105.9%	1,912,125
Total Cost of Goods	14,881	14,625	256	276,049	293,486	278,935	14,551	13,026	306,511	101.2%	290,000
Total Expense	119,634	115,376	4,258	1,299,618	1,356,548	1,326,069	30,479	126,653	1,483,201	93.3%	1,454,718
Net Income	(96,892)	(78,791)	(18,101)	333,986	375,117	271,206	103,911	(99,194)	275,922		167,407
Total Parks & Recreation											
Total Income	104,997	86,146	18,851	1,744,745	2,117,005	1,971,998	145,007	242,343	2,359,348	96.8%	2,187,535
Total Cost of Goods	1,206	775	431	14,928	13,425	13,625	(200)	3,650	17,075	79.0%	17,000
Total Expense	146,647	150,998	(4,351)	1,540,886	1,673,864	1,677,975	(4,111)	388,280	2,062,174	81.6%	2,050,941
Net Income	(42,856)	(65,627)	22,771	188,930	429,716	280,398	149,318	(149,587)	280,099		119,594
Debt Service											
Total Income	1,164	2,781	(1,617)	1,227,368	1,273,792	1,272,764	1,028	6,549	1,280,341	99.5%	1,280,304
Total Expense	935,305	935,382	(77)	1,226,818	1,279,783	1,279,665	118	496	1,280,279	100.0%	1,280,279
Net Income	(934,141)	(932,601)	(1,540)	550	(5,991)	(6,901)	910	6,054	63		25
Total Conservation Trust											
Total Income	52	10	42	23,366	81,118	80,680	438	7,575	88,693	92.0%	88,200
Total Expense	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Net Income	52	10	42	(5,634)	81,118	80,680	438	(82,425)	(1,307)		(1,800)
Total District Wide											
Total Income	143,836	140,147	3,689	4,905,132	5,497,067	5,201,652	295,415	296,951	5,794,018	100.5%	5,468,164
Total Cost of Goods	16,087	15,400	687	290,978	306,911	292,560	14,351	16,676	323,587	100.0%	307,000
Total Expense	1,201,586	1,201,756	(170)	4,096,322	4,310,195	4,283,709	26,486	605,428	4,915,653	88.4%	4,875,938
Net Income	(1,073,837)	(1,077,009)	3,172	517,832	879,960	625,383	254,577	(325,153)	554,778		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	47,611	47,608	3	329,393	603,307	603,358	(50)	299,163	902,471	66.9%	901,622
Net Income	(47,611)	(47,608)	(3)	(329,393)	(362,313)	(365,358)	3,044	(96,130)	(458,444)		(457,595)

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

	Current Period			2017 Actual	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3010 • Club Rental Income	860	250	610	21,145	24,985	18,500	6,485	0	24,985	135.05%	18,500
3020 • Conservation Trust Income	0	0	0	19,712	20,879	20,500	379	7,500	28,379	74.57%	28,000
3031 • Memberships	34,238	25,500	8,738	277,956	304,010	277,200	26,810	42,250	346,260	95.15%	319,500
3032 • Punch Cards	9,771	6,000	3,771	110,073	127,602	104,100	23,502	23,000	150,602	100.87%	126,500
3033 • Daily Admissions	11,493	9,000	2,493	211,883	232,754	209,000	23,754	54,253	287,007	91.64%	254,000
3034 • Gymnastics Programs	9,812	9,900	(88)	74,277	86,177	74,400	11,777	13,991	100,168	96.39%	89,400
3035 • Aquatic Programs	2,638	4,200	(1,563)	25,978	26,896	29,700	(2,804)	1,500	28,396	80.29%	33,500
3036 • Fitness Programs	4,583	5,000	(417)	41,431	46,337	46,000	337	6,163	52,500	88.26%	52,500
3037 • Child Care	462	450	12	4,730	3,841	4,625	(784)	1,300	5,141	64.02%	6,000
3038 • Vending	1,083	650	433	2,810	2,407	2,300	107	593	3,000	80.23%	3,000
3039 • Climbing Wall	745	450	295	3,715	3,700	3,250	450	700	4,400	92.5%	4,000
3040 • Retail Sales	1,402	1,350	52	21,347	18,837	20,750	(1,913)	5,200	24,037	72.45%	26,000
3041 • Concessions	695	200	495	6,498	6,698	6,800	(102)	1,605	8,303	86.98%	7,700
3050 • Driving Range Income	652	3,000	(2,348)	72,968	77,988	71,500	6,488	0	77,988	109.07%	71,500
3060 • Food	8,435	11,000	(2,565)	356,919	382,269	361,000	21,269	24,265	406,534	99.81%	383,000
3070 • Food Discounts	(498)	(690)	192	(19,774)	(20,623)	(19,440)	(1,183)	(1,202)	(21,826)	100.6%	(20,500)
3080 • User Fees-Adult	1,017	1,075	(58)	34,325	25,504	17,550	7,954	20,768	46,272	132.83%	19,200
3085 • User Fees-Youth	8,060	7,000	1,060	131,900	139,370	126,250	13,120	20,753	160,123	94.49%	147,500
3090 • Golf Cart Rentals	1,744	3,000	(1,256)	221,505	261,833	217,500	44,333	0	261,833	120.38%	217,500
3100 • Greens Fees Income	6,293	14,000	(7,707)	551,735	613,390	545,000	68,390	0	613,390	112.55%	545,000
3110 • Interest Income	1,755	1,210	545	8,633	9,331	8,980	351	1,128	10,458	87.2%	10,700
3111 • Interest Income County	111	125	(14)	(10,118)	2,547	2,050	497	220	2,767	97.95%	2,600
3123 • Special Events/Tournaments	1,367	1,400	(33)	10,748	9,493	8,300	1,193	2,050	11,543	88.72%	10,700
3124 • Sponsorships	350	0	350	2,473	4,150	3,000	1,150	1,650	5,800	79.81%	5,200
3130 • Beverage	7,142	9,500	(2,358)	247,896	259,244	243,500	15,744	10,258	269,502	103.28%	251,000
3131 • Beverage Discounts	(739)	(850)	112	(25,421)	(25,598)	(24,350)	(1,248)	(762)	(26,359)	102.39%	(25,000)
3160 • Season Pass Income	495	0	495	136,428	136,367	134,500	1,867	0	136,367	101.39%	134,500
3165 • Resident ID Cards Income	0	0	0	56,854	56,691	55,500	1,191	0	56,691	102.15%	55,500
3168 • Merchandise Sales	5,078	5,000	78	151,329	144,954	151,500	(6,546)	1,500	146,454	94.74%	153,000
3170 • Miscellaneous Income	0	0	0	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	1,075	1,650	(575)	24,567	42,594	36,300	6,294	16,100	58,694	81.91%	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	748	1,685	(937)	598,954	791,739	791,608	131	4,380	796,118	99.45%	796,118
3181 • Property Tax-Delinquent	0	0	0	(13,121)	4	0	4	0	4	0.0%	0
3182 • Property Tax Income Debt	1,098	2,706	(1,608)	1,217,436	1,272,275	1,271,464	811	6,429	1,278,704	99.5%	1,278,704
3200 • Specific Ownership Taxes	12,711	9,386	3,325	111,331	125,085	102,049	23,036	20,000	145,085	102.11%	122,500
3205 • Tournament Premiums	0	500	(500)	111,926	95,326	105,000	(9,674)	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	0	500	(500)	3,900	4,135	4,500	(365)	300	4,435	82.7%	5,000
3370 • Grounds Maintenance Income	0	0	0	6,000	0	0	0	6,125	6,125	0.0%	6,125
Total Income	134,676	134,147	529	4,820,507	5,327,341	5,039,486	287,855	297,017	5,624,357	100.4%	5,305,998
Cost of Goods Sold											
4010 • Cost of Food	4,490	3,675	815	122,536	133,767	120,635	13,132	8,500	142,267	104.51%	128,000
4030 • Cost of Beverages	2,224	2,200	24	57,164	62,033	56,750	5,283	2,426	64,459	106.04%	58,500
6425 • Merchandise	9,373	9,525	(152)	97,641	95,494	99,625	(4,131)	4,850	100,344	91.38%	104,500
6560 • Rental Supplies	0	0	0	13,637	15,616	15,550	66	900	16,516	97.6%	16,000
Total COGS	16,087	15,400	687	290,978	306,911	292,560	14,351	16,676	323,587	99.97%	307,000
Gross Profit	118,589	118,747	(158)	4,529,529	5,020,430	4,746,926	273,504	280,341	5,300,771	100.43%	4,998,998
Expense											
5010 • Salaries	76,080	80,032	(3,952)	734,052	809,903	825,859	(15,956)	179,167	989,070	79.64%	1,016,900
5020 • Wages	81,140	71,320	9,820	726,034	781,907	757,198	24,709	104,001	885,908	91.83%	851,500
5024 • Pension Contributions	5,917	5,700	217	54,942	59,896	59,619	277	10,607	70,533	85.49%	70,065
5025 • Contract Labor	1,106	850	256	24,627	23,008	20,350	2,658	1,394	24,402	106.52%	21,600
5030 • Health Insurance	17,388	18,683	(1,295)	163,426	182,789	186,314	(3,525)	35,891	218,680	81.72%	223,678
5040 • Medicare Tax	2,358	2,282	76	22,156	24,146	23,874	272	3,981	28,126	85.95%	28,092
5050 • Unemployment Tax	192	427	(235)	4,358	4,700	4,735	(35)	930	5,630	83.85%	5,605
5060 • Worker's Compensation	2,622	1,415	1,207	15,260	14,984	14,164	820	2,672	17,656	88.17%	16,994

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

	Current Period			2017 Actual	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
6000 · Accounting Fees	0	0	0	13,492	13,500	13,500	0	(0)	13,500	100.0%	13,500
6010 · Adult Program Supplies	254	250	4	870	1,298	1,375	(77)	550	1,848	86.51%	1,500
6020 · Advertising	75	150	(75)	33,495	34,493	33,425	1,068	6,685	41,178	86.23%	40,000
6035 · Aquatics	462	450	12	3,836	1,386	1,375	11	2,150	3,536	39.6%	3,500
6040 · Automobile Mileage	265	250	15	1,921	2,792	2,630	162	590	3,382	73.48%	3,800
6070 · Board/Staff Development	444	440	4	1,659	1,803	1,800	3	1,197	3,000	60.09%	3,000
6080 · Cart Paths	0	0	0	1,516	2,947	3,000	(53)	0	2,947	98.23%	3,000
6090 · Cash (Over)/Short	201	0	201	(1,236)	(1,606)	0	(1,606)	0	(1,606)	0.0%	0
6110 · Cleaning Supplies	562	425	137	13,615	10,471	10,275	196	2,132	12,603	86.18%	12,150
6130 · Clubhouse Landscaping	0	0	0	11,629	4,039	5,475	(1,436)	3,591	7,630	50.49%	8,000
6140 · Computer Expense / Support	4,961	3,675	1,286	28,573	35,866	33,428	2,438	4,024	39,890	98.67%	36,350
6150 · Consulting Fees	2,305	5,300	(2,995)	5,739	6,455	9,400	(2,945)	8,700	15,155	33.53%	19,250
6180 · Credit Card Fees	3,052	2,680	372	58,045	61,559	58,710	2,849	4,983	66,541	97.33%	63,250
6200 · Driving Range Supplies	0	0	0	5,196	4,816	5,000	(184)	0	4,816	96.31%	5,000
6210 · Dues, Licenses & Certifications	578	440	138	9,638	11,360	10,655	705	1,359	12,719	96.68%	11,750
6220 · Election Supplies	0	0	0	0	1,101	8,000	(6,899)	0	1,101	13.76%	8,000
6240 · Equipment Rental	1,066	6,075	(5,009)	7,632	2,346	11,350	(9,004)	1,009	3,355	19.55%	12,000
6250 · Equipment Repairs & Parts	1,904	2,160	(256)	37,572	30,812	32,010	(1,198)	5,217	36,029	85.12%	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	1,164	1,030	134	11,625	11,737	10,900	837	1,509	13,246	97.81%	12,000
6274 · Field Trips-Adult	0	100	(100)	590	1,213	1,325	(112)	0	1,213	80.87%	1,500
6295 · Fitness	18	50	(32)	2,804	2,065	2,030	35	135	2,200	93.86%	2,200
6310 · Fuel & Oil	1,652	250	1,402	19,584	25,158	21,550	3,608	2,982	28,140	103.53%	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	200	(200)	10,760	12,790	10,500	2,290	400	13,190	121.81%	10,500
6354 · Laundry	0	0	0	5,072	6,168	4,600	1,568	350	6,518	123.37%	5,000
6355 · League Supplies	254	250	4	4,707	8,434	5,950	2,484	246	8,680	140.57%	6,000
6360 · Legal Fees	2,362	1,250	1,112	26,272	20,812	10,950	9,862	4,525	25,338	148.66%	14,000
6370 · Liability Insurance	4,255	4,254	1	40,544	42,547	42,547	0	8,509	51,056	83.33%	51,056
6400 · Maintenance Agreements	1,218	1,250	(32)	20,126	16,813	16,500	313	6,655	23,468	71.54%	23,500
6405 · Maintenance & Repair	1,643	1,736	(93)	38,190	45,760	38,738	7,022	9,922	55,681	98.41%	46,500
6410 · Maint. Supplies/Tools	3,315	3,625	(310)	24,226	24,649	25,460	(811)	9,567	34,217	72.07%	34,200
6420 · Meals	254	250	4	4,732	4,089	4,100	(11)	1,492	5,581	71.12%	5,750
6450 · Office Equipment	1,212	1,210	2	16,779	17,513	16,825	688	2,299	19,813	87.04%	20,120
6480 · Operating Supplies	2,702	2,235	467	26,353	26,600	26,170	430	2,623	29,223	92.84%	28,650
6485 · Paper/Plastic Goods	525	530	(5)	9,559	15,059	13,105	1,954	1,799	16,858	100.39%	15,000
6510 · Pest Control	5,150	5,000	150	5,004	5,426	6,500	(1,074)	0	5,426	83.48%	6,500
6518 · Pool Chemicals & Supplies	4,584	4,424	160	24,106	23,011	23,025	(14)	4,425	27,436	83.98%	27,400
6561 · Payroll Expenses	79	75	4	778	893	850	43	221	1,114	89.25%	1,000
6580 · Sand	3,661	4,000	(339)	12,007	11,679	12,000	(321)	0	11,679	97.33%	12,000
6585 · Satellite TV / Music	478	467	11	4,974	5,128	5,016	112	912	6,040	86.19%	5,950
6590 · Schools & Seminars	320	250	70	11,115	8,662	8,700	(38)	3,910	12,572	63.22%	13,700
6600 · Security Systems	178	175	3	1,748	1,766	1,750	16	343	2,109	84.1%	2,100
6610 · Seeds, Chems & Fertilizer	0	1,200	(1,200)	93,670	96,560	94,000	2,560	250	96,810	102.72%	94,000
6630 · Signage	0	175	(175)	1,932	1,898	1,700	198	0	1,898	111.65%	1,700
6631 · Special Events	399	1,125	(726)	9,761	7,039	9,225	(2,186)	1,442	8,481	63.13%	11,150
6632 · Smallwares	432	450	(18)	737	1,315	1,325	(10)	500	1,815	52.61%	2,500
6634 · Spoilage	350	350	0	2,299	2,270	2,270	0	330	2,600	87.31%	2,600
6635 · Summer Program Supplies	0	0	0	2,009	1,850	2,000	(150)	150	2,000	92.52%	2,000
6650 · Telephone	2,699	2,682	17	26,577	27,490	26,936	554	5,307	32,797	85.11%	32,300
6660 · Toilet Rental & Supplies	93	0	93	4,705	4,787	3,900	887	0	4,787	122.73%	3,900
6680 · Transportation	269	140	129	3,951	6,308	3,900	2,408	231	6,540	157.7%	4,000
6690 · Trash Removal	636	758	(122)	8,559	5,471	7,284	(1,813)	928	6,399	63.99%	8,550
6710 · Uniforms	168	150	18	8,990	10,957	9,800	1,157	1,174	12,132	101.46%	10,800
6715 · Utilities	16,579	21,560	(4,981)	218,580	214,836	225,580	(10,744)	51,961	266,797	79.72%	269,500
6720 · Vehicle Maintenance	1,175	1,080	95	2,242	4,955	3,700	1,255	1,582	6,537	98.11%	5,050
6730 · Youth Program Supplies	286	305	(19)	2,905	2,685	2,700	(15)	1,815	4,500	59.67%	4,500
6735 · Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.87%	450
6740 · Water System Maintenance	3,862	700	3,162	10,404	15,509	9,290	6,219	4,486	19,995	140.99%	11,000

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

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	Actual	Actual	Budget	Variance				
Total Expense	264,904	266,290	(1,386)	2,798,215	2,969,366	2,946,207	23,159	514,267	3,483,663	86.13%	3,447,595
Net Ordinary Income	(146,315)	(147,543)	1,228	1,731,315	2,051,063	1,800,719	250,344	(233,925)	1,817,108	132.21%	1,551,403
Other Income/Expense											
Other Income											
3122 - Pole Creek Classic Revenue	0	0	0	0	20,000	20,000	0	0	20,000	100.0%	20,000
3183 - Property Tax Income O&M	0	0	0	69,820	75,166	75,166	0	0	75,166	100.0%	75,166
3210 - Grant Income	1,000	0	1,000	4,000	64,763	60,000	4,763	0	64,763	0.0%	60,000
3212 - FVRF Scholarship Fund	0	0	0	50	0	0	0	0	0	0.0%	0
3125 - Fund Raising Income	8,160	6,000	2,160	10,598	9,732	7,000	2,732	0	9,732	139.02%	7,000
3605 - Misc. Income	0	0	0	156	66	0	66	(66)	0	0.0%	0
Total Other Income	9,160	6,000	3,160	84,625	169,726	162,166	7,560	(66)	169,660	104.66%	162,166
Other Expense											
6330 - Grants & Donations	760	0	760	8,000	8,260	7,500	760	240	8,500	110.14%	7,500
6283 - Fund Raising Expenditure	577	0	577	1,579	9,389	7,000	2,389	259	9,648	134.12%	7,000
9020 - Interest - Bonds	280,247	280,247	(0)	584,844	560,494	560,494	(0)	(0)	560,494	100.0%	560,494
9030 - Agent Fees	0	0	0	600	600	600	0	250	850	70.59%	850
9040 - Principal - Bonds	655,000	655,000	0	580,000	655,000	655,000	0	0	655,000	100.0%	655,000
9050 - Treasurer's Fees	98	219	(121)	94,085	107,087	106,908	179	413	107,499	99.62%	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	936,682	935,466	1,216	1,298,108	1,340,829	1,337,502	3,327	91,162	1,431,991	93.87%	1,428,343
Net Other Income	(927,522)	(929,466)	1,944	(1,213,483)	(1,171,103)	(1,175,336)	4,233	(91,227)	(1,262,330)	92.49%	(1,266,177)
Net Income	(1,073,837)	(1,077,009)	3,172	517,832	879,960	625,383	254,577	(325,153)	554,778		285,226

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

	Current Period			2017 YTD Actual	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3010 - Club Rental Income	860	250	610	21,145	24,985	18,500	6,485	0	24,985	135.1%	18,500
3050 - Driving Range Income	652	3,000	(2,348)	72,968	77,988	71,500	6,488	0	77,988	109.1%	71,500
3060 - Food	8,435	11,000	(2,565)	356,919	382,269	361,000	21,269	24,265	406,534	99.8%	383,000
3070 - Food Discounts	(498)	(690)	192	(19,774)	(20,623)	(19,440)	(1,183)	(1,202)	(21,826)	100.6%	(20,500)
3090 - Golf Cart Rentals	1,744	3,000	(1,256)	221,505	261,833	217,500	44,333	0	261,833	120.4%	217,500
3100 - Greens Fees Income	6,293	14,000	(7,707)	551,735	613,390	545,000	68,390	0	613,390	112.5%	545,000
3130 - Beverage	7,142	9,500	(2,358)	247,896	259,244	243,500	15,744	10,258	269,502	103.3%	251,000
3131 - Beverage Discounts	(739)	(850)	112	(25,421)	(25,598)	(24,350)	(1,248)	(762)	(26,359)	102.4%	(25,000)
3160 - Season Pass Income	495	0	495	136,428	136,367	134,500	1,867	0	136,367	101.4%	134,500
3165 - Resident ID Cards Income	0	0	0	56,854	56,691	55,500	1,191	0	56,691	102.1%	55,500
3168 - Merchandise Sales	5,078	5,000	78	151,329	144,954	151,500	(6,546)	1,500	146,454	94.7%	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	0	500	(500)	111,926	95,326	105,000	(9,674)	0	95,326	90.8%	105,000
3300 - Events	0	500	(500)	3,900	4,135	4,500	(365)	300	4,435	82.7%	5,000
3370 - Grounds Maintenance Income	0	0	0	6,000	0	0	0	6,125	6,125	0.0%	6,125
Total Income	29,463	45,210	(15,747)	1,900,664	2,016,960	1,870,210	146,750	40,484	2,057,444	105.8%	1,906,125
Cost of Goods Sold											
4010 - Cost of Food	4,490	3,675	815	122,536	133,767	120,635	13,132	8,500	142,267	104.5%	128,000
4030 - Cost of Beverages	2,224	2,200	24	57,164	62,033	56,750	5,283	2,426	64,459	106.0%	58,500
6425 - Merchandise	8,167	8,750	(583)	82,713	82,069	86,000	(3,931)	1,200	83,269	93.8%	87,500
6560 - Rental Supplies	0	0	0	13,637	15,616	15,550	66	900	16,516	97.6%	16,000
Total COGS	14,881	14,625	256	276,049	293,486	278,935	14,551	13,026	306,511	101.2%	290,000
Gross Profit	14,582	30,585	(16,003)	1,624,614	1,723,475	1,591,275	132,200	27,458	1,750,933	106.6%	1,616,125
Expense											
5010 - Salaries	29,412	29,569	(157)	283,298	295,220	296,015	(795)	62,499	357,719	81.8%	360,900
5020 - Wages	47,751	43,000	4,751	384,615	410,364	399,050	11,314	18,022	428,386	98.4%	417,000
5024 - Pension Contributions	2,915	2,743	172	25,236	26,668	26,270	398	3,020	29,687	91.4%	29,171
5025 - Contract Labor	0	0	0	1,343	446	0	446	0	446	0.0%	0
5030 - Health Insurance	4,174	4,839	(665)	50,570	46,992	48,399	(1,407)	8,914	55,906	80.9%	58,077
5040 - Medicare Tax	1,199	1,142	57	10,673	11,313	10,988	325	1,068	12,381	92.1%	12,280
5050 - Unemployment Tax	122	219	(97)	2,106	2,214	2,101	113	237	2,452	94.9%	2,334
5060 - Worker's Compensation	1,590	589	1,001	6,795	6,791	5,898	893	1,180	7,970	96.0%	7,076
6020 - Advertising	11	100	(89)	15,661	14,978	13,900	1,078	700	15,678	103.3%	14,500
6040 - Automobile Mileage	90	100	(10)	363	305	350	(45)	50	355	47.0%	650
6080 - Cart Paths	0	0	0	1,516	2,947	3,000	(53)	0	2,947	98.2%	3,000
6090 - Cash (Over)/Short	217	0	217	(1,162)	(919)	0	(919)	0	(919)	0.0%	0
6110 - Cleaning Supplies	183	100	83	3,355	3,257	2,800	457	217	3,474	108.6%	3,000
6130 - Clubhouse Landscaping	0	0	0	5,002	3,630	4,000	(370)	0	3,630	90.8%	4,000
6140 - Computer Expense / Support	1,438	1,650	(212)	7,572	12,892	12,798	94	1,524	14,416	88.9%	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	1,478	1,500	(22)	41,599	43,002	41,950	1,052	1,033	44,035	100.0%	43,000
6200 - Driving Range Supplies	0	0	0	5,196	4,816	5,000	(184)	0	4,816	96.3%	5,000
6210 - Dues, Licenses & Certificates	49	160	(112)	3,001	3,091	3,085	6	136	3,226	96.6%	3,200
6240 - Equipment Rental	821	4,575	(3,754)	5,864	2,073	8,750	(6,677)	154	2,227	23.3%	8,900
6250 - Equipment Repairs & Parts	1,245	1,400	(155)	30,048	26,925	26,600	325	1,925	28,850	96.2%	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	1,634	0	1,634	16,746	20,829	17,000	3,829	0	20,829	122.5%	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 / Pumps	0	0	0	7,789	9,377	8,000	1,377	50	9,427	117.2%	8,000
6354 - Laundry	0	0	0	5,072	6,168	4,600	1,568	350	6,518	123.4%	5,000
6360 - Legal Fees	103	0	103	19,281	8,205	1,000	7,205	500	8,705	547.0%	1,500
6370 - Liability Insurance	1,559	1,558	1	14,713	15,588	15,589	(1)	3,118	18,705	83.3%	18,705

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

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
6400 · Maintenance Agreements	1,218	1,250	(32)	2,436	2,436	2,500	(64)	1,032	3,468	0.0%	3,500
6405 · Maintenance & Repair	148	100	48	17,145	16,605	15,700	905	2,692	19,297	103.8%	16,000
6410 · Maint. Supplies/Tools	124	0	124	2,578	4,134	4,000	134	0	4,134	103.3%	4,000
6420 · Meals	132	125	7	2,029	1,923	1,975	(52)	50	1,973	87.4%	2,200
6450 · Office Equipment	0	0	0	565	1,321	500	821	0	1,321	88.1%	1,500
6480 · Operating Supplies	2,228	1,800	428	15,209	17,246	17,075	171	438	17,685	98.5%	17,500
6485 · Paper/Plastic Goods	71	75	(4)	9,559	11,821	9,575	2,246	37	11,858	118.2%	10,000
6510 · Pest Control	5,150	5,000	150	5,004	5,426	6,500	(1,074)	0	5,426	83.5%	6,500
6580 · Sand	3,661	4,000	(339)	12,007	11,679	12,000	(321)	0	11,679	97.3%	12,000
6585 · Satellite TV / Music	295	292	3	2,898	2,955	2,916	39	546	3,500	84.4%	3,500
6590 · Schools & Seminars	(30)	0	(30)	1,790	1,664	1,800	(136)	360	2,024	55.5%	3,000
6600 · Security Systems	70	70	(0)	699	699	700	(1)	141	840	83.2%	840
6610 · Seeds, Chems & Fertilizer	0	0	0	84,798	88,658	85,000	3,658	0	88,658	104.3%	85,000
6630 · Signage	0	0	0	67	276	200	76	0	276	0.0%	200
6631 · Special Events	0	50	(50)	514	680	500	180	0	680	135.9%	500
6632 · Smallwares	432	450	(18)	737	1,315	1,325	(10)	500	1,815	52.6%	2,500
6634 · Spoilage	350	350	0	2,299	2,270	2,270	0	330	2,600	87.3%	2,600
6650 · Telephone	1,248	1,240	8	12,413	12,709	12,370	339	2,402	15,111	85.6%	14,850
6660 · Toilet Rental & Supplies	93	0	93	962	1,064	1,000	64	0	1,064	106.4%	1,000
6690 · Trash Removal	260	525	(265)	4,455	2,795	4,950	(2,155)	490	3,285	48.6%	5,750
6710 · Uniforms	0	0	0	7,005	8,615	7,900	715	46	8,661	107.7%	8,000
6715 · Utilities	3,991	6,250	(2,259)	63,001	66,810	69,500	(2,690)	8,369	75,178	85.7%	78,000
6720 · Vehicle Maintenance	277	205	72	1,503	1,424	1,425	(1)	76	1,500	94.9%	1,500
6740 · Water System Maintenance	3,348	350	2,998	6,857	11,210	5,760	5,450	3,000	14,210	172.5%	6,500
Total Expense	119,057	115,376	3,681	1,299,618	1,348,442	1,320,069	28,373	126,653	1,475,094	93.1%	1,448,718
Net Ordinary Income	(104,475)	(84,791)	(19,684)	324,996	375,033	271,206	103,827	(99,194)	275,839		167,407
Other Income/Expense											
Other Income											
3125 · Fund Raising Income	8,160	6,000	2,160	8,990	8,190	6,000	2,190	0	8,190	136.5%	6,000
Total Other Income	8,160	6,000	2,160	8,990	8,190	6,000	2,190	0	8,190	136.5%	6,000
Other Expense											
6283 · Fund Raising Expenditure	577	0	577	0	8,106	6,000	2,106	0	8,106	0.00%	6,000
Total Other Expense	577	0	577	0	8,106	6,000	2,106	0	8,106		6,000
Net Other Income	7,583	6,000	1,583	8,990	84	0	84	0	84	0.00%	0
Net Income	(96,892)	(78,791)	(18,101)	333,986	375,117	271,206	103,911	(99,194)	275,922		167,407

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

	Current Period			2017 YTD Actual	Year to date			3 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3031 - Memberships	34,238	25,500	8,738	277,956	304,010	277,200	26,810	42,250	346,260	95.2%	319,500
3032 - Punch Cards	9,771	6,000	3,771	110,073	127,602	104,100	23,502	23,000	150,602	100.9%	126,500
3033 - Daily Admissions	11,493	9,000	2,493	211,883	232,754	209,000	23,754	54,253	287,007	91.6%	254,000
3034 - Gymnastics Programs	9,812	9,900	(88)	74,277	86,177	74,400	11,777	13,991	100,168	96.4%	89,400
3035 - Aquatic Programs	2,638	4,200	(1,563)	25,978	26,896	29,700	(2,804)	1,500	28,396	80.3%	33,500
3036 - Fitness Programs	4,583	5,000	(417)	41,431	46,337	46,000	337	6,163	52,500	88.3%	52,500
3037 - Child Care	462	450	12	4,730	3,841	4,625	(784)	1,300	5,141	64.0%	6,000
3038 - Vending	1,083	650	433	2,810	2,407	2,300	107	593	3,000	80.2%	3,000
3039 - Climbing Wall	745	450	295	3,715	3,700	3,250	450	700	4,400	92.5%	4,000
3040 - Retail Sales	1,402	1,350	52	21,347	18,837	20,750	(1,913)	5,200	24,037	72.4%	26,000
3041 - Concessions	695	200	495	6,498	6,698	6,800	(102)	1,605	8,303	87.0%	7,700
3080 - User Fees-Adult	1,017	1,075	(58)	34,325	25,504	17,550	7,954	20,768	46,272	132.8%	19,200
3085 - User Fees-Youth	8,060	7,000	1,060	131,900	139,370	126,250	13,120	20,753	160,123	94.5%	147,500
3110 - Interest Income	1,703	1,200	503	8,479	9,091	8,800	291	1,053	10,144	86.6%	10,500
3111 - Interest Income County	45	50	(5)	(14,919)	1,032	750	282	100	1,132	103.2%	1,000
3123 - Special Events/Tournaments	1,367	1,400	(33)	10,748	9,493	8,300	1,193	2,050	11,543	88.7%	10,700
3124 - Sponsorships	350	0	350	2,473	4,150	3,000	1,150	1,650	5,800	79.8%	5,200
3170 - Miscellaneous Income	0	0	0	50	3,591	0	3,591	0	3,591	0.0%	0
3172 - Facility Rental Fees	1,075	1,650	(575)	24,567	42,594	36,300	6,294	16,100	58,694	81.9%	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	748	1,685	(937)	598,954	791,739	791,608	131	4,380	796,118	0.0%	796,118
3181 - Property Tax-Delinquent	0	0	0	(18,252)	2	0	2	0	2	0.0%	0
3200 - Specific Ownership Taxes	12,711	9,386	3,325	111,331	125,085	102,049	23,036	20,000	145,085	102.1%	122,500
3209 - Donations	0	0	0	(585)	(1,380)	(750)	(630)	0	(1,380)	184.0%	(750)
Total Income	103,997	86,146	17,851	1,672,610	2,015,469	1,875,832	139,637	242,409	2,257,878	96.4%	2,091,368
Cost of Goods Sold											
6425 - Merchandise	1,206	775	431	14,928	13,425	13,625	(200)	3,650	17,075	79.0%	17,000
Total COGS	1,206	775	431	14,928	13,425	13,625	(200)	3,650	17,075	79.0%	17,000
Gross Profit	102,791	85,371	17,420	1,657,681	2,002,044	1,862,207	139,837	238,759	2,240,803	96.5%	2,074,368
Expense											
5010 - Salaries	46,668	50,463	(3,795)	450,754	514,683	529,844	(15,161)	116,668	631,351	78.5%	656,000
5020 - Wages	33,389	28,320	5,069	341,418	371,543	358,148	13,395	85,979	457,522	85.5%	434,500
5024 - Pension Contributions	3,002	2,957	45	29,707	33,228	33,349	(121)	7,588	40,846	81.3%	40,894
5025 - Contract Labor	1,106	850	256	23,284	22,562	20,350	2,212	1,394	23,956	104.5%	21,600
5030 - Health Insurance	13,214	13,844	(630)	112,857	135,798	137,915	(2,117)	26,977	162,774	82.0%	165,600
5040 - Medicare Tax	1,159	1,140	19	11,482	12,833	12,886	(53)	2,912	15,745	81.2%	15,812
5050 - Unemployment Tax	70	208	(138)	2,253	2,485	2,634	(149)	693	3,178	76.0%	3,272
5060 - Worker's Compensation	1,032	826	206	8,465	8,194	8,266	(72)	1,492	9,686	82.6%	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	254	250	4	870	1,298	1,375	(77)	550	1,848	86.5%	1,500
6020 - Advertising	65	50	15	17,834	19,515	19,525	(10)	5,985	25,500	76.5%	25,500
6035 - Aquatics	462	450	12	3,836	1,386	1,375	11	2,150	3,536	39.6%	3,500
6040 - Automobile Mileage	174	150	24	1,558	2,487	2,280	207	540	3,027	78.9%	3,150
6070 - Board/Staff Development	444	440	4	1,659	1,803	1,800	3	1,197	3,000	60.1%	3,000
6090 - Cash (Over)/Short	(16)	0	(16)	(74)	(687)	0	(687)	0	(687)	0.0%	0
6110 - Cleaning Supplies	378	325	53	10,259	7,214	7,475	(261)	1,915	9,129	78.8%	9,150
6130 - Clubhouse Landscaping	0	0	0	6,628	409	1,475	(1,066)	3,591	4,000	10.2%	4,000
6140 - Computer Expense / Support	3,523	2,025	1,498	21,001	22,973	20,630	2,343	2,500	25,473	105.1%	21,850
6150 - Consulting Fees	2,305	5,300	(2,995)	2,889	4,905	7,900	(2,995)	7,250	12,155	30.2%	16,250
6180 - Credit Card Fees	1,574	1,180	394	16,446	18,557	16,760	1,797	3,950	22,507	91.6%	20,250
6210 - Dues, Licenses & Certificatio	529	280	249	6,637	8,270	7,570	700	1,223	9,493	96.7%	8,550
6220 - Election Supplies	0	0	0	0	1,101	8,000	(6,899)	0	1,101	0.0%	8,000

**Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined
October 31, 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	245	1,500	(1,255)	1,768	273	2,600	(2,327)	855	1,128	8.8%	3,100
6250 - Equipment Repairs & Parts	659	760	(101)	7,524	3,887	5,410	(1,523)	3,292	7,179	47.4%	8,200
6273 - Field Trips-Youth	1,164	1,030	134	11,625	11,737	10,900	837	1,509	13,246	97.8%	12,000
6274 - Field Trips-Adult / Teen	0	100	(100)	590	1,213	1,325	(112)	0	1,213	80.9%	1,500
6295 - Fitness	18	50	(32)	2,804	2,065	2,030	35	135	2,200	93.9%	2,200
6310 - Fuel & Oil	18	250	(232)	2,838	4,329	4,550	(221)	2,982	7,311	59.3%	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	200	(200)	2,971	3,414	2,500	914	350	3,764	136.5%	2,500
6355 - League Supplies	254	250	4	4,707	8,434	5,950	2,484	246	8,680	140.6%	6,000
6360 - Legal Fees	2,259	1,250	1,009	6,991	12,608	9,950	2,658	4,025	16,633	100.9%	12,500
6370 - Liability Insurance	2,696	2,696	(0)	25,831	26,959	26,958	1	5,391	32,351	83.3%	32,351
6400 - Maintenance Agreements	0	0	0	17,690	14,377	14,000	377	5,623	20,000	71.9%	20,000
6405 - Maintenance & Repair	1,495	1,636	(141)	21,045	29,155	23,038	6,117	7,230	36,385	95.6%	30,500
6410 - Maint. Supplies/Tools	3,191	3,625	(434)	21,648	20,516	21,460	(944)	9,567	30,083	67.9%	30,200
6420 - Meals	122	125	(3)	2,703	2,166	2,125	41	1,442	3,608	61.0%	3,550
6450 - Office Equipment	1,212	1,210	2	16,214	16,192	16,325	(133)	2,299	18,492	87.0%	18,620
6480 - Operating Supplies	474	435	39	11,144	9,354	9,095	259	2,185	11,539	83.9%	11,150
6485 - Paper/Plastic Goods	454	455	(1)	0	3,238	3,530	(292)	1,762	5,000	0.0%	5,000
6518 - Pool Chemicals & Supplies	4,584	4,424	160	24,106	23,011	23,025	(14)	4,425	27,436	84.0%	27,400
6561 - Payroll Expenses	79	75	4	778	893	850	43	221	1,114	89.3%	1,000
6585 - Satellite TV / Music	183	175	8	2,077	2,174	2,100	74	366	2,540	88.7%	2,450
6590 - Schools & Seminars	350	250	100	9,325	6,997	6,900	97	3,550	10,547	65.4%	10,700
6600 - Security Systems	108	105	3	1,049	1,067	1,050	17	202	1,269	84.7%	1,260
6610 - Seeds, Chems & Fertilizer	0	1,200	(1,200)	8,872	7,902	9,000	(1,098)	250	8,152	87.8%	9,000
6630 - Signage	0	175	(175)	1,865	1,622	1,500	122	0	1,622	108.1%	1,500
6631 - Special Events	399	1,075	(676)	9,247	6,360	8,725	(2,365)	1,442	7,802	59.7%	10,650
6635 - Summer Program Supplies	0	0	0	2,009	1,850	2,000	(150)	150	2,000	92.5%	2,000
6650 - Telephone	1,451	1,442	9	14,164	14,780	14,566	214	2,906	17,686	84.7%	17,450
6660 - Toilet Rental & Supplies	0	0	0	3,743	3,723	2,900	823	0	3,723	128.4%	2,900
6680 - Transportation	269	140	129	3,951	6,308	3,900	2,408	231	6,540	157.7%	4,000
6690 - Trash Removal	376	233	143	4,103	2,676	2,334	342	438	3,114	95.6%	2,800
6710 - Uniforms	168	150	18	1,985	2,342	1,900	442	1,128	3,470	83.6%	2,800
6715 - Utilities	12,588	15,310	(2,722)	155,579	148,026	156,080	(8,054)	43,592	191,618	77.3%	191,500
6720 - Vehicle Maintenance	898	875	23	738	3,531	2,275	1,256	1,506	5,037	99.5%	3,550
6730 - Youth Program Supplies	286	305	(19)	2,905	2,685	2,700	(15)	1,815	4,500	59.7%	4,500
6735 - Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.9%	450
6740 - Water System Maintenance	514	350	164	3,547	4,299	3,530	769	1,486	5,785	95.5%	4,500
Total Expense	145,847	150,914	(5,067)	1,498,596	1,620,925	1,626,138	(5,213)	387,614	2,008,569	81.1%	1,998,877
Net Ordinary Income	(43,056)	(65,543)	22,487	159,085	381,120	236,069	145,051	(148,855)	232,234		75,492
Other Income/Expense											
Other Income											
3122 - Pole Creek Classic Revenue	0	0	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	69,820	75,166	75,166	0	0	75,166	100.0%	75,166
3210 - Grant Income	1,000	0	1,000	500	4,763	0	4,763	0	4,763	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	156	66	0	66	(66)	0	0.0%	0
Total Other Income	1,000	0	1,000	72,135	101,536	96,166	5,370	(66)	101,470	105.6%	96,166
Other Expense											
6330 - Grants & Donations	760	0	760	8,000	8,260	7,500	760	240	8,500	110.1%	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	40	84	(44)	32,710	43,397	43,337	60	167	43,564	99.6%	43,564
Total Other Expense	800	84	716	42,289	52,939	51,837	1,102	666	53,605	101.7%	52,064
Net Other Income	200	(84)	284	29,845	48,597	44,329	4,268	(732)	47,865	110.2%	44,102

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

	Current Period			2017	Year to date			3 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance			Budget	Budget
Net Income	(42,856)	(65,627)	22,771	188,930	429,716	280,398	149,318	(149,587)	280,099		119,594
					125.67%			61.47%	113.58%		105.83%

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

	Current Period			2017	Year to date			2 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	37,486	37,486	0	0	306,822	306,823	(0)	278,178	585,000	0.0%	585,000	
9077-01 - Capital Exp - Parks & Rec	1,149	1,145	4	42,963	56,552	56,552	0	14,254	70,806	85.0%	66,500	
9077-02 - Capital Lease - Parks & Rec	599	600	(1)	5,992	5,992	6,000	(8)	1,208	7,200	83.2%	7,200	
Total 9077 - Total Capital-Parks & Rec	39,234	39,231	3	48,955	369,366	369,375	(8)	293,640	663,006	56.1%	658,700	
9078 - Capital Expenditure-Golf Course												
9078-01 - Capital Exp - Golf Course	7,465	7,465	0	120,532	91,886	91,885	1	3,700	95,586	92.8%	99,000	
9078-02 - Capital Lease - Golf Course	912	912	(0)	159,907	142,055	142,098	(43)	1,823	143,878	98.7%	143,922	
Total 9078 - Total Capital-Golf Course	8,377	8,377	(0)	280,439	233,941	233,983	(42)	5,523	239,464	96.3%	242,922	
Total Other Expense	47,611	47,608	3	329,393	603,307	603,358	(50)	299,163	902,471	66.9%	901,622	
	(47,611)	(47,608)	(3)	(329,393)	(603,307)	(603,358)	50	(299,163)	(902,471)	66.9%	(901,622)	
Net Income	(47,611)	(47,608)	(3)	(329,393)	(362,313)	(365,358)	3,044	(96,130)	(458,444)		(457,595)	
Parks and Recreation	2018 Budget	Actual To Date	2 Month	Projection				Pole Creek	2018 Budget	Actual To Date	2 Month	Projection
Mini Bus Vehicle Lease	7,200	5,992	1,208	7,200				2014 - 5 Year	40,603	40,605	-	40,605
Total Capital Leases	7,200	5,992	1,208	7,200				2015 - 5 Year	29,886	28,058	1,823	29,881
								2016 - 5 Year	35,757	35,755	-	35,755
IceBox Refrigeration	585,000	306,822	278,178	585,000				2017 - 5 Year	21,176	21,177	-	21,177
Functional Training Package	3,000	-	3,000	3,000				2018 - 5 Year	16,500	16,458	-	16,458
Gymnastics Ninja Package	3,500	3,669	-	3,669				Total Capital	143,922	142,054	1,823	143,877
Ice Resurfacing Machine	-	-	-	-				Dumpster E	15,000	-	-	-
Treadmills (3)	32,000	33,308	-	33,308				Beverage C	3,500	-	-	-
Website Upgrade	8,500	6,500	-	6,500				Injector Pump	3,500	3,800	-	3,800
Pool LED Lighting Retrofit	3,500	1,846	1,654	3,500				Ridge Pump	77,000	76,990	-	76,990
Recreation Center Siding Repairs	5,000	-	-	-				Lake Screen	-	4,750	-	4,750
Recreation Center Interior/Exterior Paint/Stain	5,000	2,029	2,000	4,029				Sandwich P	-	3,631	-	3,631
Maintenance Lift	6,000	9,200	-	9,200				Pro Shop ca	-	-	3,700	3,700
Security Camera Upgrades	-	-	4,000	4,000				wastewater	-	2,715	-	2,715
(2) Suit Spinners	0	0	3,600	3,600								
Total Capital - Parks & Recreation	658,700	369,366	293,640	663,006				Total Capital	242,922	233,939	5,523	239,463

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

	Current Period			2017	Year to date			2 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3111 - Interest Income County	66	75	(9)	4,801	1,515	1,300	215	120	1,635	94.7%	1,600
3181 - Property Tax-Delinquent	0	0	0	5,131	3	0	3	0	3	0.0%	0
3182 - Property Tax Income Debt	1,098	2,706	(1,608)	1,217,436	1,272,275	1,271,464	811	6,429	1,278,704	99.5%	1,278,704
3200 - Specific Ownership Taxes	1,164	2,781	(1,617)	1,227,368	1,273,792	1,272,764	1,028	6,549	1,280,341	99.5%	1,280,304
Total Income	1,164	2,781	(1,617)	1,227,368	1,273,792	1,272,764	1,028	6,549	1,280,341	99.5%	1,280,304
Gross Profit	1,164	2,781	(1,617)	1,227,368	1,273,792	1,272,764	1,028	6,549	1,280,341	99.5%	1,280,304
Net Ordinary Income											
Other Income/Expense											
Other Expense											
9020 - Interest - Bonds	280,247	280,247	(0)	584,844	560,494	560,494	(0)	(0)	560,494	100.0%	560,494
9030 - Agent Fees	0	0	0	600	600	600	0	250	850	70.6%	850
9040 - Principal - Bonds	655,000	655,000	0	580,000	655,000	655,000	0	0	655,000	100.0%	655,000
9050 - Treasurer's Fees	58	135	(77)	61,374	63,690	63,571	119	246	63,935	99.6%	63,935
Total Other Expense	935,305	935,382	(77)	1,226,818	1,279,783	1,279,665	118	496	1,280,279	100.0%	1,280,279
Net Other Income	(934,141)	(932,601)	(1,540)	550	(5,991)	(6,901)	910	6,054	63		25
Net Income											

**Fraser Valley Metropolitan Recreation District
Conservation Trust Funds
October 31, 2018**

	Current Period			2017	Year to date			2 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	19,712	20,879	20,500	379	7,500	28,379	74.6%	28,000
3110 - Interest Income	52	10	42	154	239	180	59	75	314	119.5%	200
Total Income	52	10	42	19,866	21,118	20,680	438	7,575	28,693	74.9%	28,200
Gross Profit	52	10	42	19,866	21,118	20,680	438	7,575	28,693	74.9%	28,200
Net Ordinary Income	52	10	42	19,866	21,118	20,680	438	7,575	28,693	74.9%	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	52	10	42	(5,634)	81,118	80,680	438	(82,425)	(1,307)		(1,800)