

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide Totals
November 30, 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	21,421	16,324	5,097	703,195	948,519	919,531	28,988	13,164	961,684	102.0%	930,118
Total Expense	29,984	28,802	1,182	282,085	319,896	323,910	(4,014)	27,180	347,106	90.6%	352,939
Net Income	(8,563)	(12,478)	3,915	421,110	628,623	595,621	33,002	(14,016)	614,577		577,179
General Recreation											
Total Income	8,753	8,500	253	142,506	179,025	155,600	23,425	4,658	183,682	111.1%	161,100
Total Expense	25,896	21,685	4,211	233,198	268,990	251,489	17,501	17,288	286,279	100.0%	268,936
Net Income	(17,142)	(13,185)	(3,957)	(90,692)	(89,966)	(95,889)	5,923	(12,631)	(102,596)		(107,836)
Parks & Athletics											
Total Income	5,510	3,000	2,510	63,346	77,281	62,650	14,631	54,303	131,584	84.9%	91,000
Total Cost of Goods	691	0	691	3,592	4,237	3,250	987	209	4,446	105.9%	4,000
Total Expense	26,321	26,481	(160)	250,271	281,882	270,463	11,419	44,818	326,700	93.3%	301,988
Net Income	(21,502)	(23,481)	1,979	(190,518)	(208,839)	(211,063)	2,224	9,276	(199,563)		(214,988)
Rec Center											
Total Income	88,615	83,900	4,715	962,760	1,036,480	945,941	90,539	58,584	1,095,064	103.1%	1,005,316
Total Cost of Goods	960	875	85	12,146	10,839	11,250	(411)	1,790	12,629	83.4%	13,000
Total Expense	104,989	105,937	(948)	908,027	990,440	1,014,968	(24,528)	113,065	1,103,505	87.9%	1,127,077
Net Income	(17,334)	(22,912)	5,578	42,587	35,201	(80,277)	115,478	(56,271)	(21,069)		(134,761)
Pro Shop											
Total Income	1,197	500	697	1,324,254	1,412,729	1,299,500	113,229	651	1,413,381	108.6%	1,300,500
Total Cost of Goods	431	500	(69)	96,190	95,048	102,050	(7,002)	1,400	96,448	91.8%	103,500
Total Expense	15,309	14,512	797	376,012	402,256	390,657	11,599	14,076	416,332	99.4%	404,522
Net Income	(14,543)	(14,512)	(31)	852,051	915,425	806,793	108,632	(14,824)	900,601		792,478
Food & Beverage											
Total Income	6,691	4,510	2,181	569,285	606,118	569,720	36,398	24,996	631,114	102.1%	593,500
Total Cost of Goods	3,007	1,600	1,407	182,576	198,808	178,985	19,823	8,359	207,167	106.6%	186,500
Total Expense	23,035	19,687	3,348	322,612	344,275	330,045	14,230	19,595	363,870	98.3%	350,108
Net Income	(19,351)	(16,777)	(2,574)	64,097	63,035	60,690	2,345	(2,958)	60,077		56,892
Turf Maintenance											
Total Income	0	0	0	21,990	14,190	12,000	2,190	6,125	20,315	78.3%	18,125
Total Expense	38,220	38,402	(182)	663,838	689,750	677,968	11,782	24,368	714,119	98.5%	700,088
Net Income	(38,220)	(38,402)	182	(641,848)	(675,560)	(665,968)	(9,592)	(18,243)	(693,804)		(681,963)
Total Golf Course											
Total Income	7,887	5,010	2,877	1,915,529	2,033,038	1,881,220	151,818	31,772	2,064,810	106.3%	1,912,125
Total Cost of Goods	3,438	2,100	1,338	278,767	293,856	281,035	12,821	9,759	303,615	101.3%	290,000
Total Expense	76,563	72,601	3,962	1,362,462	1,436,281	1,398,670	37,611	58,039	1,494,321	98.7%	1,454,718
Net Income	(72,114)	(69,691)	(2,423)	274,300	302,901	201,515	101,386	(36,026)	266,875		167,407
Total Parks & Recreation											
Total Income	124,299	111,724	12,575	1,871,807	2,241,305	2,083,722	157,583	130,709	2,372,014	102.5%	2,187,535
Total Cost of Goods	1,651	875	776	15,738	15,076	14,500	576	1,999	17,075	88.7%	17,000
Total Expense	187,190	182,905	4,285	1,673,582	1,861,209	1,860,830	379	202,351	2,063,590	90.7%	2,050,941
Net Income	(64,541)	(72,056)	7,515	182,487	365,019	208,392	156,627	(73,641)	291,348		119,594
Debt Service											
Total Income	6,620	7,540	(921)	1,234,155	1,280,412	1,280,304	108	242	1,280,654	100.0%	1,280,304
Total Expense	331	364	(33)	1,227,387	1,280,114	1,280,029	85	262	1,280,376	100.0%	1,280,279
Net Income	6,289	7,176	(888)	6,768	297	275	22	(20)	278		25
Total Conservation Trust											
Total Income	45	10	35	23,379	81,163	80,690	473	7,545	88,708	92.0%	88,200
Total Expense	0	0	0	29,000	0	0	0	90,000	90,000	0.0%	90,000
Net Income	45	10	35	(5,621)	81,163	80,690	473	(82,455)	(1,292)		(1,800)
Total District Wide											
Total Income	138,850	124,284	14,566	5,044,869	5,635,917	5,325,936	309,981	170,269	5,806,186	103.1%	5,468,164
Total Cost of Goods	5,088	2,975	2,113	294,505	308,931	295,535	13,396	11,758	320,690	100.6%	307,000
Total Expense	264,084	255,870	8,214	4,292,430	4,577,605	4,539,529	38,076	350,652	4,928,287	93.9%	4,875,938
Net Income	(130,322)	(134,561)	4,239	457,934	749,381	490,872	258,509	(192,142)	557,209		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	30,496	30,501	(5)	330,904	633,803	633,859	(55)	268,772	902,575	70.3%	901,622
Net Income	(30,496)	(30,501)	5	(330,904)	(392,809)	(395,859)	3,049	(65,739)	(458,548)		(457,595)

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

	Current Period			2017 Actual	Year to date			1 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3010 • Club Rental Income	0	0	0	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	40,552	37,500	3,052	321,149	344,562	314,700	29,862	3,700	348,262	107.84%	319,500
3032 • Punch Cards	14,227	13,500	727	125,082	141,829	117,600	24,229	8,773	150,602	112.12%	126,500
3033 • Daily Admissions	15,592	14,500	1,092	226,807	248,346	223,500	24,846	38,031	286,377	97.77%	254,000
3034 • Gymnastics Programs	7,138	7,000	138	82,173	93,314	81,400	11,914	6,854	100,168	104.38%	89,400
3035 • Aquatic Programs	1,214	2,700	(1,486)	28,324	28,110	32,400	(4,290)	286	28,396	83.91%	33,500
3036 • Fitness Programs	4,922	3,500	1,422	46,400	51,259	49,500	1,759	1,241	52,500	97.64%	52,500
3037 • Child Care	415	550	(135)	5,288	4,256	5,175	(919)	885	5,141	70.93%	6,000
3038 • Vending	0	0	0	2,810	2,407	2,300	107	593	3,000	80.23%	3,000
3039 • Climbing Wall	360	550	(190)	4,303	4,060	3,800	260	340	4,400	101.5%	4,000
3040 • Retail Sales	1,625	1,750	(126)	23,255	20,461	22,500	(2,039)	3,576	24,037	78.7%	26,000
3041 • Concessions	72	0	72	6,498	6,770	6,800	(30)	1,350	8,120	87.92%	7,700
3050 • Driving Range Income	(16)	0	(16)	72,968	77,972	71,500	6,472	0	77,972	109.05%	71,500
3060 • Food	5,524	4,000	1,524	361,665	387,793	365,000	22,793	18,741	406,534	101.25%	383,000
3070 • Food Discounts	(267)	(290)	23	(20,063)	(20,890)	(19,730)	(1,160)	(935)	(21,826)	101.9%	(20,500)
3080 • User Fees-Adult	4,666	500	4,166	35,090	30,170	18,050	12,120	16,700	46,870	157.14%	19,200
3085 • User Fees-Youth	7,442	8,000	(558)	140,843	146,812	134,250	12,562	13,311	160,123	99.53%	147,500
3090 • Golf Cart Rentals	(64)	0	(64)	221,505	261,769	217,500	44,269	0	261,769	120.35%	217,500
3100 • Greens Fees Income	(220)	0	(220)	551,735	613,170	545,000	68,170	0	613,170	112.51%	545,000
3110 • Interest Income	1,734	1,010	724	9,629	11,064	9,990	1,074	795	11,859	103.4%	10,700
3111 • Interest Income County	725	550	175	(9,437)	3,272	2,600	672	0	3,272	125.83%	2,600
3123 • Special Events/Tournaments	1,673	1,600	73	12,671	11,166	9,900	1,266	272	11,438	104.36%	10,700
3124 • Sponsorships	0	1,000	(1,000)	3,773	4,150	4,000	150	1,650	5,800	79.81%	5,200
3130 • Beverage	1,385	1,000	385	249,133	260,630	244,500	16,130	7,500	268,130	103.84%	251,000
3131 • Beverage Discounts	(152)	(200)	49	(25,551)	(25,749)	(24,550)	(1,199)	(610)	(26,359)	103.0%	(25,000)
3160 • Season Pass Income	0	0	0	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	849	500	349	151,639	145,802	152,000	(6,198)	651	146,454	95.3%	153,000
3170 • Miscellaneous Income	848	0	848	1,304	4,439	0	4,439	0	4,439	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	2,946	2,750	196	27,080	45,540	39,050	6,490	15,800	61,340	87.58%	52,000
3173 • Skate Rentals	105	0	105	2,852	6,047	3,850	2,197	4,000	10,047	114.09%	5,300
3180 • Property Tax Income-Current	4,216	4,510	(294)	602,077	795,954	796,118	(164)	164	796,118	99.98%	796,118
3181 • Property Tax-Delinquent	2	0	2	(13,121)	6	0	6	0	6	0.0%	0
3182 • Property Tax Income Debt	6,187	7,240	(1,053)	1,223,783	1,278,462	1,278,704	(242)	242	1,278,704	99.98%	1,278,704
3200 • Specific Ownership Taxes	15,222	10,564	4,658	124,586	140,307	112,613	27,694	12,250	152,557	114.54%	122,500
3205 • Tournament Premiums	0	0	0	111,926	95,326	105,000	(9,674)	0	95,326	90.79%	105,000
3209 • Donations	(70)	0	(70)	(585)	(1,450)	(750)	(700)	0	(1,450)	193.33%	(750)
3300 • Events	0	0	0	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	138,850	124,284	14,566	4,957,630	5,466,191	5,163,770	302,421	170,085	5,636,276	103.02%	5,305,998
Cost of Goods Sold											
4010 • Cost of Food	2,398	1,350	1,048	124,568	136,166	121,985	14,181	6,559	142,725	106.38%	128,000
4030 • Cost of Beverages	609	250	359	58,009	62,642	57,000	5,642	1,800	64,442	107.08%	58,500
6425 • Merchandise	2,081	1,375	706	98,292	94,508	101,000	(6,492)	2,499	97,007	90.44%	104,500
6560 • Rental Supplies	0	0	0	13,637	15,616	15,550	66	900	16,516	97.6%	16,000
Total COGS	5,088	2,975	2,113	294,505	308,931	295,535	13,396	11,758	320,690	100.63%	307,000
Gross Profit	133,762	121,309	12,453	4,663,126	5,157,260	4,868,235	289,025	158,326	5,315,586	103.17%	4,998,998
Expense											
5010 • Salaries	113,471	114,622	(1,151)	809,263	923,374	940,481	(17,107)	73,048	996,422	90.8%	1,016,900
5020 • Wages	62,666	53,532	9,134	758,979	844,573	810,730	33,843	42,190	886,764	99.19%	851,500
5024 • Pension Contributions	6,608	5,982	626	58,998	66,505	65,601	904	4,330	70,864	94.92%	70,065
5025 • Contract Labor	1,873	500	1,373	25,357	24,880	20,850	4,030	280	25,160	115.19%	21,600
5030 • Health Insurance	17,388	18,683	(1,295)	178,357	200,177	204,997	(4,820)	17,923	218,100	89.49%	223,678
5040 • Medicare Tax	2,562	2,394	168	23,729	26,707	26,268	439	1,628	28,336	95.07%	28,092
5050 • Unemployment Tax	118	424	(306)	4,462	4,818	5,159	(341)	709	5,527	85.95%	5,605
5060 • Worker's Compensation	1,416	1,415	1	16,705	16,401	15,579	822	1,461	17,861	96.51%	16,994

**Fraser Valley Metropolitan Recreation District
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	Current Period			2017 Actual	Year to date			1 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	560	175	385	1,047	1,857	1,550	307	0	1,857	123.82%	1,500
6020 · Advertising	2,234	2,000	234	34,406	36,727	35,425	1,302	4,115	40,842	91.82%	40,000
6035 · Aquatics	210	225	(15)	4,100	1,596	1,600	(4)	1,940	3,536	45.6%	3,500
6040 · Automobile Mileage	210	225	(15)	2,154	3,002	2,855	147	389	3,391	79.0%	3,800
6070 · Board/Staff Development	352	375	(23)	1,704	2,185	2,175	10	815	3,000	72.84%	3,000
6080 · Cart Paths	21	0	21	1,516	2,968	3,000	(32)	0	2,968	98.94%	3,000
6090 · Cash (Over)/Short	(62)	0	(62)	(1,256)	(1,668)	0	(1,668)	0	(1,668)	0.0%	0
6110 · Cleaning Supplies	1,214	675	539	14,153	11,685	10,950	735	1,449	13,134	96.17%	12,150
6130 · Clubhouse Landscaping	0	500	(500)	11,629	4,039	5,975	(1,936)	1,970	6,009	50.49%	8,000
6140 · Computer Expense / Support	1,387	1,495	(108)	33,908	37,253	34,923	2,330	2,767	40,020	102.48%	36,350
6150 · Consulting Fees	3,000	3,000	0	6,082	9,455	12,400	(2,945)	5,450	14,905	49.12%	19,250
6180 · Credit Card Fees	1,941	2,240	(299)	60,063	63,500	60,950	2,550	2,723	66,222	100.39%	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	482	350	132	10,343	11,842	11,005	837	644	12,485	100.78%	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	77	75	2	8,076	2,423	11,425	(9,002)	932	3,355	20.2%	12,000
6250 · Equipment Repairs & Parts	587	1,900	(1,313)	38,772	31,399	33,910	(2,511)	4,123	35,522	86.74%	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	1,152	900	252	12,604	12,889	11,800	1,089	357	13,246	107.41%	12,000
6274 · Field Trips-Adult	0	175	(175)	935	1,213	1,500	(287)	0	1,213	80.87%	1,500
6295 · Fitness	11	20	(9)	2,804	2,076	2,050	26	124	2,200	94.35%	2,200
6310 · Fuel & Oil	87	100	(13)	19,584	25,245	21,650	3,595	2,895	28,140	103.89%	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	7,891	6,514	5,800	714	450	6,964	108.57%	6,000
6350 · Irrigation Supplies / Pumphouse	0	0	0	10,760	12,790	10,500	2,290	350	13,140	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	262	50	212	4,707	8,696	6,000	2,696	(17)	8,680	144.94%	6,000
6360 · Legal Fees	1,031	600	431	31,972	22,010	11,550	10,460	4,359	26,369	157.21%	14,000
6370 · Liability Insurance	4,255	4,254	1	44,587	46,802	46,801	1	4,254	51,056	91.67%	51,056
6400 · Maintenance Agreements	90	550	(460)	22,743	16,903	17,050	(147)	6,565	23,468	71.93%	23,500
6405 · Maintenance & Repair	1,024	336	688	40,409	46,784	39,074	7,710	7,849	54,634	100.61%	46,500
6410 · Maint. Supplies/Tools	3,599	2,925	674	27,482	28,248	28,385	(137)	5,968	34,217	82.6%	34,200
6420 · Meals	95	175	(80)	4,992	4,185	4,225	(40)	1,424	5,608	72.77%	5,750
6450 · Office Equipment	1,728	1,160	568	17,914	19,241	17,985	1,256	1,077	20,318	95.63%	20,120
6480 · Operating Supplies	3,223	1,020	2,203	28,706	29,752	27,190	2,562	1,668	31,420	103.85%	28,650
6485 · Paper/Plastic Goods	669	600	69	9,847	15,727	13,705	2,022	1,170	16,897	104.85%	15,000
6510 · Pest Control	0	0	0	5,004	5,426	6,500	(1,074)	0	5,426	83.48%	6,500
6518 · Pool Chemicals & Supplies	771	775	(4)	25,098	23,781	23,800	(19)	3,644	27,426	86.79%	27,400
6561 · Payroll Expenses	51	50	1	832	943	900	43	150	1,093	94.33%	1,000
6580 · Sand	0	0	0	12,007	11,679	12,000	(321)	0	11,679	97.33%	12,000
6585 · Satellite TV / Music	478	467	11	5,440	5,607	5,483	124	478	6,085	94.23%	5,950
6590 · Schools & Seminars	1,126	1,655	(529)	11,223	9,788	10,355	(567)	2,461	12,249	71.44%	13,700
6600 · Security Systems	178	175	3	1,922	1,944	1,925	19	165	2,109	92.57%	2,100
6610 · Seeds, Chems & Fertilizer	0	0	0	93,670	96,560	94,000	2,560	250	96,810	102.72%	94,000
6630 · Signage	0	0	0	1,932	1,898	1,700	198	0	1,898	111.65%	1,700
6631 · Special Events	1,095	1,250	(155)	10,442	8,134	10,475	(2,341)	619	8,753	72.95%	11,150
6632 · Smallwares	0	450	(450)	746	1,315	1,775	(460)	250	1,565	52.61%	2,500
6634 · Spoilage	400	150	250	2,449	2,670	2,420	250	200	2,870	102.69%	2,600
6635 · Summer Program Supplies	0	0	0	2,009	1,850	2,000	(150)	0	1,850	92.52%	2,000
6650 · Telephone	2,642	2,682	(40)	29,166	30,132	29,618	514	2,740	32,871	93.29%	32,300
6660 · Toilet Rental & Supplies	0	0	0	4,705	6,087	3,900	2,187	0	6,087	156.06%	3,900
6680 · Transportation	113	100	13	4,065	6,422	4,000	2,422	118	6,540	160.54%	4,000
6690 · Trash Removal	378	628	(250)	9,300	5,849	7,912	(2,063)	388	6,237	68.41%	8,550
6710 · Uniforms	1,215	725	490	9,176	12,172	10,525	1,647	178	12,351	112.71%	10,800
6715 · Utilities	17,246	20,180	(2,934)	236,277	232,082	245,760	(13,678)	34,433	266,515	86.12%	269,500
6720 · Vehicle Maintenance	40	800	(760)	2,248	4,995	4,500	495	2,572	7,567	98.91%	5,050
6730 · Youth Program Supplies	261	800	(539)	4,022	2,976	3,500	(524)	1,524	4,500	66.13%	4,500
6735 · Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.87%	450
6740 · Water System Maintenance	1,593	740	853	11,202	18,972	10,030	8,942	1,734	20,706	172.47%	11,000

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

	Current Period			2017	Year to date			1 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	Actual	Actual	Budget	Variance				
Total Expense	263,128	255,279	7,849	2,991,318	3,235,820	3,201,436	34,384	259,890	3,495,741	93.86%	3,447,595
Net Ordinary Income	(129,366)	(133,970)	4,604	1,671,808	1,921,439	1,666,799	254,640	(101,564)	1,819,845	123.85%	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	70,184	75,166	75,166	0	0	75,166	100.0%	75,166
3210 - Grant Income	0	0	0	6,250	64,763	60,000	4,763	250	65,013	0.0%	60,000
3212 - FVRF Scholarship Fund	0	0	0	50	0	0	0	0	0	0.0%	0
3125 - Fund Raising Income	0	0	0	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	0	0	0	87,239	169,726	162,166	7,560	184	169,910	104.66%	162,166
Other Expense											
6330 - Grants & Donations	399	0	399	10,250	8,659	7,500	1,159	240	8,899	115.45%	7,500
6283 - Fund Raising Expenditure	0	0	0	1,579	9,389	7,000	2,389	260	9,649	134.12%	7,000
9020 - Interest - Bonds	0	0	0	584,844	560,494	560,494	(0)	(0)	560,494	100.0%	560,494
9030 - Agent Fees	0	0	0	829	600	600	0	250	850	70.59%	850
9040 - Principal - Bonds	0	0	0	580,000	655,000	655,000	0	0	655,000	100.0%	655,000
9050 - Treasurer's Fees	557	591	(34)	94,610	107,643	107,499	144	12	107,655	100.13%	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	955	591	364	1,301,113	1,341,785	1,338,093	3,692	90,762	1,432,547	93.94%	1,428,343
Net Other Income	(955)	(591)	(364)	(1,213,874)	(1,172,059)	(1,175,927)	3,868	(90,578)	(1,262,637)	92.57%	(1,266,177)
Net Income	(130,322)	(134,561)	4,239	457,934	749,381	490,872	258,509	(192,142)	557,209		285,226

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

	Current Period			2017 YTD Actual	Year to date			1 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3010 - Club Rental Income	0	0	0	21,145	24,985	18,500	6,485	0	24,985	135.1%	18,500
3050 - Driving Range Income	(16)	0	(16)	72,968	77,972	71,500	6,472	0	77,972	109.1%	71,500
3060 - Food	5,524	4,000	1,524	361,665	387,793	365,000	22,793	18,741	406,534	101.3%	383,000
3070 - Food Discounts	(267)	(290)	23	(20,063)	(20,890)	(19,730)	(1,160)	(935)	(21,826)	101.9%	(20,500)
3090 - Golf Cart Rentals	(64)	0	(64)	221,505	261,769	217,500	44,269	0	261,769	120.4%	217,500
3100 - Greens Fees Income	(220)	0	(220)	551,735	613,170	545,000	68,170	0	613,170	112.5%	545,000
3130 - Beverage	1,385	1,000	385	249,133	260,630	244,500	16,130	7,500	268,130	103.8%	251,000
3131 - Beverage Discounts	(152)	(200)	49	(25,551)	(25,749)	(24,550)	(1,199)	(610)	(26,359)	103.0%	(25,000)
3160 - Season Pass Income	0	0	0	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	849	500	349	151,639	145,802	152,000	(6,198)	651	146,454	95.3%	153,000
3170 - Miscellaneous Income	848	0	848	1,254	848	0	848	0	848	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	0	0	111,926	95,326	105,000	(9,674)	0	95,326	90.8%	105,000
3300 - Events	0	0	0	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	7,887	5,010	2,877	1,906,539	2,024,848	1,875,220	149,628	31,772	2,056,620	106.2%	1,906,125
Cost of Goods Sold											
4010 - Cost of Food	2,398	1,350	1,048	124,568	136,166	121,985	14,181	6,559	142,725	106.4%	128,000
4030 - Cost of Beverages	609	250	359	58,009	62,642	57,000	5,642	1,800	64,442	107.1%	58,500
6425 - Merchandise	431	500	(69)	82,554	79,432	86,500	(7,068)	500	79,932	90.8%	87,500
6560 - Rental Supplies	0	0	0	13,637	15,616	15,550	66	900	16,516	97.6%	16,000
Total COGS	3,438	2,100	1,338	278,767	293,856	281,035	12,821	9,759	303,615	101.3%	290,000
Gross Profit	4,450	2,910	1,540	1,627,772	1,730,992	1,594,185	136,807	22,013	1,753,005	107.1%	1,616,125
Expense											
5010 - Salaries	43,468	38,929	4,539	309,991	338,688	334,944	3,744	26,383	365,071	93.8%	360,900
5020 - Wages	12,397	12,450	(53)	392,602	422,761	411,500	11,261	4,200	426,961	101.4%	417,000
5024 - Pension Contributions	2,098	1,760	338	26,536	28,766	28,030	736	1,147	29,913	98.6%	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)	55,106	51,165	53,238	(2,073)	4,160	55,325	88.1%	58,077
5040 - Medicare Tax	821	767	54	11,181	12,134	11,755	379	443	12,577	98.8%	12,280
5050 - Unemployment Tax	24	142	(118)	2,121	2,238	2,243	(5)	111	2,349	95.9%	2,334
5060 - Worker's Compensation	590	589	1	7,411	7,380	6,487	893	590	7,970	104.3%	7,076
6020 - Advertising	364	50	314	15,738	15,342	13,950	1,392	0	15,342	105.8%	14,500
6040 - Automobile Mileage	0	0	0	363	305	350	(45)	50	355	47.0%	650
6080 - Cart Paths	21	0	21	1,516	2,968	3,000	(32)	0	2,968	98.9%	3,000
6090 - Cash (Over)/Short	(0)	0	(0)	(1,170)	(919)	0	(919)	0	(919)	0.0%	0
6110 - Cleaning Supplies	548	100	448	3,451	3,804	2,900	904	200	4,004	126.8%	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	463	975	(512)	12,274	13,355	13,773	(418)	1,131	14,486	92.1%	14,500
6150 - Consulting Fees	0	0	0	3,193	1,550	1,500	50	1,450	3,000	51.7%	3,000
6180 - Credit Card Fees	181	525	(344)	41,781	43,183	42,475	708	540	43,723	100.4%	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	18	0	18	3,001	3,108	3,085	23	118	3,226	97.1%	3,200
6240 - Equipment Rental	77	75	2	5,941	2,150	8,825	(6,675)	77	2,227	24.2%	8,900
6250 - Equipment Repairs & Parts	418	1,250	(832)	31,087	27,343	27,850	(507)	1,000	28,343	97.7%	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	0	0	0	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	0	9,377	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	1,031	0	1,031	23,857	9,236	1,000	8,236	500	9,736	615.7%	1,500
6370 - Liability Insurance	1,559	1,558	1	16,179	17,146	17,147	(1)	1,559	18,705	91.7%	18,705

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

	Current Period			2017	Year to date			1 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance			Budget	Budget
6400 · Maintenance Agreements	0	0	0	2,436	2,436	2,500	(64)	1,032	3,468	0.0%	3,500
6405 · Maintenance & Repair	786	300	486	17,861	17,391	16,000	1,391	1,750	19,141	108.7%	16,000
6410 · Maint. Supplies/Tools	0	0	0	2,578	4,134	4,000	134	0	4,134	103.3%	4,000
6420 · Meals	0	175	(175)	2,199	1,923	2,150	(227)	46	1,969	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	353	100	253	16,672	17,599	17,175	424	471	18,071	100.6%	17,500
6485 · Paper/Plastic Goods	26	200	(174)	9,847	11,847	9,775	2,072	50	11,897	118.5%	10,000
6510 · Pest Control	0	0	0	5,004	5,426	6,500	(1,074)	0	5,426	83.5%	6,500
6580 · Sand	0	0	0	12,007	11,679	12,000	(321)	0	11,679	97.3%	12,000
6585 · Satellite TV / Music	295	292	3	3,188	3,250	3,208	42	295	3,545	92.9%	3,500
6590 · Schools & Seminars	361	600	(239)	2,076	2,025	2,400	(375)	0	2,025	67.5%	3,000
6600 · Security Systems	70	70	(0)	769	769	770	(1)	71	840	91.5%	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	0	0	514	680	500	180	0	680	135.9%	500
6632 · Smallwares	0	450	(450)	746	1,315	1,775	(460)	250	1,565	52.6%	2,500
6634 · Spoilage	400	150	250	2,449	2,670	2,420	250	200	2,870	102.7%	2,600
6650 · Telephone	1,184	1,240	(56)	13,658	13,894	13,610	284	1,227	15,121	93.6%	14,850
6660 · Toilet Rental & Supplies	0	0	0	962	2,364	1,000	1,364	0	2,364	236.4%	1,000
6690 · Trash Removal	151	395	(244)	4,698	2,946	5,345	(2,399)	176	3,123	51.2%	5,750
6710 · Uniforms	394	25	369	7,126	9,009	7,925	1,084	46	9,055	112.6%	8,000
6715 · Utilities	3,062	4,150	(1,088)	66,162	69,872	73,650	(3,778)	6,700	76,572	89.6%	78,000
6720 · Vehicle Maintenance	40	75	(35)	1,503	1,464	1,500	(36)	1,066	2,530	97.6%	1,500
6740 · Water System Maintenance	1,191	370	821	7,285	14,271	6,130	8,141	650	14,921	219.5%	6,500
Total Expense	76,563	72,601	3,962	1,362,462	1,428,175	1,392,670	35,505	58,039	1,486,214	98.6%	1,448,718
Net Ordinary Income	(72,114)	(69,691)	(2,423)	265,310	302,817	201,515	101,302	(36,026)	266,791		167,407
Other Income/Expense											
Other Income											
3125 · Fund Raising Income	0	0	0	8,990	8,190	6,000	2,190	0	8,190	136.5%	6,000
Total Other Income	0	0	0	8,990	8,190	6,000	2,190	0	8,190	136.5%	6,000
Other Expense											
6283 · Fund Raising Expenditure	0	0	0	0	8,106	6,000	2,106	0	8,106	0.00%	6,000
Total Other Expense	0	0	0	0	8,106	6,000	2,106	0	8,106		6,000
Net Other Income	0	0	0	8,990	84	0	84	0	84	0.00%	0
Net Income	(72,114)	(69,691)	(2,423)	274,300	302,901	201,515	101,386	(36,026)	266,875		167,407

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

	Current Period			2017	Year to date			1 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3031 - Memberships	40,552	37,500	3,052	321,149	344,562	314,700	29,862	3,700	348,262	107.8%	319,500
3032 - Punch Cards	14,227	13,500	727	125,082	141,829	117,600	24,229	8,773	150,602	112.1%	126,500
3033 - Daily Admissions	15,592	14,500	1,092	226,807	248,346	223,500	24,846	38,031	286,377	97.8%	254,000
3034 - Gymnastics Programs	7,138	7,000	138	82,173	93,314	81,400	11,914	6,854	100,168	104.4%	89,400
3035 - Aquatic Programs	1,214	2,700	(1,486)	28,324	28,110	32,400	(4,290)	286	28,396	83.9%	33,500
3036 - Fitness Programs	4,922	3,500	1,422	46,400	51,259	49,500	1,759	1,241	52,500	97.6%	52,500
3037 - Child Care	415	550	(135)	5,288	4,256	5,175	(919)	885	5,141	70.9%	6,000
3038 - Vending	0	0	0	2,810	2,407	2,300	107	593	3,000	80.2%	3,000
3039 - Climbing Wall	360	550	(190)	4,303	4,060	3,800	260	340	4,400	101.5%	4,000
3040 - Retail Sales	1,625	1,750	(126)	23,255	20,461	22,500	(2,039)	3,576	24,037	78.7%	26,000
3041 - Concessions	72	0	72	6,498	6,770	6,800	(30)	1,350	8,120	87.9%	7,700
3080 - User Fees-Adult	4,666	500	4,166	35,090	30,170	18,050	12,120	16,700	46,870	157.1%	19,200
3085 - User Fees-Youth	7,442	8,000	(558)	140,843	146,812	134,250	12,562	13,311	160,123	99.5%	147,500
3110 - Interest Income	1,689	1,000	689	9,461	10,781	9,800	981	750	11,531	102.7%	10,500
3111 - Interest Income County	294	250	44	(14,678)	1,326	1,000	326	0	1,326	132.6%	1,000
3123 - Special Events/Tournaments	1,673	1,600	73	12,671	11,166	9,900	1,266	272	11,438	104.4%	10,700
3124 - Sponsorships	0	1,000	(1,000)	3,773	4,150	4,000	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	2,946	2,750	196	27,080	45,540	39,050	6,490	15,800	61,340	87.6%	52,000
3173 - Skate Rentals	105	0	105	2,852	6,047	3,850	2,197	4,000	10,047	114.1%	5,300
3180 - Property Tax Income-Current	4,216	4,510	(294)	602,077	795,954	796,118	(164)	164	796,118	0.0%	796,118
3181 - Property Tax-Delinquent	1	0	1	(18,252)	2	0	2	0	2	0.0%	0
3200 - Specific Ownership Taxes	15,222	10,564	4,658	124,586	140,307	112,613	27,694	12,250	152,557	114.5%	122,500
3209 - Donations	(70)	0	(70)	(585)	(1,450)	(750)	(700)	0	(1,450)	193.3%	(750)
Total Income	124,299	111,724	12,575	1,797,058	2,139,769	1,987,556	152,213	130,525	2,270,294	102.3%	2,091,368
Cost of Goods Sold											
6425 - Merchandise	1,651	875	776	15,738	15,076	14,500	576	1,999	17,075	88.7%	17,000
Total COGS	1,651	875	776	15,738	15,076	14,500	576	1,999	17,075	88.7%	17,000
Gross Profit	122,648	110,849	11,799	1,781,320	2,124,693	1,973,056	151,637	128,526	2,253,219	102.4%	2,074,368
Expense											
5010 - Salaries	70,003	75,693	(5,690)	499,273	584,685	605,537	(20,852)	46,666	631,351	89.1%	656,000
5020 - Wages	50,269	41,082	9,187	366,377	421,812	399,230	22,582	37,990	459,803	97.1%	434,500
5024 - Pension Contributions	4,510	4,222	288	32,462	37,739	37,571	168	3,183	40,951	92.3%	40,894
5025 - Contract Labor	1,873	500	1,373	24,015	24,435	20,850	3,585	280	24,715	113.1%	21,600
5030 - Health Insurance	13,214	13,844	(630)	123,252	149,012	151,759	(2,747)	13,763	162,774	90.0%	165,600
5040 - Medicare Tax	1,741	1,627	114	12,548	14,574	14,513	61	1,185	15,759	92.2%	15,812
5050 - Unemployment Tax	94	282	(188)	2,341	2,580	2,916	(336)	598	3,178	78.9%	3,272
5060 - Worker's Compensation	827	826	1	9,294	9,020	9,092	(72)	871	9,891	90.9%	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	560	175	385	1,047	1,857	1,550	307	0	1,857	123.8%	1,500
6020 - Advertising	1,870	1,950	(80)	18,668	21,385	21,475	(90)	4,115	25,500	83.9%	25,500
6035 - Aquatics	210	225	(15)	4,100	1,596	1,600	(4)	1,940	3,536	45.6%	3,500
6040 - Automobile Mileage	210	225	(15)	1,792	2,697	2,505	192	339	3,035	85.6%	3,150
6070 - Board/Staff Development	352	375	(23)	1,704	2,185	2,175	10	815	3,000	72.8%	3,000
6090 - Cash (Over)/Short	(62)	0	(62)	(86)	(749)	0	(749)	0	(749)	0.0%	0
6110 - Cleaning Supplies	666	575	91	10,702	7,881	8,050	(169)	1,249	9,129	86.1%	9,150
6130 - Clubhouse Landscaping	0	500	(500)	6,628	409	1,975	(1,566)	1,970	2,379	10.2%	4,000
6140 - Computer Expense / Support	924	520	404	21,634	23,898	21,150	2,748	1,636	25,533	109.4%	21,850
6150 - Consulting Fees	3,000	3,000	0	2,889	7,905	10,900	(2,995)	4,000	11,905	48.6%	16,250
6180 - Credit Card Fees	1,760	1,715	45	18,282	20,317	18,475	1,842	2,183	22,499	100.3%	20,250
6210 - Dues, Licenses & Certificatio	464	350	114	7,342	8,734	7,920	814	526	9,259	102.1%	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
November 30, 2018**

	Current Period			2017 YTD Actual	Year to date			1 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance				
6240 - Equipment Rental	0	0	0	2,134	273	2,600	(2,327)	855	1,128	8.8%	3,100
6250 - Equipment Repairs & Parts	169	650	(481)	7,685	4,056	6,060	(2,004)	3,123	7,179	49.5%	8,200
6273 - Field Trips-Youth	1,152	900	252	12,604	12,889	11,800	1,089	357	13,246	107.4%	12,000
6274 - Field Trips-Adult / Teen	0	175	(175)	935	1,213	1,500	(287)	0	1,213	80.9%	1,500
6295 - Fitness	11	20	(9)	2,804	2,076	2,050	26	124	2,200	94.3%	2,200
6310 - Fuel & Oil	87	100	(13)	2,838	4,416	4,650	(234)	2,895	7,311	60.5%	7,300
6333 - Gymnastics	0	0	0	7,891	6,514	5,800	714	450	6,964	108.6%	6,000
6350 - Irrigation Supplies / Pumphouse	0	0	0	2,971	3,414	2,500	914	350	3,764	136.5%	2,500
6355 - League Supplies	262	50	212	4,707	8,696	6,000	2,696	(17)	8,680	144.9%	6,000
6360 - Legal Fees	0	600	(600)	8,115	12,774	10,550	2,224	3,859	16,633	102.2%	12,500
6370 - Liability Insurance	2,696	2,696	(0)	28,408	29,655	29,654	1	2,695	32,351	91.7%	32,351
6400 - Maintenance Agreements	90	550	(460)	20,307	14,467	14,550	(83)	5,533	20,000	72.3%	20,000
6405 - Maintenance & Repair	238	36	202	22,548	29,394	23,074	6,320	6,099	35,493	96.4%	30,500
6410 - Maint. Supplies/Tools	3,599	2,925	674	24,904	24,115	24,385	(270)	5,968	30,083	79.9%	30,200
6420 - Meals	95	0	95	2,793	2,261	2,075	186	1,378	3,639	63.7%	3,550
6450 - Office Equipment	1,728	1,160	568	17,349	17,920	17,485	435	1,077	18,998	96.2%	18,620
6480 - Operating Supplies	2,870	920	1,950	12,034	12,153	10,015	2,138	1,197	13,349	109.0%	11,150
6485 - Paper/Plastic Goods	642	400	242	0	3,880	3,930	(50)	1,120	5,000	0.0%	5,000
6518 - Pool Chemicals & Supplies	771	775	(4)	25,098	23,781	23,800	(19)	3,644	27,426	86.8%	27,400
6561 - Payroll Expenses	51	50	1	832	943	900	43	150	1,093	94.3%	1,000
6585 - Satellite TV / Music	183	175	8	2,252	2,357	2,275	82	183	2,540	96.2%	2,450
6590 - Schools & Seminars	766	1,055	(289)	9,146	7,763	7,955	(192)	2,461	10,224	72.6%	10,700
6600 - Security Systems	108	105	3	1,153	1,175	1,155	20	94	1,269	93.3%	1,260
6610 - Seeds, Chems & Fertilizer	0	0	0	8,872	7,902	9,000	(1,098)	250	8,152	87.8%	9,000
6630 - Signage	0	0	0	1,865	1,622	1,500	122	0	1,622	108.1%	1,500
6631 - Special Events	1,095	1,250	(155)	9,929	7,455	9,975	(2,520)	619	8,074	70.0%	10,650
6635 - Summer Program Supplies	0	0	0	2,009	1,850	2,000	(150)	0	1,850	92.5%	2,000
6650 - Telephone	1,458	1,442	16	15,508	16,238	16,008	230	1,513	17,751	93.1%	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	113	100	13	4,065	6,422	4,000	2,422	118	6,540	160.5%	4,000
6690 - Trash Removal	226	233	(7)	4,602	2,903	2,567	336	212	3,114	103.7%	2,800
6710 - Uniforms	822	700	122	2,050	3,164	2,600	564	132	3,296	113.0%	2,800
6715 - Utilities	14,184	16,030	(1,846)	170,115	162,211	172,110	(9,899)	27,733	189,943	84.7%	191,500
6720 - Vehicle Maintenance	0	725	(725)	744	3,531	3,000	531	1,506	5,037	99.5%	3,550
6730 - Youth Program Supplies	261	800	(539)	4,022	2,976	3,500	(524)	1,524	4,500	66.1%	4,500
6735 - Volunteer Support	0	0	0	152	193	200	(7)	257	450	42.9%	450
6740 - Water System Maintenance	402	370	32	3,917	4,701	3,900	801	1,084	5,785	104.5%	4,500
Total Expense	186,565	182,678	3,887	1,628,856	1,807,646	1,808,766	(1,120)	201,851	2,009,527	90.4%	1,998,877
Net Ordinary Income	(63,917)	(71,829)	7,912	152,464	317,047	164,290	152,757	(73,325)	243,692		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	70,184	75,166	75,166	0	0	75,166	100.0%	75,166
3210 - Grant Income	0	0	0	2,750	4,763	0	4,763	250	5,013	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	0	0	0	74,749	101,536	96,166	5,370	184	101,720	105.6%	96,166
Other Expense											
6330 - Grants & Donations	399	0	399	10,250	8,659	7,500	1,159	240	8,899	115.5%	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	260	1,542	128.2%	1,000
9050 - Treasurer's Fees	226	227	(1)	32,897	43,623	43,564	59	0	43,623	100.1%	43,564
Total Other Expense	624	227	397	44,726	53,564	52,064	1,500	500	54,064	102.9%	52,064
Net Other Income	(624)	(227)	(397)	30,023	47,972	44,102	3,870	(316)	47,656	108.8%	44,102

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

	Current Period			2017	Year to date			1 Month	Year End Projection	% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance			Budget	Budget
Net Income	(64,541)	(72,056)	7,515	182,487	365,019	208,392	156,627	(73,641)	291,348		119,594
					119.61%			63.61%	114.12%		105.83%

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

	Current Period			2017	Year to date			1 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	18,982	18,985	(3)	0	325,804	325,808	(4)	259,196	585,000	0.0%	585,000
9077-01 - Capital Exp - Parks & Rec	6,347	6,347	(0)	42,963	62,899	62,899	0	8,065	70,964	94.6%	66,500
9077-02 - Capital Lease - Parks & Rec	599	600	(1)	6,591	6,591	6,600	(9)	599	7,190	91.5%	7,200
Total 9077 - Total Capital-Parks & Rec	25,928	25,932	(4)	49,554	395,294	395,307	(13)	267,860	663,154	60.0%	658,700
9078 - Capital Expenditure-Golf Course											
9078-01 - Capital Exp - Golf Course	3,657	3,657	(0)	120,532	95,543	95,542	1	0	95,543	96.5%	99,000
9078-02 - Capital Lease - Golf Course	912	912	(0)	160,818	142,967	143,010	(43)	912	143,878	99.3%	143,922
Total 9078 - Total Capital-Golf Course	4,568	4,569	(1)	281,350	238,509	238,552	(43)	912	239,421	98.2%	242,922
Total Other Expense	30,496	30,501	(5)	330,904	633,803	633,859	(55)	268,772	902,575	70.3%	901,622
	(30,496)	(30,501)	5	(330,904)	(633,803)	(633,859)	55	(268,772)	(902,575)	70.3%	(901,622)
Net Income	(30,496)	(30,501)	5	(330,904)	(392,809)	(395,859)	3,049	(65,739)	(458,548)		(457,595)

	2018		Actual To		Pole Creek	2018		Actual To	
	Budget	Date	1 Month	Projection		Budget	Date	1 Month	Projection
Parks and Recreation									
Mini Bus Vehicle Lease	7,200	6,591	599	7,190	2014 - 5 Ye	40,603	40,605	-	40,605
Total Capital Leases	7,200	6,591	599	7,190	2015 - 5 Ye	29,886	28,970	912	29,882
					2016 - 5 Ye	35,757	35,755	-	35,755
IceBox Refrigeration	585,000	325,804	259,196	585,000	2017 - 5 Ye	21,176	21,177	-	21,177
Functional Training Package	3,000	2,589	411	3,000	2018 - 5 Ye	16,500	16,458	-	16,458
Gymnastics Ninja Package	3,500	3,669	-	3,669	Total Capit	143,922	142,965	912	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 Pum	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 Scream	-	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	-	3,657	-	3,657
Security Camera Upgrades	-	-	4,000	4,000	wastewater	-	2,715	-	2,715
(2) Suit Spinners	0	3,758	-	3,758					
Total Capital - Parks & Recreation	658,700	395,294	267,860	663,154	Total Capit	242,922	238,508	912	239,420

**Fraser Valley Metropolitan Recreation District
Debt Service
November 30, 2018**

	Current Period			2017	Year to date			1 Month	Year End Projection	% YTD Budget	2018 Budget
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance				
Ordinary Income/Expense											
Income											
3111 - Interest Income County	431	300	131	5,240	1,946	1,600	346	0	1,946	121.6%	1,600
3181 - Property Tax-Delinquent	1	0	1	5,131	4	0	4	0	4	0.0%	0
3182 - Property Tax Income Debt	6,187	7,240	(1,053)	1,223,783	1,278,462	1,278,704	(242)	242	1,278,704	100.0%	1,278,704
Total Income	6,620	7,540	(921)	1,234,155	1,280,412	1,280,304	108	242	1,280,654	100.0%	1,280,304
Gross Profit	6,620	7,540	(921)	1,234,155	1,280,412	1,280,304	108	242	1,280,654	100.0%	1,280,304
Net Ordinary Income	6,620	7,540	(921)	1,234,155	1,280,412	1,280,304	108	242	1,280,654	100.0%	1,280,304
Other Income/Expense											
Other Expense											
9020 - Interest - Bonds	0	0	0	584,844	560,494	560,494	(0)	(0)	560,494	100.0%	560,494
9030 - Agent Fees	0	0	0	829	600	600	0	250	850	70.6%	850
9040 - Principal - Bonds	0	0	0	580,000	655,000	655,000	0	0	655,000	100.0%	655,000
9050 - Treasurer's Fees	331	364	(33)	61,714	64,021	63,935	86	12	64,033	100.1%	63,935
Total Other Expense	331	364	(33)	1,227,387	1,280,114	1,280,029	85	262	1,280,376	100.0%	1,280,279
Net Income	6,289	7,176	(888)	6,768	297	275	22	(20)	278		25

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

	Current Period			2017	Year to date			1 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	45	10	35	167	284	190	94	45	329	141.9%	200
Total Income	45	10	35	19,879	21,163	20,690	473	7,545	28,708	75.0%	28,200
Gross Profit	45	10	35	19,879	21,163	20,690	473	7,545	28,708	75.0%	28,200
Net Ordinary Income	45	10	35	19,879	21,163	20,690	473	7,545	28,708	75.0%	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	45	10	35	(5,621)	81,163	80,690	473	(82,455)	(1,292)		(1,800)