

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

	Current Period			2017 YTD Actual	Year to Date			% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance		
District Administration									
Total Income	15,870	10,587	5,283	716,117	964,389	930,118	34,271	103.7%	930,118
Total Expense	22,347	29,030	(6,683)	320,531	345,365	352,940	(7,575)	97.9%	352,939
Net Income	(6,477)	(18,443)	11,966	395,586	619,024	577,178	41,846		577,179
General Recreation									
Total Income	2,157	5,500	(3,343)	167,051	181,182	161,100	20,082	112.5%	161,100
Total Expense	17,740	17,550	190	252,384	287,028	269,039	17,989	106.7%	268,936
Net Income	(15,583)	(12,050)	(3,533)	(85,333)	(105,846)	(107,939)	2,093		(107,836)
Parks & Athletics									
Total Income	60,321	27,850	32,471	100,396	137,601	91,000	46,601	151.2%	91,000
Total Cost of Goods	632	750	(118)	4,617	4,360	4,000	360	109.0%	4,000
Total Expense	32,747	31,523	1,224	287,572	315,548	301,986	13,562	104.5%	301,988
Net Income	26,941	(4,423)	31,364	(191,792)	(182,306)	(214,986)	32,680		(214,988)
Rec Center									
Total Income	65,933	59,375	6,558	1,027,122	1,102,413	1,005,316	97,097	109.7%	1,005,316
Total Cost of Goods	1,974	1,750	224	13,943	12,812	13,000	(188)	98.6%	13,000
Total Expense	107,840	112,110	(4,270)	1,029,457	1,099,960	1,127,078	(27,118)	97.6%	1,127,077
Net Income	(43,881)	(54,485)	10,604	(16,278)	(10,360)	(134,762)	124,402		(134,761)
Pro Shop									
Total Income	6,771	1,000	5,771	1,324,850	1,419,500	1,300,500	119,000	109.2%	1,300,500
Total Cost of Goods	2,516	1,450	1,066	96,805	100,660	103,500	(2,840)	97.3%	103,500
Total Expense	10,028	13,466	(3,438)	390,592	412,172	404,623	7,549	101.9%	404,522
Net Income	(5,773)	(13,916)	8,143	837,453	906,668	792,377	114,291		792,478
Food & Beverage									
Total Income	21,123	23,780	(2,657)	595,942	627,241	593,500	33,741	105.7%	593,500
Total Cost of Goods	5,010	7,515	(2,505)	191,236	203,817	186,500	17,317	109.3%	186,500
Total Expense	20,089	20,463	(374)	347,031	365,187	350,508	14,679	104.3%	350,108
Net Income	(3,976)	(4,198)	222	57,675	58,236	56,492	1,744		56,892
Turf Maintenance									
Total Income	6,125	6,125	0	21,990	20,315	18,125	2,190	112.1%	18,125
Total Expense	21,738	22,020	(282)	692,335	711,679	699,988	11,691	101.7%	700,088
Net Income	(15,613)	(15,895)	282	(670,345)	(691,364)	(681,863)	(9,501)		(681,963)
Total Golf Course									
Total Income	34,018	30,905	3,113	1,942,782	2,067,056	1,912,125	154,931	108.1%	1,912,125
Total Cost of Goods	7,526	8,965	(1,439)	288,042	304,477	290,000	14,477	105.0%	290,000
Total Expense	51,855	55,949	(4,094)	1,429,958	1,489,039	1,455,119	33,920	102.4%	1,454,718
Net Income	(25,362)	(34,009)	8,647	224,783	273,540	167,006	106,534		167,407
Total Parks & Recreation									
Total Income	144,280	103,312	40,968	2,010,687	2,385,585	2,187,534	198,051	109.1%	2,187,535
Total Cost of Goods	2,606	2,500	106	18,560	17,172	17,000	172	101.0%	17,000
Total Expense	180,674	190,213	(9,540)	1,889,944	2,047,901	2,051,043	(3,142)	99.9%	2,050,941
Net Income	(39,000)	(89,401)	50,401	102,183	320,511	119,491	201,020		119,594
Debt Service									
Total Income	3,945	0	3,945	1,234,155	1,284,357	1,280,304	4,053	100.3%	1,280,304
Total Expense	447	250	197	1,227,387	1,280,562	1,280,279	283	100.0%	1,280,279
Net Income	3,498	(250)	3,748	6,768	3,795	25	3,770		25
Total Conservation Trust									
Total Income	7,808	7,510	298	31,091	88,971	88,200	771	100.9%	88,200
Total Expense	90,000	90,000	0	32,500	90,000	90,000	0	100.0%	90,000
Net Income	(82,192)	(82,490)	298	(1,409)	(1,029)	(1,800)	771		(1,800)
Total District Wide									
Total Income	190,051	141,727	48,324	5,218,715	5,825,968	5,468,163	357,805	106.5%	5,468,164
Total Cost of Goods	10,132	11,465	(1,333)	306,601	321,649	307,000	14,649	104.8%	307,000
Total Expense	322,975	336,412	(13,437)	4,579,789	4,907,501	4,876,441	31,060	100.6%	4,875,938
Net Income	(143,056)	(206,150)	63,094	332,325	596,818	284,722	312,096		285,226
Capital Expenditures									
Total Income	200,000	206,027	(6,027)	0	440,994	444,027	(3,033)	99.3%	444,027
Total Expense	223,257	267,763	(44,507)	330,904	857,088	901,622	(44,534)	95.1%	901,622
Net Income	(23,257)	(61,736)	38,480	(330,904)	(416,094)	(457,595)	41,501		(457,595)

**Fraser Valley Metropolitan Recreation District
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December 31, 2018**

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget
Ordinary Income/Expense									
Income									
3010 · Club Rental Income	0	0	0	21,145	24,985	18,500	6,485	135.05%	18,500
3020 · Conservation Trust Income	7,760	7,500	260	27,411	28,640	28,000	640	102.28%	28,000
3031 · Memberships	4,764	4,050	714	326,524	349,326	319,500	29,826	109.34%	319,500
3032 · Punch Cards	6,233	8,900	(2,667)	135,569	148,062	126,500	21,562	117.04%	126,500
3033 · Daily Admissions	39,435	30,250	9,185	262,896	287,780	254,000	33,780	113.3%	254,000
3034 · Gymnastics Programs	10,597	8,000	2,597	89,653	103,911	89,400	14,511	116.23%	89,400
3035 · Aquatic Programs	(99)	1,100	(1,199)	28,542	28,012	33,500	(5,488)	83.62%	33,500
3036 · Fitness Programs	2,468	3,000	(532)	50,410	53,727	52,500	1,227	102.34%	52,500
3037 · Child Care	405	825	(420)	6,127	4,661	6,000	(1,339)	77.68%	6,000
3038 · Vending	662	700	(38)	3,416	3,069	3,000	69	102.29%	3,000
3039 · Climbing Wall	230	200	30	4,528	4,290	4,000	290	107.25%	4,000
3040 · Retail Sales	3,472	3,500	(28)	26,639	23,933	26,000	(2,067)	92.05%	26,000
3041 · Concessions	1,190	900	290	7,844	7,960	7,700	260	103.37%	7,700
3050 · Driving Range Income	3,735	0	3,735	72,968	81,707	71,500	10,207	114.27%	71,500
3060 · Food	16,817	18,000	(1,183)	381,768	404,610	383,000	21,610	105.64%	383,000
3070 · Food Discounts	(637)	(770)	133	(20,833)	(21,528)	(20,500)	(1,028)	105.01%	(20,500)
3080 · User Fees-Adult	26,248	650	25,598	36,013	56,418	19,200	37,218	293.84%	19,200
3085 · User Fees-Youth	8,966	13,250	(4,284)	154,084	155,778	147,500	8,278	105.61%	147,500
3090 · Golf Cart Rentals	0	0	0	221,505	261,769	217,500	44,269	120.35%	217,500
3100 · Greens Fees Income	0	0	0	551,735	613,170	545,000	68,170	112.51%	545,000
3110 · Interest Income	1,349	710	639	10,279	12,413	10,700	1,713	116.01%	10,700
3111 · Interest Income County	0	0	0	(9,437)	3,272	2,600	672	125.83%	2,600
3123 · Special Events/Tournaments	272	800	(528)	13,137	11,439	10,700	739	106.9%	10,700
3124 · Sponsorships	350	1,200	(850)	6,723	4,500	5,200	(700)	86.54%	5,200
3130 · Beverage	5,404	6,500	(1,096)	256,624	266,034	251,000	15,034	105.99%	251,000
3131 · Beverage Discounts	(561)	(450)	(111)	(26,017)	(26,311)	(25,000)	(1,311)	105.24%	(25,000)
3160 · Season Pass Income	0	0	0	136,428	136,367	134,500	1,867	101.39%	134,500
3165 · Resident ID Cards Income	0	0	0	56,854	56,691	55,500	1,191	102.15%	55,500
3168 · Merchandise Sales	2,856	1,000	1,856	152,235	148,658	153,000	(4,342)	97.16%	153,000
3170 · Miscellaneous Income	100	0	100	1,304	4,539	0	4,539	0.0%	0
3171 · Tee Sign Revenue	0	0	0	6,000	6,000	6,000	0	100.0%	6,000
3172 · Facility Rental Fees	19,943	13,950	5,993	41,228	65,482	52,000	13,482	125.93%	52,000
3173 · Skate Rentals	3,350	1,450	1,900	7,155	9,397	5,300	4,097	177.3%	5,300
3180 · Property Tax Income-Current	2,274	0	2,274	602,077	798,228	796,118	2,110	100.26%	796,118
3181 · Property Tax-Delinquent	0	0	0	(13,121)	6	0	6	0.0%	0
3182 · Property Tax Income Debt	3,945	0	3,945	1,223,783	1,282,407	1,278,704	3,703	100.29%	1,278,704
3200 · Specific Ownership Taxes	12,295	9,887	2,408	136,871	152,602	122,500	30,102	124.57%	122,500
3205 · Tournament Premiums	180	0	180	111,926	95,506	105,000	(9,494)	90.96%	105,000
3209 · Donations	0	0	0	(585)	(1,450)	(750)	(700)	193.33%	(750)
3300 · Events	0	500	(500)	4,200	4,135	5,000	(865)	82.7%	5,000
3370 · Grounds Maintenance Income	6,125	6,125	0	6,000	6,125	6,125	0	100.0%	6,125
Total Income	190,126	141,727	48,399	5,111,607	5,656,317	5,305,997	350,320	106.6%	5,305,998
Cost of Goods Sold									
4010 · Cost of Food	4,014	6,015	(2,001)	131,343	140,179	128,000	12,179	109.52%	128,000
4030 · Cost of Beverages	996	1,500	(504)	59,893	63,638	58,500	5,138	108.78%	58,500
6425 · Merchandise	2,722	3,500	(778)	101,729	99,816	104,500	(4,684)	95.52%	104,500
6560 · Rental Supplies	2,400	450	1,950	13,637	18,016	16,000	2,016	112.6%	16,000
Total COGS	10,132	11,465	(1,333)	306,601	321,649	307,000	14,649	104.77%	307,000

**Fraser Valley Metropolitan Recreation District
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	Current Period			2017				Year to date			% YTD	2018
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget			
Gross Profit	179,994	130,262	49,732	4,805,006	5,334,667	4,998,997	335,670	106.71%	4,998,998			
Expense												
5010 · Salaries	73,053	76,419	(3,366)	919,485	996,427	1,016,900	(20,473)	97.99%	1,016,900			
5020 · Wages	43,174	40,770	2,404	808,094	887,748	851,500	36,248	104.26%	851,500			
5024 · Pension Contributions	4,359	4,463	(104)	64,974	70,863	70,064	799	101.14%	70,065			
5025 · Contract Labor	656	750	(94)	25,517	25,540	21,600	3,940	118.24%	21,600			
5030 · Health Insurance	18,566	18,683	(117)	196,675	218,743	223,680	(4,937)	97.79%	223,678			
5040 · Medicare Tax	1,705	1,826	(121)	26,063	28,412	28,094	318	101.14%	28,092			
5050 · Unemployment Tax	1,061	447	614	5,392	5,878	5,606	272	104.87%	5,605			
5060 · Worker's Compensation	1,916	1,415	501	18,398	18,317	16,994	1,323	107.78%	16,994			
6000 · Accounting Fees	0	0	0	13,492	13,500	13,500	0	100.0%	13,500			
6010 · Adult Program Supplies	314	50	264	1,086	2,171	1,600	571	144.76%	1,500			
6020 · Advertising	3,916	4,075	(159)	40,280	41,190	40,000	1,190	102.98%	40,000			
6035 · Aquatics	1,956	1,900	56	4,495	3,552	3,500	52	101.47%	3,500			
6040 · Automobile Mileage	81	945	(864)	2,235	3,083	3,800	(717)	81.13%	3,800			
6070 · Board/Staff Development	65	825	(760)	2,694	2,250	3,000	(750)	75.0%	3,000			
6080 · Cart Paths	0	0	0	1,516	2,968	3,000	(32)	98.94%	3,000			
6090 · Cash (Over)/Short	(175)	0	(175)	(1,455)	(1,863)	0	(1,863)	0.0%	0			
6110 · Cleaning Supplies	878	1,200	(322)	17,112	12,602	12,150	452	103.72%	12,150			
6130 · Clubhouse Landscaping	889	2,025	(1,136)	11,629	5,115	8,000	(2,885)	63.93%	8,000			
6140 · Computer Expense / Support	1,064	1,427	(363)	35,413	38,592	36,350	2,242	106.17%	36,350			
6150 · Consulting Fees	2,500	6,850	(4,350)	14,608	13,608	19,250	(5,642)	70.69%	19,250			
6180 · Credit Card Fees	3,460	2,300	1,160	62,390	66,960	63,250	3,710	105.86%	63,250			
6200 · Driving Range Supplies	0	0	0	5,196	4,816	5,000	(184)	96.31%	5,000			
6210 · Dues, Licenses & Certifications	707	745	(38)	11,431	12,604	11,750	854	107.27%	11,750			
6220 · Election Supplies	0	0	0	0	1,101	8,000	(6,899)	13.76%	8,000			
6240 · Equipment Rental	(42)	575	(617)	8,153	2,501	12,000	(9,499)	20.84%	12,000			
6250 · Equipment Repairs & Parts	3,330	2,690	640	39,958	34,729	36,600	(1,871)	95.94%	36,200			
6265 · Equipment Lease	0	0	0	6,600	6,600	6,600	0	100.0%	6,600			
6273 · Field Trips-Youth	616	200	416	12,916	13,504	12,000	1,504	112.54%	12,000			
6274 · Field Trips-Adult	0	0	0	1,152	1,213	1,500	(287)	80.87%	1,500			
6295 · Fitness	0	150	(150)	2,804	2,111	2,200	(89)	95.95%	2,200			
6310 · Fuel & Oil	917	2,650	(1,733)	22,307	26,162	24,300	1,862	107.66%	24,300			
6315 · Golf Car Lease	0	0	0	87,385	87,385	87,385	0	100.0%	87,385			
6333 · Gymnastics	701	200	501	7,891	7,215	6,000	1,215	120.25%	6,000			
6350 · Irrigation Supplies / Pumphouse	0	0	0	10,760	12,790	10,500	2,290	121.81%	10,500			
6354 · Laundry	546	400	146	5,297	6,714	5,000	1,714	134.28%	5,000			
6355 · League Supplies	112	0	112	4,707	8,808	6,000	2,808	146.81%	6,000			
6360 · Legal Fees	602	2,450	(1,848)	42,909	23,949	14,000	9,949	171.06%	14,000			
6370 · Liability Insurance	4,255	4,254	1	48,630	51,056	51,055	1	100.0%	51,056			
6400 · Maintenance Agreements	6,090	6,450	(360)	23,898	24,304	23,500	804	103.42%	23,500			
6405 · Maintenance & Repair	4,023	7,526	(3,503)	46,161	50,807	46,600	4,207	109.26%	46,500			
6410 · Maint. Supplies/Tools	3,732	5,815	(2,083)	31,720	31,985	34,200	(2,215)	93.52%	34,200			
6420 · Meals	893	1,525	(632)	5,643	5,077	5,750	(673)	88.3%	5,750			
6450 · Office Equipment	973	2,135	(1,162)	19,049	20,214	20,120	94	100.47%	20,120			
6480 · Operating Supplies	1,458	1,460	(2)	30,022	31,319	28,650	2,669	109.32%	28,650			
6485 · Paper/Plastic Goods	1,845	1,295	550	9,902	17,573	15,000	2,573	117.15%	15,000			
6510 · Pest Control	0	0	0	5,004	5,426	6,500	(1,074)	83.48%	6,500			
6518 · Pool Chemicals & Supplies	7,430	3,600	3,830	32,641	31,211	27,400	3,811	113.91%	27,400			
6561 · Payroll Expenses	96	100	(4)	923	1,040	1,000	40	103.95%	1,000			

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	Current Period			2017			Year to date			% YTD	2018
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget	Budget		
6580 · Sand	0	0	0	12,007	11,679	12,000	(321)	97.33%	12,000		
6585 · Satellite TV / Music	483	467	16	5,905	6,090	5,950	140	102.35%	5,950		
6590 · Schools & Seminars	0	3,245	(3,245)	11,125	9,788	13,600	(3,812)	71.44%	13,700		
6600 · Security Systems	178	175	3	2,097	2,122	2,100	22	101.04%	2,100		
6610 · Seeds, Chems & Fertilizer	0	0	0	93,670	96,560	94,000	2,560	102.72%	94,000		
6630 · Signage	0	0	0	1,932	1,898	1,700	198	111.65%	1,700		
6631 · Special Events	230	675	(445)	10,641	8,518	11,150	(2,632)	76.4%	11,150		
6632 · Smallwares	51	725	(674)	995	1,366	2,500	(1,134)	54.65%	2,500		
6634 · Spoilage	350	180	170	2,649	3,020	2,600	420	116.15%	2,600		
6635 · Summer Program Supplies	0	0	0	2,009	1,850	2,000	(150)	92.52%	2,000		
6650 · Telephone	2,644	2,682	(38)	31,936	32,776	32,300	476	101.47%	32,300		
6660 · Toilet Rental & Supplies	0	0	0	4,705	6,024	3,900	2,124	154.46%	3,900		
6680 · Transportation	167	0	167	4,153	6,707	4,000	2,707	167.69%	4,000		
6690 · Trash Removal	378	638	(260)	9,699	6,227	8,550	(2,323)	72.82%	8,550		
6710 · Uniforms	(88)	275	(363)	9,974	12,085	10,800	1,285	111.9%	10,800		
6715 · Utilities	26,021	23,740	2,281	257,944	259,154	269,500	(10,346)	96.16%	269,500		
6720 · Vehicle Maintenance	1,590	550	1,040	3,625	6,585	5,050	1,535	130.4%	5,050		
6730 · Youth Program Supplies	1,324	1,000	324	4,652	4,299	4,500	(201)	95.54%	4,500		
6735 · Volunteer Support	0	250	(250)	225	193	450	(257)	42.87%	450		
6740 · Water System Maintenance	1,107	970	137	12,001	20,079	11,000	9,079	182.53%	11,000		
Total Expense	232,154	246,162	(14,008)	3,275,097	3,474,891	3,448,098	26,793	100.79%	3,447,595		
Net Ordinary Income	(52,160)	(115,900)	63,740	1,529,909	1,859,776	1,550,899	308,877	119.88%	1,551,403		
Other Income/Expense											
Other Income											
3122 · Pole Creek Classic Revenue	0	0	0	20,000	20,000	20,000	0	100.0%	20,000		
3183 · Property Tax Income O&M	0	0	0	70,184	75,166	75,166	0	100.0%	75,166		
3210 · Grant Income	0	0	0	6,250	64,763	60,000	4,763	0.0%	60,000		
3212 · FVRF Scholarship Fund	0	0	0	50	0	0	0	0.0%	0		
3125 · Fund Raising Income	0	0	0	10,598	9,732	7,000	2,732	139.02%	7,000		
3605 · Misc. Income	(75)	0	(75)	25	(9)	0	(9)	0.0%	0		
Total Other Income	(75)	0	(75)	107,108	169,651	162,166	7,485	104.62%	162,166		
Other Expense											
6330 · Grants & Donations	0	0	0	10,250	8,663	7,500	1,163	115.51%	7,500		
6283 · Fund Raising Expenditure	260	0	260	1,608	9,649	7,000	2,649	137.84%	7,000		
9020 · Interest - Bonds	0	0	0	584,844	560,494	560,494	(0)	100.0%	560,494		
9030 · Agent Fees	250	250	0	829	850	850	0	100.0%	850		
9040 · Principal - Bonds	0	0	0	580,000	655,000	655,000	0	100.0%	655,000		
9050 · Treasurer's Fees	311	0	311	94,610	107,954	107,499	455	100.42%	107,499		
6725 · Scholarships	0	0	0	50	0	0	0	0.0%	0		
9078-01 · Capital Exp - CTF	90,000	90,000	0	32,500	90,000	90,000	0	0.0%	90,000		
Total Other Expense	90,821	90,250	571	1,304,692	1,432,610	1,428,343	4,267	100.3%	1,428,343		
Net Other Income	(90,896)	(90,250)	(646)	(1,197,584)	(1,262,958)	(1,266,177)	3,219	99.75%	(1,266,177)		
Net Income	(143,056)	(206,150)	63,094	332,325	596,818	284,722	312,096		285,226		

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

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget
Ordinary Income/Expense									
Income									
3010 - Club Rental Income	0	0	0	21,145	24,985	18,500	6,485	135.1%	18,500
3050 - Driving Range Income	3,735	0	3,735	72,968	81,707	71,500	10,207	114.3%	71,500
3060 - Food	16,817	18,000	(1,183)	381,768	404,610	383,000	21,610	105.6%	383,000
3070 - Food Discounts	(637)	(770)	133	(20,833)	(21,528)	(20,500)	(1,028)	105.0%	(20,500)
3090 - Golf Cart Rentals	0	0	0	221,505	261,769	217,500	44,269	120.4%	217,500
3100 - Greens Fees Income	0	0	0	551,735	613,170	545,000	68,170	112.5%	545,000
3130 - Beverage	5,404	6,500	(1,096)	256,624	266,034	251,000	15,034	106.0%	251,000
3131 - Beverage Discounts	(561)	(450)	(111)	(26,017)	(26,311)	(25,000)	(1,311)	105.2%	(25,000)
3160 - Season Pass Income	0	0	0	136,428	136,367	134,500	1,867	101.4%	134,500
3165 - Resident ID Cards Income	0	0	0	56,854	56,691	55,500	1,191	102.1%	55,500
3168 - Merchandise Sales	2,856	1,000	1,856	152,235	148,658	153,000	(4,342)	97.2%	153,000
3170 - Miscellaneous Income	100	0	100	1,254	948	0	948	0.0%	0
3171 - Tee Sign Revenue	0	0	0	6,000	6,000	6,000	0	100.0%	6,000
3205 - Tournament Premiums	180	0	180	111,926	95,506	105,000	(9,494)	91.0%	105,000
3300 - Events	0	500	(500)	4,200	4,135	5,000	(865)	82.7%	5,000
3370 - Grounds Maintenance Incon	6,125	6,125	0	6,000	6,125	6,125	0	100.0%	6,125
Total Income	34,018	30,905	3,113	1,933,792	2,058,866	1,906,125	152,741	108.0%	1,906,125
Cost of Goods Sold									
4010 - Cost of Food	4,014	6,015	(2,001)	131,343	140,179	128,000	12,179	109.5%	128,000
4030 - Cost of Beverages	996	1,500	(504)	59,893	63,638	58,500	5,138	108.8%	58,500
6425 - Merchandise	116	1,000	(884)	83,169	82,644	87,500	(4,856)	94.4%	87,500
6560 - Rental Supplies	2,400	450	1,950	13,637	18,016	16,000	2,016	112.6%	16,000
Total COGS	7,526	8,965	(1,439)	288,042	304,477	290,000	14,477	105.0%	290,000
Gross Profit	26,492	21,940	4,552	1,645,751	1,754,388	1,616,125	138,263	108.6%	1,616,125
Expense									
5010 - Salaries	26,385	25,956	429	347,433	365,073	360,900	4,173	101.2%	360,900
5020 - Wages	4,592	5,500	(908)	398,014	427,353	417,000	10,353	102.5%	417,000
5024 - Pension Contributions	1,162	1,142	20	28,144	29,928	29,172	756	102.6%	29,171
5025 - Contract Labor	0	0	0	1,343	446	0	446	0.0%	0
5030 - Health Insurance	4,754	4,839	(85)	59,641	55,919	58,077	(2,158)	96.3%	58,077
5040 - Medicare Tax	471	525	(54)	11,826	12,604	12,280	324	102.6%	12,280
5050 - Unemployment Tax	380	91	289	2,447	2,618	2,334	284	112.2%	2,334
5060 - Worker's Compensation	1,090	589	501	8,027	8,470	7,076	1,394	119.7%	7,076
6020 - Advertising	171	50	121	15,863	16,060	14,500	1,560	110.8%	14,500
6040 - Automobile Mileage	0	300	(300)	363	305	650	(345)	47.0%	650
6080 - Cart Paths	0	0	0	1,516	2,968	3,000	(32)	98.9%	3,000
6090 - Cash (Over)/Short	(36)	0	(36)	(1,207)	(967)	0	(967)	0.0%	0
6110 - Cleaning Supplies	165	100	65	3,681	3,969	3,000	969	132.3%	3,000
6130 - Clubhouse Landscaping	0	0	0	5,002	3,630	4,000	(370)	90.8%	4,000
6140 - Computer Expense / Support	369	727	(358)	12,940	13,819	14,500	(681)	95.3%	14,500
6150 - Consulting Fees	0	1,500	(1,500)	3,307	1,550	3,000	(1,450)	51.7%	3,000
6180 - Credit Card Fees	836	525	311	42,239	44,019	43,000	1,019	102.4%	43,000
6200 - Driving Range Supplies	0	0	0	5,196	4,816	5,000	(184)	96.3%	5,000
6210 - Dues, Licenses & Certificat	385	115	270	3,411	3,493	3,200	293	109.2%	3,200

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

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget
6240 · Equipment Rental	77	75	2	6,019	2,227	8,900	(6,673)	25.0%	8,900
6250 · Equipment Repairs & Parts	33	550	(517)	32,050	27,376	28,400	(1,024)	97.8%	28,000
6265 · Equipment Lease	0	0	0	6,600	6,600	6,600	0	0.0%	6,600
6310 · Fuel & Oil	0	0	0	16,746	20,829	17,000	3,829	122.5%	17,000
6315 · Golf Car Lease	0	0	0	87,385	87,385	87,385	0	100.0%	87,385
6350 · Irrigation Supplies / Pumping	0	0	0	7,789	9,377	8,000	1,377	117.2%	8,000
6354 · Laundry	546	400	146	5,297	6,714	5,000	1,714	134.3%	5,000
6360 · Legal Fees	464	500	(36)	25,703	9,803	1,500	8,303	653.6%	1,500
6370 · Liability Insurance	1,559	1,558	1	17,645	18,705	18,705	0	100.0%	18,705
6400 · Maintenance Agreements	0	1,000	(1,000)	2,436	2,436	3,500	(1,064)	0.0%	3,500
6405 · Maintenance & Repair	32	100	(68)	21,085	17,423	16,100	1,323	108.9%	16,000
6410 · Maint. Supplies/Tools	0	0	0	2,578	4,134	4,000	134	103.3%	4,000
6420 · Meals	46	50	(4)	2,199	1,969	2,200	(231)	89.5%	2,200
6450 · Office Equipment	0	1,000	(1,000)	565	1,321	1,500	(179)	88.1%	1,500
6480 · Operating Supplies	79	325	(246)	17,185	17,711	17,500	211	101.2%	17,500
6485 · Paper/Plastic Goods	447	225	222	9,902	12,294	10,000	2,294	122.9%	10,000
6510 · Pest Control	0	0	0	5,004	5,426	6,500	(1,074)	83.5%	6,500
6580 · Sand	0	0	0	12,007	11,679	12,000	(321)	97.3%	12,000
6585 · Satellite TV / Music	295	292	3	3,478	3,545	3,500	45	101.3%	3,500
6590 · Schools & Seminars	0	500	(500)	2,076	2,025	2,900	(875)	67.5%	3,000
6600 · Security Systems	70	70	(0)	839	839	840	(1)	99.9%	840
6610 · Seeds, Chems & Fertilizer	0	0	0	84,798	88,658	85,000	3,658	104.3%	85,000
6630 · Signage	0	0	0	67	276	200	76	0.0%	200
6631 · Special Events	0	0	0	514	680	500	180	135.9%	500
6632 · Smallwares	51	725	(674)	995	1,366	2,500	(1,134)	54.7%	2,500
6634 · Spoilage	350	180	170	2,649	3,020	2,600	420	116.2%	2,600
6650 · Telephone	1,186	1,240	(54)	14,898	15,080	14,850	230	101.6%	14,850
6660 · Toilet Rental & Supplies	0	0	0	962	2,364	1,000	1,364	236.4%	1,000
6690 · Trash Removal	151	405	(254)	4,940	3,098	5,750	(2,652)	53.9%	5,750
6710 · Uniforms	28	75	(47)	7,126	9,037	8,000	1,037	113.0%	8,000
6715 · Utilities	3,969	4,350	(381)	69,998	73,978	78,000	(4,022)	94.8%	78,000
6720 · Vehicle Maintenance	1,066	0	1,066	1,503	2,529	1,500	1,029	168.6%	1,500
6740 · Water System Maintenance	683	370	313	7,735	14,954	6,500	8,454	230.1%	6,500
Total Expense	51,855	55,949	(4,094)	1,429,958	1,480,932	1,449,119	31,813	102.2%	1,448,718
Net Ordinary Income	(25,362)	(34,009)	8,647	215,793	273,456	167,006	106,450		167,407
Other Income/Expense									
Other Income									
3125 · Fund Raising Income	0	0	0	8,990	8,190	6,000	2,190	136.5%	6,000
Total Other Income	0	0	0	8,990	8,190	6,000	2,190	136.5%	6,000
Other Expense									
6283 · Fund Raising Expenditure	0	0	0	0	8,106	6,000	2,106	0.00%	6,000
Total Other Expense	0	0	0	0	8,106	6,000	2,106		6,000
Net Other Income	0	0	0	8,990	84	0	84	0.00%	0
Net Income	(25,362)	(34,009)	8,647	224,783	273,540	167,006	106,534		167,407

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

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget
Ordinary Income/Expense									
Income									
3031 · Memberships	4,764	4,050	714	326,524	349,326	319,500	29,826	109.3%	319,500
3032 · Punch Cards	6,233	8,900	(2,667)	135,569	148,062	126,500	21,562	117.0%	126,500
3033 · Daily Admissions	39,435	30,250	9,185	262,896	287,780	254,000	33,780	113.3%	254,000
3034 · Gymnastics Programs	10,597	8,000	2,597	89,653	103,911	89,400	14,511	116.2%	89,400
3035 · Aquatic Programs	(99)	1,100	(1,199)	28,542	28,012	33,500	(5,488)	83.6%	33,500
3036 · Fitness Programs	2,468	3,000	(532)	50,410	53,727	52,500	1,227	102.3%	52,500
3037 · Child Care	405	825	(420)	6,127	4,661	6,000	(1,339)	77.7%	6,000
3038 · Vending	662	700	(38)	3,416	3,069	3,000	69	102.3%	3,000
3039 · Climbing Wall	230	200	30	4,528	4,290	4,000	290	107.3%	4,000
3040 · Retail Sales	3,472	3,500	(28)	26,639	23,933	26,000	(2,067)	92.1%	26,000
3041 · Concessions	1,190	900	290	7,844	7,960	7,700	260	103.4%	7,700
3080 · User Fees-Adult	26,248	650	25,598	36,013	56,418	19,200	37,218	293.8%	19,200
3085 · User Fees-Youth	8,966	13,250	(4,284)	154,084	155,778	147,500	8,278	105.6%	147,500
3110 · Interest Income	1,301	700	601	10,099	12,082	10,500	1,582	115.1%	10,500
3111 · Interest Income County	0	0	0	(14,678)	1,326	1,000	326	132.6%	1,000
3123 · Special Events/Tournaments	272	800	(528)	13,137	11,439	10,700	739	106.9%	10,700
3124 · Sponsorships	350	1,200	(850)	6,723	4,500	5,200	(700)	86.5%	5,200
3170 · Miscellaneous Income	0	0	0	50	3,591	0	3,591	0.0%	0
3172 · Facility Rental Fees	19,943	13,950	5,993	41,228	65,482	52,000	13,482	125.9%	52,000
3173 · Skate Rentals	3,350	1,450	1,900	7,155	9,397	5,300	4,097	177.3%	5,300
3180 · Property Tax Income-Current	2,274	0	2,274	602,077	798,228	796,118	2,110	0.0%	796,118
3181 · Property Tax-Delinquent	0	0	0	(18,252)	2	0	2	0.0%	0
3200 · Specific Ownership Taxes	12,295	9,887	2,408	136,871	152,602	122,500	30,102	124.6%	122,500
3209 · Donations	0	0	0	(585)	(1,450)	(750)	(700)	193.3%	(750)
Total Income	144,355	103,312	41,043	1,916,069	2,284,123	2,091,368	192,755	109.2%	2,091,368
Cost of Goods Sold									
6425 · Merchandise	2,606	2,500	106	18,560	17,172	17,000	172	101.0%	17,000
Total COGS	2,606	2,500	106	18,560	17,172	17,000	172	101.0%	17,000
Gross Profit	141,749	100,812	40,937	1,897,509	2,266,951	2,074,368	192,583	109.3%	2,074,368
Expense									
5010 · Salaries	46,668	50,463	(3,795)	572,052	631,354	656,000	(24,646)	96.2%	656,000
5020 · Wages	38,582	35,270	3,312	410,079	460,395	434,500	25,895	106.0%	434,500
5024 · Pension Contributions	3,197	3,321	(124)	36,829	40,936	40,892	44	100.1%	40,894
5025 · Contract Labor	656	750	(94)	24,175	25,095	21,600	3,495	116.2%	21,600
5030 · Health Insurance	13,812	13,844	(32)	137,034	162,824	165,603	(2,779)	98.3%	165,600
5040 · Medicare Tax	1,234	1,301	(67)	14,237	15,808	15,814	(6)	100.0%	15,812
5050 · Unemployment Tax	681	356	325	2,946	3,261	3,272	(11)	99.7%	3,272
5060 · Worker's Compensation	827	826	1	10,371	9,847	9,918	(71)	99.3%	9,918
6000 · Accounting Fees	0	0	0	13,492	13,500	13,500	0	100.0%	13,500
6010 · Adult Program Supplies	314	50	264	1,086	2,171	1,600	571	144.8%	1,500
6020 · Advertising	3,745	4,025	(280)	24,417	25,131	25,500	(369)	98.6%	25,500
6035 · Aquatics	1,956	1,900	56	4,495	3,552	3,500	52	101.5%	3,500
6040 · Automobile Mileage	81	645	(564)	1,872	2,778	3,150	(372)	88.2%	3,150
6070 · Board/Staff Development	65	825	(760)	2,694	2,250	3,000	(750)	75.0%	3,000
6090 · Cash (Over)/Short	(138)	0	(138)	(248)	(896)	0	(896)	0.0%	0

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

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget
6110 · Cleaning Supplies	713	1,100	(387)	13,431	8,632	9,150	(518)	94.3%	9,150
6130 · Clubhouse Landscaping	889	2,025	(1,136)	6,628	1,484	4,000	(2,516)	37.1%	4,000
6140 · Computer Expense / Support	695	700	(5)	22,474	24,773	21,850	2,923	113.4%	21,850
6150 · Consulting Fees	2,500	5,350	(2,850)	11,302	12,058	16,250	(4,192)	74.2%	16,250
6180 · Credit Card Fees	2,624	1,775	849	20,151	22,941	20,250	2,691	113.3%	20,250
6210 · Dues, Licenses & Certificatio	322	630	(308)	8,021	9,111	8,550	561	106.6%	8,550
6220 · Election Supplies	0	0	0	0	1,101	8,000	(6,899)	0.0%	8,000

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

	Current Period			2017 YTD Actual	Year to date			% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance		
6240 · Equipment Rental	(120)	500	(620)	2,134	273	3,100	(2,827)	8.8%	3,100
6250 · Equipment Repairs & Parts	3,297	2,140	1,157	7,909	7,353	8,200	(847)	89.7%	8,200
6273 · Field Trips-Youth	616	200	416	12,916	13,504	12,000	1,504	112.5%	12,000
6274 · Field Trips-Adult / Teen	0	0	0	1,152	1,213	1,500	(287)	80.9%	1,500
6295 · Fitness	0	150	(150)	2,804	2,111	2,200	(89)	96.0%	2,200
6310 · Fuel & Oil	917	2,650	(1,733)	5,561	5,332	7,300	(1,968)	73.0%	7,300
6333 · Gymnastics	701	200	501	7,891	7,215	6,000	1,215	120.3%	6,000
6350 · Irrigation Supplies / Pumphous	0	0	0	2,971	3,414	2,500	914	136.5%	2,500
6355 · League Supplies	112	0	112	4,707	8,808	6,000	2,808	146.8%	6,000
6360 · Legal Fees	138	1,950	(1,813)	17,206	14,145	12,500	1,645	113.2%	12,500
6370 · Liability Insurance	2,696	2,696	(0)	30,985	32,351	32,350	1	100.0%	32,351
6400 · Maintenance Agreements	6,090	5,450	640	21,462	21,868	20,000	1,868	109.3%	20,000
6405 · Maintenance & Repair	3,991	7,426	(3,435)	25,076	33,385	30,500	2,885	109.5%	30,500
6410 · Maint. Supplies/Tools	3,732	5,815	(2,083)	29,142	27,852	30,200	(2,348)	92.2%	30,200
6420 · Meals	847	1,475	(628)	3,444	3,108	3,550	(442)	87.6%	3,550
6450 · Office Equipment	973	1,135	(162)	18,483	18,893	18,620	273	101.5%	18,620
6480 · Operating Supplies	1,379	1,135	244	12,837	13,609	11,150	2,459	122.1%	11,150
6485 · Paper/Plastic Goods	1,399	1,070	329	0	5,279	5,000	279	0.0%	5,000
6518 · Pool Chemicals & Supplies	7,430	3,600	3,830	32,641	31,211	27,400	3,811	113.9%	27,400
6561 · Payroll Expenses	96	100	(4)	923	1,040	1,000	40	104.0%	1,000
6585 · Satellite TV / Music	187	175	12	2,427	2,544	2,450	94	103.8%	2,450
6590 · Schools & Seminars	0	2,745	(2,745)	9,048	7,763	10,700	(2,937)	72.6%	10,700
6600 · Security Systems	108	105	3	1,258	1,283	1,260	23	101.8%	1,260
6610 · Seeds, Chems & Fertilizer	0	0	0	8,872	7,902	9,000	(1,098)	87.8%	9,000
6630 · Signage	0	0	0	1,865	1,622	1,500	122	108.1%	1,500
6631 · Special Events	230	675	(445)	10,128	7,839	10,650	(2,811)	73.6%	10,650
6635 · Summer Program Supplies	0	0	0	2,009	1,850	2,000	(150)	92.5%	2,000
6650 · Telephone	1,458	1,442	16	17,038	17,696	17,450	246	101.4%	17,450
6660 · Toilet Rental & Supplies	0	0	0	3,743	3,660	2,900	760	126.2%	2,900
6680 · Transportation	167	0	167	4,153	6,707	4,000	2,707	167.7%	4,000
6690 · Trash Removal	226	233	(7)	4,759	3,129	2,800	329	111.7%	2,800
6710 · Uniforms	(116)	200	(316)	2,848	3,048	2,800	248	108.8%	2,800
6715 · Utilities	22,051	19,390	2,661	187,947	185,176	191,500	(6,324)	96.7%	191,500
6720 · Vehicle Maintenance	525	550	(25)	2,121	4,056	3,550	506	114.2%	3,550
6730 · Youth Program Supplies	1,324	1,000	324	4,652	4,299	4,500	(201)	95.5%	4,500
6735 · Volunteer Support	0	250	(250)	225	193	450	(257)	42.9%	450
6740 · Water System Maintenance	424	600	(176)	4,267	5,125	4,500	625	113.9%	4,500
Total Expense	180,300	190,213	(9,913)	1,845,139	1,993,959	1,998,979	(5,020)	99.8%	1,998,877
Net Ordinary Income	(38,551)	(89,401)	50,850	52,370	272,992	75,389	197,603		75,492
Other Income/Expense									
Other Income									
3122 · Pole Creek Classic Revenue	0	0	0	20,000	20,000	20,000	0	100.0%	20,000
3125 · Fund Raising Income	0	0	0	1,608	1,542	1,000	542	154.2%	1,000
3183 · Property Tax Income O&M	0	0	0	70,184	75,166	75,166	0	100.0%	75,166
3210 · Grant Income	0	0	0	2,750	4,763	0	4,763	0.0%	0
3212 · FVRF Scholarship Fund	0	0	0	50	0	0	0	0.0%	0
3605 · Lost and Found	(75)	0	(75)	25	(9)	0	(9)	0.0%	0
Total Other Income	(75)	0	(75)	94,618	101,461	96,166	5,295	105.5%	96,166

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

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget
Other Expense									
6330 · Grants & Donations	0	0	0	10,250	8,663	7,500	1,163	115.5%	7,500
6725 · FVRF Scholarships	0	0	0	50	0	0	0	0.0%	0
6283 · Fund Raising Expenditure	260	0	260	1,608	1,542	1,000	542	154.2%	1,000
9050 · Treasurer's Fees	114	0	114	32,897	43,736	43,564	172	100.4%	43,564
Total Other Expense	374	0	374	44,805	53,942	52,064	1,878	103.6%	52,064
Net Other Income	(448)	0	(448)	49,812	47,520	44,102	3,418	107.7%	44,102
Net Income	(39,000)	(89,401)	50,401	102,183	320,511	119,491	201,020		119,594
					115.65%				105.83%

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

	Current Period			2017 YTD Actual	Year to date			% YTD Budget	2018 Budget
	Actual	Budget	Variance		Actual	Budget	Variance		
Income									
3210 - Grants & Donations	200,000	206,027	(6,027)	0	440,994	444,027	(3,033)	0.0%	444,027
Total Income	200,000	206,027	(6,027)	0	440,994	444,027	(3,033)	0.0%	444,027
Gross Profit	200,000	206,027	(6,027)	0	440,994	444,027	(3,033)	0.0%	444,027
	200,000	206,027	(6,027)	0	440,994	444,027	(3,033)	0.0%	444,027
Other Expense									
9077 - Capital Expenditure-Parks & Rec									
9077-04 - Ice Rink Refrigeration Project	214,607	259,192	(44,586)	0	540,438	585,000	(44,562)	0.0%	585,000
9077-01 - Capital Exp - Parks & Rec	7,139	3,601	3,538	42,963	70,039	66,500	3,539	105.3%	66,500
9077-02 - Capital Lease - Parks & Rec	599	600	(1)	6,591	7,190	7,200	(10)	99.9%	7,200
Total 9077 - Total Capital-Parks & Rec	222,345	263,393	(41,048)	49,554	617,667	658,700	(41,033)	93.8%	658,700
9078 - Capital Expenditure-Golf Course									
9078-01 - Capital Exp - Golf Course	0	3,458	(3,458)	120,532	95,543	99,000	(3,457)	96.5%	99,000
9078-02 - Capital Lease - Golf Course	912	912	(0)	160,818	143,878	143,922	(44)	100.0%	143,922
Total 9078 - Total Capital-Golf Course	912	4,370	(3,458)	281,350	239,421	242,922	(3,501)	98.6%	242,922
Total Other Expense	223,257	267,763	(44,507)	330,904	857,088	901,622	(44,534)	95.1%	901,622
	(223,257)	(267,763)	44,507	(330,904)	(857,088)	(901,622)	44,534	95.1%	(901,622)
Net Income	(23,257)	(61,736)	38,480	(330,904)	(416,094)	(457,595)	41,501		(457,595)
Parks and Recreation	2018 Budget	Actual To Date							
Mini Bus Vehicle Lease	7,200	7,190							
Total Capital Leases	7,200	7,190							
IceBox Refrigeration	585,000	540,438							
Functional Training Package	3,000	2,957							
Gymnastics Ninja Package	3,500	3,669							
Ice Resurfacing Machine	-	-							
Treadmills (3)	32,000	33,308							
Website Upgrade	8,500	6,500							
Pool LED Lighting Retrofit	3,500	4,609							
Recreation Center Siding Repairs	5,000	-							
Recreation Center Interior/Exterior Paint/Stain	5,000	2,029							
Maintenance Lift	6,000	9,200							
Security Camera Upgrades	-	4,009							
(2) Suit Spinners	0	3,758							
Total Capital - Parks & Recreation	658,700	617,667							
Pole Creek Golf Club	2018 Budget	Actual To Date							
2014 - 5 Year Equipment Lease (11943, 11944,	40,603	40,605							
2015 - 5 Year Equipment Lease (12022 /Ally)	29,886	29,881							
2016 - 5 Year Equipment Lease (12055, 12056)	35,757	35,755							
2017 - 5 Year Equipment Lease (12103)	21,176	21,177							
2018 - 5 Year Equipment Lease (12139)	16,500	16,458							
Total Capital Leases	143,922	143,877							
Dumpster Enclosures	15,000	-							
Beverage Cooler	3,500	-							
Injector Pump	3,500	3,800							
Ridge Pump Station Upgrade	77,000	76,990							
Lake Screen Repair	-	4,750							
Sandwich Prep Table	-	3,631							
Pro Shop carpet	-	3,657							
wastewater Pumps	-	2,715							
Total Capital - Pole Creek Golf Club	242,922	239,419							

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

	Current Period			2017	Year to date			% YTD	2018
	Actual	Budget	Variance	YTD Actual	Actual	Budget	Variance	Budget	Budget
Ordinary Income/Expense									
Income									
3020 - Conservation Trust income	7,760	7,500	260	27,411	28,640	28,000	640	102.3%	28,000
3110 - Interest Income	48	10	38	180	332	200	132	165.8%	200
Total Income	7,808	7,510	298	27,591	28,971	28,200	771	102.7%	28,200
Gross Profit	7,808	7,510	298	27,591	28,971	28,200	771	102.7%	28,200
Net Ordinary Income	7,808	7,510	298	27,591	28,971	28,200	771	102.7%	28,200
Other Income/Expense									
Other Income									
3210-1 - Grant Income	0	0	0	3,500	60,000	60,000	0	100.0%	60,000
Total Other Income	0	0	0	3,500	60,000	60,000	0		60,000
Other Expense									
9070 - Capital Expenditures	90,000	90,000	0	32,500	90,000	90,000	0	100.0%	90,000
Total Other Expense	90,000	90,000	0	32,500	90,000	90,000	0	100.0%	90,000
Net Other Income	(90,000)	(90,000)	0	(29,000)	(30,000)	(30,000)	0	0.0%	(30,000)
Net Income	(82,192)	(82,490)	298	(1,409)	(1,029)	(1,800)	771		(1,800)