BOARD OF DIRECTORS MEETING AGENDA

Tuesday, October 27, 2026, 5:30pm
Grand Park Community Recreation Center

I. CALL TO ORDER

II. ROLL CALL/DECLARATION OF QUORUM/CONFLICT DISCLOSURE

III. REVIEW AND APPROVAL OF MINUTES
   a. September 22, 2026 Meeting Minutes

IV. OPEN FORUM
   The Board provides an opportunity for the public to comment on items not on the agenda.
   Comments by the public shall only be made during the "Open Forum" portion of the meeting and shall be limited to three minutes per individual, unless additional opportunity is given at the Board's discretion.

V. New Business
   a. Review 2027 draft budget

VI. Action Items
   a. Review and possible approval of 2027 compensation plan
      i. 2027 wage/salary ranges
      ii. 2027 wage/salary increases
      iii. 2027 health insurance plan

VII. DEPARTMENT REPORTS
   a. Financial Report – September 2026
   b. Pole Creek Golf Club
   c. Grand Park Community Recreation Center
   d. Recreation Programming
   e. Fraser Valley Sports Complex
   f. Facilities Maintenance
   g. Foundry Cinema and Bowl
   h. District Administration

VIII. ADJOURNMENT

Join Meeting Via Zoom:
https://us02web.zoom.us/j/7271087488
Dial in: +1 346 248 7799
Meeting ID: 727 108 7488

FVMRD Mission:

Our mission is to provide fun and memorable experiences for our community and guests through innovative, quality programs and facilities that promote health and wellbeing.

BOARD OF DIRECTORS MEETING MINUTES
Tuesday, September 22, 2026, 5:30 pm
Meeting held at Grand Park Community Recreation Center and via Zoom

I. CALL TO ORDER

President Tim Gagnon called the meeting to order at 5:35pm.

II. ROLL CALL/DECLARATION OF QUORUM/CONFLICT DISCLOSURE

Tim Gagnon, Rick Holden, Tom Overton, Elle Soles, and Piper Ehlen (zoom) were in attendance. The Board members had no conflicts to disclose.

Staff present: *Scott Ledin, Meaghan Brugge, Laura Fischer, Kristen Webb, Avalon Mays, Samantha Pritchard, Jules Sheldon, Kristen Pinnick, Emily Weida, Brian Brigance, Austin DeGarmo, Jesse Dickinson (zoom)*

Public present (signed-in): *Conner Nelson, Parks Thomson, Lauren Panasewicz, John Henley, Roby Bull, Michael Miller (zoom)*

III. REVIEW AND APPROVAL OF MINUTES

a. August 25, 2026 Meeting Minutes: *Elle Soles motioned to approve the minutes as presented; Tom Overton seconded; all in favor 5-0.*

IV. OPEN FORUM

The Board provides the opportunity for the public to comment on items that are not on the agenda. *Comments by the public shall only be made during the Open Forum portion of the meeting and shall be limited to three minutes per individual, unless additional opportunity is given at the Board's discretion.*
Connor Nelson and Parks Thomson gave an update on the Winter Park Film Festival held at The Foundry earlier this month. Attendance increased 100% from last year with 1700 attendees this year. They thanked Brian and the Foundry staff for contributing to the success of the festival weekend.

V. DEPARTMENT REPORTS

a. Financial Report – August 2026: *Meaghan Brugge gave a verbal summary of the written report. District wide revenues in August were $28k less than budget. District wide costs of goods sold were $5k better than budget. District wide expenses were $20k less than budget. The District ended the month $3k less than budget and is $62k better than budget year to date.*

Parks and Rec Combined August revenue was $14k better than budget. Costs were in line with budget and expenses were $3k less than budget. Parks and Rec Combined ended the month $18k better than budget and is $62k better than budget year to date.

Pole Creek Combined August revenue was $48k less than budget. Costs of goods sold were $10k under budget and expenses were $18k less than budget. Pole Creek ended the month $21k less than budget and is $39k less than budget year to date.

The Foundry August revenue was $4k better than budget. Costs of goods sold were $5k over budget and expenses were $1k over budget. The Foundry ended the month $2k less than budget and is $39k better than budget year to date.

District wide capital expenditures for August were $36k and include vehicle and equipment lease payments, completion of the Foundry carpet project, deposit for the pool air handler unit, and the start of Pole Creek's Ridge course irrigation design project.

b. Pole Creek Golf Club: *Jesse Dickinson gave a verbal update to the written report. Moving to cart path only has been very helpful in maintaining the course for the rest of this season and next season. Due to recent rains the ponds are full for the first time this season. The Bistro menu and hours will be reduced as the end of the season approaches.*

c. Grand Park Community Recreation Center: *Avalon Mays gave a verbal update to the written report. The Rec Center recently hosted a CPRA section meeting that had 20 facility professionals attending in person from across the state. It's currently GPCRC Maintenance Week, staff are working hard to clean, repair, and update the facility. Welcome to Emily Weida, new Guest Services Supervisor. Goodbye to Jules Sheldon, Fitness & Gymnastics Supervisor, who has announced she is moving out of state early next month.*

d. Recreation Programming: *The September lifeguard class was cancelled due to low enrollment. Thanks to the Fraser Valley Recreation Foundation and a local donor for funding the purchase of a new pace clock in the pool area. Upcoming Rec Center events include the Fall Open House October 3rd, Health & Wellness Fair October 17th, and the Annual Holiday Craft Fair November 14th.*

e. Fraser Valley Sports Complex: *Austin DeGarmo gave a verbal update to the written report. The FVSC hosted the Fraser Valley Doubles Volleyball tournament with 320 participating teams. The rink sport court has been removed for the season, and the IceBox plans to open October 1st.*

f. Facilities Maintenance: *Scott Ledin gave a verbal update to the written report. Thanks to the Maintenance team for leading and coordinating projects, repairs, and cleaning during GPCRC Maintenance Week.*

g. Foundry Cinema & Bowl: *Brian Brigance gave a verbal update to the written report. Eighty new seats have been ordered to replace the seating in one theatre. The best of the existing seats will be used to replace worn seats in the other theatre. League bowling has started on Monday and Tuesday nights. Brian and Tyler attended the Shamrock Food Show today in Denver.*

h. District Administration: *Scott Ledin gave a verbal update to the written report. The Board and Staff Retreat is scheduled for Thursday, October 15th. The FVMRD Community Needs Assessment continues with upcoming focus groups and community engagement events, work on the draft survey, and data gathering for a district wide Level of Service and Conditions Assessment. Intergovernmental agreements between FVMRD, the Town of Fraser, and East Grand School District are in the process of being updated. Scott presented the IceBox Improvement Committee's conceptual design of a potential IceBox expansion project. There is no current budget for this project, all work thus far has been done by the all-volunteer committee.*

VI. ADJOURMENT

Tom Overton motioned to adjourn the meeting; Tim Gagnon seconded; all in favor 5-0. The meeting was adjourned at 6:26pm.

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005

BUDGET YEAR: 2026

DISTRICT BUDGET SUMMARY	2024 ORIGINAL BUDGET	2024 FINAL BUDGET	2024 ACTUAL	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 FINAL BUDGET	2026 YEAR END PROJ.	2027 DRAFT BUDGET
RESERVE FUNDS BEGINNING BALANCE	**3,992,574**	**3,992,574**	**3,992,574**	**3,114,482**	**3,114,482**	**3,111,980**	**3,111,980**	**3,921,625**
OPERATING REVENUES								
GOLF COURSE	3,146,800	3,051,645	3,062,461	3,337,313	3,456,950	0	3,352,935	3,569,777
PARKS & RECREATION	1,786,250	1,918,273	1,908,363	2,185,964	2,098,650	0	2,159,332	2,262,124
FOUNDRY	1,283,000	1,349,337	1,388,888	1,524,499	1,546,250	0	1,643,054	1,753,498
FUNDRAISING / GRANTS	19,250	25,126	24,373	33,820	16,400	0	17,995	23,000
CERTIFICATES OF PARTICIPATION (FOUNDRY)	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	**6,235,300**	**6,344,381**	**6,384,085**	**7,081,596**	**7,118,250**	**0**	**7,173,316**	**7,608,399**
NON-OPERATING REVENUES								
INTEREST INCOME	115,000	120,852	122,450	122,422	105,000	0	105,000	102,775
INTEREST INCOME - PROPERTY TAXES	1,800	3,896	4,267	4,377	3,500	0	0	5,700
MISCELLANEOUS / GRANTS	0	0	0	3,766	0	0	8,000	18,506
PROPERTY TAXES	1,921,324	1,998,934	1,997,946	2,025,706	2,167,705	0	2,167,705	2,194,947
SPECIFIC OWNERSHIP TAXES	152,000	156,157	154,714	164,591	164,000	0	164,000	157,605
TOTAL NON-OPERATING REVENUES	**2,190,124**	**2,279,839**	**2,279,377**	**2,320,862**	**2,440,205**	**0**	**2,444,705**	**2,479,533**
CONSERVATION TRUST REVENUES								
CONSERVATION TRUST	40,000	59,812	56,846	37,082	35,000	0	35,000	35,000
CONSERVATION TRUST - INTEREST	75	23	26	22	25	0	25	25
TOTAL CONSERVATION TRUST REVENUE	**40,075**	**59,835**	**56,872**	**37,104**	**35,025**	**0**	**35,025**	**35,025**
DEBT SERVICE REVENUES								
PROPERTY TAXES	1,272,668	1,272,647	1,273,032	1,253,905	1,259,095	0	1,259,095	1,285,791
INTEREST INCOME - PROPERTY TAXES	2,000	2,499	2,825	2,732	2,200	0	2,200	2,200
TOTAL DEBT SERVICE REVENUES	**1,274,668**	**1,275,146**	**1,275,857**	**1,256,637**	**1,261,295**	**0**	**1,261,295**	**1,287,991**
GPCRC EXPANSION PROJECT								
CERTIFICATES OF PARTICIPATION	0	0	0	0	0	0	0	0
INTEREST INCOME	25,000	50,047	50,047	0	0	0	0	0
FUNDRAISING / GRANTS	1,528,025	1,769,893	1,768,420	0	0	0	0	0
TOTAL GPCRC EXPANSION PROJECT REVENUES	**1,553,025**	**1,819,940**	**1,818,467**	**0**	**0**	**0**	**0**	**0**
TOTAL REVENUES	**11,293,192**	**11,779,141**	**11,814,657**	**10,696,199**	**10,854,775**	**0**	**10,914,341**	**11,410,948**
OPERATING EXPENSES								
GOLF COURSE	2,537,142	2,493,581	2,482,264	2,641,471	2,829,038	0	2,781,858	2,876,318
PARKS & RECREATION	2,778,542	2,852,536	2,814,873	2,982,399	3,193,880	0	3,199,292	3,438,824
ADMINISTRATION	568,449	551,373	545,746	623,262	672,010	0	691,104	768,909
FOUNDRY	1,226,602	1,287,981	1,283,652	1,360,641	1,460,018	0	1,496,785	1,564,713
FUND RAISING	750	750	0	480	500	0	500	500
OPERATING GRANTS	11,500	12,509	12,507	12,055	11,350	0	11,100	600
TOTAL OPERATING EXPENSES	**7,122,985**	**7,198,730**	**7,139,042**	**7,620,308**	**8,166,796**	**0**	**8,180,640**	**8,649,864**
NON-OPERATING EXPENSES								
TREASURER'S FEES	**96,066**	**100,114**	**100,064**	**107,969**	**108,385**	**0**	**108,385**	**109,747**
DEBT SERVICE EXPENSES								
BOND INTEREST AND PRINCIPAL	1,210,000	1,210,000	1,210,000	1,188,900	1,197,900	0	1,197,900	1,191,000
TREASURER FEES	63,633	63,633	63,762	62,834	62,955	0	62,955	64,290
TOTAL DEBT SERVICE EXPENSES	**1,273,633**	**1,273,633**	**1,273,762**	**1,251,734**	**1,260,855**	**0**	**1,260,855**	**1,255,290**
TOTAL EXPENSE	**8,492,684**	**8,572,477**	**8,512,868**	**8,980,011**	**9,536,036**	**0**	**9,549,880**	**10,014,901**
GENERAL RESERVE FUND INCREASE (DECREASE)	**540,317**	**705,956**	**738,922**	**814,481**	**569,130**	**0**	**611,651**	**446,077**
FOUNDRY RESERVE FUND INCREASE (DECREASE)	**56,398**	**61,356**	**105,236**	**163,858**	**86,232**	**0**	**146,269**	**188,785**
GOLF COURSE FUND INCREASE (DECREASE)	**609,658**	**558,064**	**580,198**	**695,842**	**627,912**	**0**	**571,077**	**693,459**
CONSERVATION TRUST FUND INCREASE (DECREASE)	**34,075**	**3,787**	**824**	**(12,896)**	**35,025**	**0**	**35,025**	**35,025**
GPCRC EXPANSION PROJECT FUND INCREASE (DECREASE)	**1,553,025**	**1,819,940**	**1,818,467**	**0**	**0**	**0**	**0**	**0**
DEBT SERVICE FUND INCREASE (DECREASE)	**1,035**	**1,513**	**2,095**	**4,903**	**440**	**0**	**440**	**32,701**
NET REVENUE OVER (UNDER) EXPENSES	**2,794,508**	**3,150,616**	**3,245,741**	**1,666,188**	**1,318,739**	**0**	**1,364,461**	**1,396,047**
TOTAL FUNDS AVAILABLE (net revenue and reserve)	**6,787,082**	**7,143,190**	**7,238,315**	**4,780,670**	**4,433,220**	**3,111,980**	**4,476,441**	**5,317,672**
CAPITAL EXPENDITURES								
CAPITAL EXPENDED - POLE CREEK	653,553	654,270	654,271	621,489	482,183	0	447,855	443,958
CAPITAL EXPENDED - GPCRC EXPANSION PROJECT	2,636,192	2,903,107	2,901,633	0	0	0	0	0
CAPITAL EXPENDED - FOUNDRY	140,000	96,852	96,853	65,058	90,000	0	72,312	55,000
CAPITAL EXPENDED - PARKS & REC	395,451	503,434	471,075	536,567	469,520	0	459,342	363,866
TOTAL CAPITAL EXPENDITURES	**3,825,196**	**4,157,664**	**4,123,832**	**1,223,114**	**1,041,703**	**0**	**979,509**	**862,824**
CAPITAL EXPENDITURES - CONSERVATION TRUST FUNDS	**6,000**	**56,048**	**56,048**	**50,000**	**0**	**0**	**0**	**0**

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005								
BUDGET YEAR: 2026								
	2024	**2024**	**2024**	**2025**	**2026**	**2026**	**2026**	**2027**
DISTRICT BUDGET SUMMARY	**ORIGINAL BUDGET**	**FINAL BUDGET**	**ACTUAL**	**ACTUAL**	**ORIGINAL BUDGET**	**FINAL BUDGET**	**YEAR END PROJ.**	**DRAFT BUDGET**
RESERVES								
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	69,343	39,055	36,091	23,196	71,116	36,091	71,116	106,141
TABOR RESERVES STATE MANDATE (RESTRICTED)	75,000	75,000	95,000	129,000	75,000	129,000	129,000	129,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	289,601	290,079	290,661	295,564	291,101	290,661	291,101	323,802
RESERVE FUND COMMUNITY GARDENS	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
RESERVE FUND - GPCRC EXPANSION	0	0	0	0	0	0	0	0
GENERAL RESERVE FUND (UNASSIGNED, 6% as of 2022)	427,379	431,924	428,343	457,218	490,008	0	490,838	518,992
GENERAL RESERVE FUND - FOUNDRY (ASSIGNED)	234,651	281,216	322,040	409,595	307,232	#DIV/0!	472,118	600,810
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	1,069,956	1,017,120	1,033,390	1,085,912	1,157,727	#DIV/0!	1,187,882	1,428,021
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	786,954	842,131	899,956	1,148,070	970,333	#DIV/0!	1,270,569	1,339,081
TOTAL RESERVES	**2,961,885**	**2,985,526**	**3,114,482**	**3,557,556**	**3,371,517**	**#DIV/0!**	**3,921,625**	**4,454,848**
NET INCREASE (DECREASE) IN FUND BALANCE	**(1,030,689)**	**(1,007,048)**	**(878,092)**	**443,074**	**257,036**	**#DIV/0!**	**809,645**	**533,223**
BEGINNING FUND BALANCE	**3,992,574**	**3,992,574**	**3,992,574**	**3,114,482**	**3,114,482**	**3,111,980**	**3,111,980**	**3,921,625**
ENDING RESERVE FUNDS	**2,961,885**	**2,985,526**	**3,114,482**	**3,557,556**	**3,371,517**	**#DIV/0!**	**3,921,625**	**4,454,848**

MONTHLY FINANCIAL / BUDGET SUMMARY

Attached is the financial report for SEPTEMBER 2026. The following provides a summary of the month as compared to the budget. A monthly budget has been put together for all departments for 2026. Monthly Revenues were budgeted based on historical averages as well as last year's actual data.

District-wide:

1. District-wide revenues for September were better than budget by $7k but are $212k better than budget for the year-to-date.
2. Costs of Goods sold were $7k better than budget and $31k better than budget for the year-to-date.
3. District-wide expenses for the month of September were $31k better than budget and $34k over budget for the year-to-date.
4. The District ended September $45k better than budget and is $209k better than budget for the year-to-date.

Parks & Recreation Combined:

1. Revenue for Parks and Rec Combined was $7k better than budget for the month and $174k better than budget for the year.
2. Costs were on budget for the month and year.
3. Expenses were $7k better than budget for the month and are $38k over budget for the year.
4. Parks and Rec Combined ended the month $14k better than budget and $134k better than budget year-to-date.

District Administration:

1. Revenues were $3k better than budget and are $20k better than budget for the year due to interest collection.
2. Expenses were $2k better than budget for the month and are $27k over budget for the year due to wages and benefits for the overlap of Finance Directors during the transition slightly offset by savings in hourly wages.
3. District Admin ended September $5k better than budget and is $8k less than budget for the year.

General Recreation:

1. September revenue was $6k better than budget and is $44k better than budget for the year.
    a. Adult/Teen Program fees were on budget.
    b. Youth Program fees were $1k better than budget due to doubling participation in afterschool program over same time last year.
    c. Youth Specialty Programs were $3k better than budget due to dance program registration.
    d. Special Events were on budget.
2. Expenses were $1k better than budget; year to date expenses are $30k over budget due to unbudgeted but necessary repairs to program vehicles, wages, and youth program supplies and field trips; slightly offset by savings in benefits.
3. General Rec ended the month $7k better than budget and is $14k better than budget for the year.

Parks & Athletics / Ice Rink:

1. Revenues for September were $4k less than budget due to no rentals and no concessions for the month. Parks & Athletics revenue is $25k better than budget for the year mainly due to daily admission and rentals over the winter.
2. COGS were on budget.
3. Expenses were on budget and are $21k over budget for the year-to-date mainly due to wages.
4. The Parks and Athletics department ended the month $4k less than budget and $4k better than budget for the year.

Recreation Center:

1. Revenue for September was $2k better than budget mainly due to daily admissions over labor day weekend and is $85k better than budget for the year.
2. Costs and Expenses were $4k better than budget due to labor savings for September and are $1k better than budget for the year.
3. The Rec Center ended September $6k better than budget and $124k better than budget for the year.

Pole Creek Golf Club Combined:

1. September Revenues were less than budget by $3k and are $41k less than budget for the year.
2. Cost of Goods Sold were better than budget by $6k and are $36k better than budget year-to-date.
3. Expenses were under budget by $27k and are $30k better than budget year-to-date.
4. The Golf Course ended September $21k less than budget and $39k less than budget year-to-date.

Pro Shop:

1. September Revenues we less than budget by $2k and are $49k less than budget for the year mainly due to a shift from retail rounds to season pass rounds and some lost rounds due to cart path only.
2. Cost of Goods Sold were $2k better than budget and are $23k better than budget and slightly over budget as a percent of revenue year-to-date.
3. Expenses were on budget and are $16k better than budget year-to-date.
4. The Pro Shop ended September on budget and $10k less than budget year-to-date.

Turf Maintenance:

1. Expenses were $23k better than budget due to savings in labor. Expenses are $17K better than budget for the year mainly due to saving in labor and benefits; slightly offset by seeds and chemicals, utilities for early watering, and the pond repair project.
2. Turf Maintenance ended September $24k better than budget and is $17k better than budget for the year.

Food & Beverage:

1. September revenues were $1k under budget partially due to lack of beverage cart option.
2. Cost of Goods were $5k better than budget and favorable as a percent of revenue.
3. Expenses were $4k under budget but are $3K over for the year due to equipment repairs.
4. The restaurant ended September $7k better than budget due to timing of expense and is $17k better than budget for the year.

Foundry Cinema and Bowl

1. Revenue in September was $5k better than budget and is $81K better than budget for the year.
    a. Bowling was $2k better than budget.
    b. Movie and Concessions were on budget.
    c. Food and beverage sales were $2k better than budget.
    d. Rentals, leagues, sponsorships, and arcade were $3k better than budget.
2. Costs of Goods Sold were on budget.
3. Expenses were $2k over budget due to wages, utilities, and credit card fees.
4. The Foundry ended September $3k better than budget but is $52k better than budget for the year.

Debt Service:

1. September collections were $2k under budget and are $3k under budget for the year.

Capital Expenditures:

1. Total capital expenditures for September were $76k
    a. Lease payments on vehicles and equipment were $1k.
    b. The Pool Air Handler Unit was completed and a final payment of $29k was made.
    c. The Aquatics sprinkler replacement project was completed and a payment of $22k was made.
    d. The Foundry theater seat replacement project was started and a 50% deposit of $24K was made.

Fraser Valley Metropolitan Recreation District - District Wide Totals

September 30, 2026	Current Period			2025 YTD	Year to Date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
District Administration								
Total Income	34,364	31,044	3,320	2,023,277	2,153,768	2,134,197	19,571	2,215,316
Total Expense	42,774	44,867	2,093	567,724	628,507	600,897	(27,610)	779,151
Net Income	(8,410)	(13,823)	5,413	1,455,553	1,525,261	1,533,300	(8,039)	1,436,165
General Recreation								
Total Income	16,143	10,475	5,668	217,232	266,603	223,100	43,503	265,600
Total Expense	36,978	38,122	1,144	399,302	463,524	433,840	(29,684)	541,162
Net Income	(20,836)	(27,647)	6,811	(182,070)	(196,921)	(210,740)	13,819	(275,562)
Parks & Athletics								
Total Income	8,168	12,425	(4,257)	143,339	164,975	139,725	25,250	266,100
Total Cost of Goods	415	450	35	3,701	5,549	3,350	(2,199)	6,000
Total Expense	44,496	44,983	487	476,597	532,315	513,606	(18,709)	708,623
Net Income	(36,742)	(33,008)	(3,734)	(336,958)	(372,889)	(377,231)	4,342	(448,523)
Rec Center								
Total Income	100,105	97,965	2,140	1,472,597	1,535,796	1,450,589	85,207	1,808,239
Total Cost of Goods	(183)	433	616	8,638	7,984	9,303	1,319	13,000
Total Expense	147,102	150,046	2,944	1,364,795	1,390,390	1,428,031	37,641	1,938,189
Net Income	(46,813)	(52,514)	5,701	99,163	137,422	13,255	124,167	(142,950)
Pro Shop								
Total Income	362,354	364,350	(1,996)	2,468,318	2,512,299	2,560,823	(48,524)	2,632,300
Total Cost of Goods	40,256	41,933	1,677	185,742	170,745	193,822	23,077	216,473
Total Expense	89,070	88,807	(263)	677,604	682,474	698,342	15,868	780,672
Net Income	233,028	233,610	(582)	1,604,972	1,659,080	1,668,659	(9,579)	1,635,155
Food & Beverage								
Total Income	123,582	124,928	(1,346)	735,152	770,010	763,180	6,830	803,400
Total Cost of Goods	35,387	40,080	4,693	219,307	237,754	250,340	12,586	263,400
Total Expense	49,374	52,884	3,510	375,118	417,400	414,933	(2,467)	495,222
Net Income	38,821	31,964	6,857	140,728	114,857	97,907	16,950	44,778
Turf Maintenance								
Total Income	0	0	0	15,825	6,500	6,000	500	21,250
Total Expense	72,778	96,267	23,489	818,059	871,413	887,706	16,293	1,073,271
Net Income	(72,778)	(96,267)	23,489	(802,234)	(864,913)	(881,706)	16,793	(1,052,021)
Total Golf Course								
Total Income	485,935	489,278	(3,343)	3,219,295	3,288,809	3,330,003	(41,194)	3,456,950
Total Cost of Goods	75,643	82,013	6,370	405,048	408,499	444,162	35,663	479,873
Total Expense	211,221	237,958	26,737	1,870,781	1,971,286	2,000,981	29,695	2,349,165
Net Income	199,071	169,307	29,764	943,466	909,024	884,860	24,164	627,912
Total Parks & Recreation								
Total Income	158,779	151,909	6,870	3,856,444	4,121,143	3,947,611	173,532	4,555,255
Total Cost of Goods	231	883	652	12,339	13,533	12,653	(880)	19,000
Total Expense	271,349	278,018	6,669	2,808,418	3,014,737	2,976,374	(38,363)	3,967,125
Net Income	(112,801)	(126,992)	14,191	1,035,688	1,092,873	958,584	134,289	569,130
Total Foundry								
Total Income	81,256	76,163	5,093	1,071,801	1,173,927	1,092,561	81,366	1,546,250
Total Cost of Goods	15,948	15,757	(191)	213,470	244,226	240,346	(3,880)	339,280
Total Expense	61,091	59,072	(2,019)	687,892	759,408	734,283	(25,125)	1,120,738
Net Income	4,217	1,334	2,883	170,439	170,292	117,932	52,360	86,232
Debt Service								
Total Income	527	2,407	(1,880)	1,246,194	1,247,987	1,251,383	(3,396)	1,261,295
Total Expense	429	515	86	256,962	249,053	249,119	66	1,260,855
Net Income	98	1,892	(1,794)	989,232	998,935	1,002,264	(3,329)	440
Total Conservation Trust								
Total Income	8,270	8,003	267	26,331	26,836	25,619	1,217	35,025
Total Expense	0	0	0	0	0	0	0	0
Net Income	8,270	8,003	267	26,331	26,836	25,619	1,217	35,025
Total District Wide								
Total Income	734,767	727,760	7,007	9,420,064	9,858,703	9,647,177	211,526	10,854,775
Total Cost of Goods	91,822	98,653	6,831	630,858	666,259	697,161	30,902	838,153
Total Expense	544,090	575,563	31,473	5,624,052	5,994,484	5,960,757	(33,727)	8,697,883
Net Income	98,855	53,544	45,311	3,165,154	3,197,960	2,989,259	208,701	1,318,739
Capital Expenditures								
Total Income	0	0	0	0	4,700	0	4,700	0
Total Expense	75,813	75,814	1	817,850	824,265	824,279	15	1,041,703
Net Income	(75,813)	(75,814)	1	(817,850)	(819,565)	(824,279)	4,715	(1,041,703)

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	BUDGET
Ordinary Income/Expense								
Income								
3010 Club Rental Income	2,596	4,900	(2,304)	29,656	28,317	30,500	(2,183)	30,500
3011 Bowling Sales	18,362	16,200	2,162	328,390	325,862	322,400	3,462	430,000
3020 Conservation Trust income	8,268	8,000	268	26,315	26,823	25,600	1,223	35,000
3031 Memberships	51,698	54,450	(2,752)	579,644	593,366	560,825	32,541	720,000
3032 Punch Cards	10,345	9,025	1,320	134,278	141,173	124,150	17,023	160,000
3033 Daily Admissions	15,244	9,900	5,344	287,339	287,229	275,575	11,654	379,000
3034 Gymnastics Programs	7,812	11,950	(4,139)	109,751	122,963	108,125	14,838	145,000
3034-1 CARA Meet Host Income	0	0	0	5,544	5,076	5,500	(424)	5,500
3035 Aquatic Programs	2,662	2,650	12	31,313	34,250	37,675	(3,425)	45,000
3036-1 Fitness Memberships	670	1,000	(330)	0	11,141	10,800	341	15,000
3036 Fitness Programs	6,678	4,400	2,278	86,162	89,149	70,600	18,549	85,000
3037 Child Care	40	350	(310)	0	893	2,850	(1,957)	4,000
3038 Vending / Arcade	1,836	2,625	(789)	31,703	33,089	32,875	214	45,000
3039 Climbing Wall	1,600	1,000	600	6,348	6,694	8,050	(1,356)	9,500
3040 Retail Sales	486	800	(314)	18,002	16,719	17,175	(456)	24,000
3041 Concessions	6,911	7,000	(89)	101,739	122,307	108,500	13,807	151,000
3043 Movie Sales	9,989	10,400	(411)	187,869	245,130	209,600	35,530	285,000
3045 Lesson Revenue	0	200	(200)	1,869	826	2,000	(1,174)	2,000
3050 Driving Range Income	14,685	16,000	(1,315)	117,590	121,536	124,000	(2,464)	133,000
3060 Food	77,992	70,400	7,592	535,184	585,535	550,800	34,735	635,000
3070 Food Discounts	(4,920)	(4,125)	(795)	(27,146)	(32,517)	(28,459)	(4,058)	(30,000)
3080 Program Fees-Adult / Teen	2,790	2,500	290	29,910	34,920	31,350	3,570	37,600
3085 Program Fees-Youth	5,343	3,800	1,543	97,652	131,129	104,025	27,104	122,000
3086 Youth Specialty Programs	7,063	3,675	3,388	104,142	116,609	103,300	13,309	105,000
3090 Golf Cart Rentals	63,312	61,000	2,312	464,795	457,315	465,000	(7,686)	475,000
3100 Greens Fees Income	195,662	190,000	5,662	1,167,602	1,130,122	1,201,000	(70,878)	1,225,000
3101 Advance Booking Fee	0	0	0	0	59,932	33,000	26,932	33,000
3110 Interest Income	12,524	10,946	1,578	88,729	96,570	76,107	20,463	105,025
3111 Interest Income County	0	356	(356)	5,268	3,748	5,514	(1,766)	5,700
3123 Special Events Income	1,328	500	828	4,107	5,529	4,000	1,529	5,550
3124 Sponsorships	1,500	3,600	(2,100)	34,745	30,240	34,100	(3,860)	56,000
3130 Beverage	85,590	93,000	(7,410)	612,477	613,682	619,105	(5,423)	745,000
3131 Beverage Discounts	(2,256)	(5,054)	2,798	(25,908)	(13,170)	(27,641)	14,471	(29,000)
3160 Season Pass Income	(33)	0	(33)	219,412	251,540	225,000	26,540	225,000
3165 Resident ID Cards Income	250	800	(550)	117,486	137,873	137,000	873	137,000
3168 Merchandise Sales	49,627	45,200	4,427	254,498	243,352	254,975	(11,623)	267,000
3169 Rental Club Sales	4,000	8,000	(4,000)	11,500	10,820	13,000	(2,180)	24,000
3171 Tee Sign Revenue	0	0	0	6,250	6,500	6,000	500	6,000
3172 Facility Rental Fees	8,305	5,525	2,780	57,899	82,447	60,000	22,447	123,500
3173 Skate Rentals	0	0	0	6,291	11,766	6,300	5,466	14,500
3180 Property Tax Income-Current	770	3,551	(2,781)	1,800,698	1,922,524	1,927,809	(5,285)	1,942,816
3181 Property Tax-Delinquent	(13)	0	(13)	(405)	(429)	0	(429)	0
3182 Property Tax Income Debt	531	2,301	(1,770)	1,244,341	1,246,775	1,249,369	(2,594)	1,259,095
3200 Specific Ownership Taxes	15,215	16,300	(1,085)	127,089	124,215	126,800	(2,585)	164,000
3205 Tournaments & Leagues - Adult	45,817	53,750	(7,933)	148,614	138,609	151,100	(12,491)	215,000
3206 Tournaments & Leagues - Youth	70	0	70	15,029	16,057	15,400	657	17,000
3300 Events	0	250	(250)	132	0	500	(500)	1,000

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	BUDGET
3370 Grounds Maintenance Income	0	0	0	75	0	0	0	7,250
Total Income	730,346	727,125	3,221	9,183,976	9,624,234	9,421,254	202,980	10,597,536
Cost of Goods Sold								
4010 Cost of Food	28,842	25,740	(3,102)	185,028	218,057	203,624	(14,433)	236,400
4030 Cost of Beverages	15,785	23,250	7,465	146,134	133,170	154,776	21,606	186,250
6425 Merchandise	40,073	31,566	(8,507)	180,539	171,794	184,925	13,131	196,473
6426 Cost of Movies	3,918	5,200	1,282	77,976	102,577	104,800	2,223	142,500
6427 Cost of Concessions	3,205	2,097	(1,108)	27,340	33,726	30,836	(2,890)	43,530
6560 Rental Supplies	0	10,800	10,800	13,841	6,936	18,200	11,264	33,000
Total COGS	91,822	98,653	6,831	630,858	666,259	697,161	30,902	838,153
Gross Profit	638,524	628,472	10,052	8,553,119	8,957,975	8,724,093	233,882	9,759,383
Expense								
5010 Salaries	119,809	118,494	(1,315)	1,111,721	1,215,431	1,194,952	(20,479)	1,550,000
5020 Wages	194,403	221,402	26,999	1,619,742	1,761,700	1,760,627	(1,073)	2,196,000
5024 Retirement Contributions	16,659	19,635	2,976	149,907	161,082	177,241	16,159	226,070
5025 Contract Labor	10,525	9,183	(1,342)	93,455	98,055	95,951	(2,104)	132,100
5030 Health Insurance	29,578	32,370	2,792	249,769	284,650	290,244	5,594	387,479
5040 Medicare Tax	4,981	5,107	126	42,932	46,738	44,495	(2,243)	58,415
5050 Unemployment Tax	687	706	19	5,922	6,447	6,139	(308)	8,059
5060 Worker's Compensation	5,476	5,475	(1)	51,584	49,221	49,285	64	65,710
6000 Accounting Fees	0	0	0	17,000	17,000	17,500	500	17,500
6010 Adult Program Supplies	146	150	4	4,127	3,376	3,900	524	6,000
6020 Advertising & Promotion	76	50	(26)	46,798	39,667	38,142	(1,525)	50,200
6035 Aquatics	872	850	(22)	1,561	1,974	3,110	1,136	3,500
6040 Automobile Mileage	110	110	0	1,136	1,268	1,655	387	2,050
6060 Bank Charges	0	0	0	0	0	0	0	0
6070 Board/Staff Development	1,438	1,500	62	9,499	8,500	8,500	(0)	13,000
6080 Cart Paths	0	0	0	1,331	204	200	(4)	3,000
6090 Cash (Over)/Short	(84)	0	84	1,622	252	0	(252)	0
6110 Cleaning Supplies	442	475	33	22,739	16,184	20,826	4,642	30,800
6120 Climbing Wall Supplies	389	400	11	952	1,208	1,375	167	1,500
6130 Center Landscaping	207	450	243	24,352	25,529	23,900	(1,629)	27,400
6131 Community Gardens	0	0	0	0	3,787	4,500	713	4,500
6140 Computer Expense / Support	1,991	2,797	806	64,241	75,442	73,807	(1,635)	91,825
6150 Consulting Fees	512	550	38	13,813	2,541	3,575	1,034	34,000
6180 Credit Card Fees	18,795	18,667	(128)	154,540	181,602	164,416	(17,186)	195,450
6200 Driving Range Supplies	0	0	0	6,635	6,889	10,000	3,111	10,000
6210 Dues, Licenses & Certifications	421	95	(326)	21,267	23,883	23,875	(8)	26,300
6220 Election Supplies	0	0	0	111	0	0	0	0
6240 Equipment Rental	686	2,016	1,330	83,557	27,384	29,864	2,480	33,900
6250 Equipment Repairs & Parts	1,385	1,375	(10)	59,500	59,562	55,470	(4,092)	64,300
6265 Equipment Lease	0	0	0	7,098	7,098	7,100	2	7,100
6273 Field Trips-Youth	257	0	(257)	6,714	16,803	8,500	(8,303)	8,500
6274 Field Trips-Adult / Teen	0	0	0	0	0	900	900	1,200
6295 Fitness	424	500	76	6,829	1,615	4,100	2,485	5,000
6310 Fuel & Oil	3,941	4,025	84	26,009	26,691	33,975	7,284	43,500
6315 Golf Car Lease	22,090	20,723	(1,367)	126,968	191,458	190,568	(890)	190,568
6333 Gymnastics	225	225	0	10,387	10,155	9,750	(405)	14,000

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	BUDGET
6350 Irrigation Supplies / Pumphouse	320	1,900	1,580	21,969	23,344	28,000	4,656	28,000
6354 Laundry	2,848	3,100	252	13,714	16,692	12,816	(3,876)	15,700
6355 League & Tournament Supplies	0	0	0	8,676	6,413	10,000	3,587	13,000
6360 Legal Fees	873	550	(323)	4,778	8,352	4,360	(3,992)	12,500
6365 Lesson	0	0	0	0	(270)	500	770	500
6370 Liability Insurance	11,097	11,098	1	90,423	100,169	99,875	(294)	133,167
6400 Maintenance Agreements	0	0	0	43,930	36,175	38,540	2,365	69,750
6405 Maintenance & Repair	6,160	7,050	890	136,306	112,080	127,500	15,420	170,000
6410 Maint. Supplies/Tools	23,280	20,150	(3,130)	51,108	71,080	66,353	(4,727)	71,300
6420 Meals	1,414	1,460	46	3,648	4,288	4,435	148	8,900
6450 Equipment Expense / Furniture	1,388	1,358	(30)	16,046	21,036	19,626	(1,410)	23,500
6480 Operating Supplies	2,289	1,625	(664)	32,148	35,917	31,940	(3,977)	38,750
6485 Paper Goods / Supplies	4,294	4,487	193	27,150	28,102	29,800	1,698	34,500
6510 Pest Control	607	600	(7)	30	1,516	1,500	(16)	8,000
6518 Pool Chemicals	5,023	4,800	(223)	23,529	32,147	30,200	(1,947)	35,500
6561 Payroll Expenses	2,390	2,200	(190)	19,699	21,052	19,289	(1,763)	25,000
6580 Sand	0	0	0	15,828	17,242	14,500	(2,742)	20,000
6585 Satellite TV / Music	579	595	16	8,891	7,837	8,360	523	11,575
6590 Schools & Seminars	99	660	561	23,709	20,670	23,768	3,098	37,700
6600 Security Systems	189	191	2	2,061	1,704	1,727	23	2,700
6610 Seed & Chemicals	(684)	0	684	130,936	132,801	131,200	(1,601)	132,000
6630 Signage	0	0	0	1,741	2,092	2,500	408	2,500
6631 Special Events	31	25	(6)	1,778	1,969	2,525	556	3,500
6632 Smallwares	0	0	0	3,224	2,027	3,500	1,473	4,500
6634 Spoilage	0	0	0	0	0	0	0	0
6635 Rec Camp Supplies	15	25	10	5,008	3,904	5,215	1,311	6,000
6650 Telephone	3,320	2,967	(353)	32,063	29,174	26,920	(2,254)	37,200
6660 Toilet Rental & Supplies	0	150	150	3,716	3,728	1,850	(1,878)	4,000
6680 Transportation	7,436	7,275	(161)	7,192	7,957	7,775	(182)	7,775
6690 Trash Removal	788	953	165	14,605	15,030	17,740	2,710	23,250
6710 Uniforms	49	50	1	10,768	13,347	13,916	569	18,450
6715 Utilities	28,567	29,250	683	255,267	273,284	258,218	(15,066)	359,000
6720 Vehicle Maintenance	0	0	0	8,635	17,063	10,075	(6,988)	14,500
6730 Youth Program Supplies	0	0	0	5,531	12,265	6,100	(6,165)	6,800
6735 Volunteer & Employee Support	0	0	0	2,301	318	350	32	7,000
6740 Water System Maintenance	4,848	5,000	152	36,742	30,716	35,500	4,784	45,000
Total Expense	543,661	574,849	31,188	5,106,964	5,484,620	5,454,915	(29,705)	6,940,443
Net Ordinary Income	94,863	53,623	41,240	3,446,155	3,473,355	3,269,178	204,177	2,818,940
Other Income/Expense								
Other Income								
3210-1 Grant Income	0	0	0	700	0	0	0	600
3122 Grand Classic Revenue	0	0	0	0	0	0	0	15,000
3183 Property Tax Income O&M	96	411	(315)	209,676	223,920	223,151	769	224,889
3125 Fund Raising Income	0	0	0	710	0	750	(750)	8,750
3170-1 Misc. Income	4,325	224	4,101	25,002	10,549	2,022	8,527	8,000
Total Other Income	4,420	635	3,785	236,088	234,469	225,923	8,546	257,239
Other Expense								
6329-1 Grant Expense	0	0	0	0	0	0	0	600

Fraser Valley Metropolitan Recreation District
Budget to Actual - District Wide

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	BUDGET
6330 FVMRD Grants & Donations	0	0	0	8,500	11,000	10,500	(500)	10,500
6283 Fund Raising Expenditure	0	0	0	6,403	0	750	750	8,750
9020 Interest - Bonds / COPs	0	0	0	336,300	326,175	321,675	(4,500)	643,350
9030 Agent Fees	400	400	0	2,900	2,900	2,900	0	2,900
9040 Principal - Bonds / COPs	0	0	0	0	0	0	0	920,000
9050 Treasurer's Fees	29	314	285	162,985	169,789	170,017	228	171,340
2502 Internal Funds Transfer	0	0	0	0	0	0	0	0
Total Other Expense	429	714	285	517,088	509,864	505,842	(4,022)	1,757,440
Net Other Income	3,992	(79)	4,071	(281,000)	(275,395)	(279,919)	4,524	(1,500,201)
Net Income	**98,855**	**53,544**	**45,311**	**3,165,154**	**3,197,960**	**2,989,259**	**208,701**	**1,318,739**

Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
Ordinary Income/Expense								
Income								
3010 Club Rental Income	2,596	4,900	(2,304)	29,656	28,317	30,500	(2,183)	30,500
3038 Vending / Arcade	0	0	0	0	69	0	69	0
3045 Lesson Revenue	0	200	(200)	1,869	826	2,000	(1,174)	2,000
3050 Driving Range Income	14,685	16,000	(1,315)	117,590	121,536	124,000	(2,464)	133,000
3060 Food	64,140	60,500	3,640	396,724	424,328	417,400	6,928	440,000
3070 Food Discounts	(4,920)	(4,125)	(795)	(27,139)	(32,517)	(28,459)	(4,058)	(30,000)
3090 Golf Cart Rentals	63,312	61,000	2,312	464,795	457,315	465,000	(7,686)	475,000
3100 Greens Fees Income	195,662	190,000	5,662	1,167,602	1,130,122	1,201,000	(70,878)	1,225,000
3101 Advance Booking Fee	0	0	0	0	59,932	33,000	26,932	33,000
3130 Beverage	67,923	73,200	(5,277)	390,265	392,712	400,305	(7,593)	420,000
3131 Beverage Discounts	(2,256)	(5,054)	2,798	(25,906)	(13,170)	(27,641)	14,471	(29,000)
3160 Season Pass Income	(33)	0	(33)	219,412	251,540	225,000	26,540	225,000
3165 Resident ID Cards Income	250	800	(550)	117,486	137,873	137,000	873	137,000
3168 Merchandise Sales	49,627	45,200	4,427	254,498	243,352	254,975	(11,623)	267,000
3169 Rental Club Sales	4,000	8,000	(4,000)	11,500	10,820	13,000	(2,180)	24,000
3171 Tee Sign Revenue	0	0	0	6,250	6,500	6,000	500	6,000
3205 Tournaments & Leagues - Adult	32,255	38,250	(5,995)	79,210	70,175	75,000	(4,825)	75,000
3300 Events	0	250	(250)	132	0	500	(500)	1,000
3370 Grounds Maintenance Income	0	0	0	75	0	0	0	7,250
Total Income	487,241	489,121	(1,880)	3,204,020	3,289,728	3,328,580	(38,852)	3,441,750
Cost of Goods Sold								
4010 Cost of Food	23,966	21,780	(2,186)	131,273	151,907	150,264	(1,643)	158,400
4030 Cost of Beverages	11,421	18,300	6,879	88,033	85,847	100,076	14,229	105,000
6425 Merchandise	40,256	31,133	(9,123)	171,901	163,809	175,622	11,813	183,473
6560 Rental Supplies	0	10,800	10,800	13,841	6,936	18,200	11,264	33,000
Total COGS	75,643	82,013	6,370	405,048	408,499	444,162	35,663	479,873
Gross Profit	411,598	407,108	4,490	2,798,971	2,881,229	2,884,418	(3,189)	2,961,877
Expense								
5010 Salaries	32,127	31,557	(570)	309,699	316,125	315,579	(546)	410,250
5020 Wages	94,932	117,360	22,428	596,673	617,437	661,800	44,363	760,000
5024 Retirement Contributions	6,795	8,081	1,286	47,338	50,570	60,246	9,676	73,436
5030 Health Insurance	7,282	7,277	(5)	57,605	65,513	65,484	(29)	87,315
5040 Medicare Tax	2,176	2,159	(17)	15,155	15,570	14,358	(1,212)	19,203
5050 Unemployment Tax	300	298	(2)	2,090	2,148	1,980	(168)	2,649
5060 Worker's Compensation	2,391	2,391	(0)	22,558	20,132	21,521	1,389	28,694
6020 Advertising & Promotion	76	50	(26)	21,031	22,356	20,800	(1,556)	21,500
6040 Automobile Mileage	0	0	0	222	331	550	219	550
6080 Cart Paths	0	0	0	1,331	204	200	(4)	3,000
6090 Cash (Over)/Short	16	0	(16)	275	(51)	0	51	0
6110 Cleaning Supplies	119	125	6	3,279	3,094	4,900	1,806	5,000
6130 Center Landscaping	0	0	0	19,476	21,451	21,500	49	25,000
6140 Computer Expense / Support	734	1,452	718	10,528	15,907	16,957	1,050	24,050
6150 Consulting Fees	0	0	0	0	0	1,000	1,000	1,000
6180 Credit Card Fees	12,343	13,359	1,016	85,076	99,076	90,309	(8,767)	95,000
6200 Driving Range Supplies	0	0	0	6,635	6,889	10,000	3,111	10,000

Fraser Valley Metropolitan Recreation District
Pole Creek Golf Course

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
6210 Dues, Licenses & Certifications	148	0	(148)	3,998	5,569	4,900	(669)	4,900
6240 Equipment Rental	101	1,901	1,800	69,955	14,545	15,909	1,364	19,200
6250 Equipment Repairs & Parts	1,313	1,325	12	40,309	34,973	34,225	(748)	37,000
6265 Equipment Lease	0	0	0	7,098	7,098	7,100	2	7,100
6310 Fuel & Oil	3,674	3,750	76	18,749	20,659	25,000	4,341	30,000
6315 Golf Car Lease	22,090	20,723	(1,367)	126,968	191,458	190,568	(890)	190,568
6350 Irrigation Supplies / Pumphouse	320	1,900	1,580	20,747	22,060	25,000	2,940	25,000
6354 Laundry	2,156	2,400	244	9,348	11,289	8,816	(2,473)	9,500
6360 Legal Fees	873	550	(323)	1,776	6,992	2,000	(4,992)	2,000
6365 Lesson	0	0		0	(270)	500		500
6370 Liability Insurance	3,521	3,521	0	27,902	31,688	31,687	(1)	42,250
6400 Maintenance Agreements	0	0	0	5,534	6,464	8,050	1,586	11,250
6405 Maintenance & Repair	758	750	(8)	23,865	37,123	21,800	(15,323)	23,000
6410 Maint. Supplies/Tools	0	0	0	7,037	11,581	11,500	(81)	12,000
6420 Meals	0	0	0	1,026	1,230	1,300	70	2,000
6450 Equipment Expense / Furniture	0	0	0	4,413	6,102	6,500	398	6,500
6480 Operating Supplies	1,176	650	(526)	13,281	19,540	17,250	(2,290)	18,500
6485 Paper Goods / Supplies	2,435	2,587	152	11,412	14,834	14,500	(334)	14,500
6510 Pest Control	607	600	(7)	30	1,516	1,500	(16)	8,000
6561 Payroll Expenses	881	800	(81)	4,397	5,115	4,489	(626)	5,500
6580 Sand	0	0	0	15,828	17,242	14,500	(2,742)	20,000
6585 Satellite TV / Music	0	0	0	3,137	2,158	2,670	512	4,100
6590 Schools & Seminars	0	0	0	8,123	5,522	5,518	(4)	12,750
6600 Security Systems	73	75	2	644	654	675	21	900
6610 Seed & Chemicals	(684)	0	684	119,481	124,911	120,000	(4,911)	120,000
6630 Signage	0	0	0	656	258	500	242	500
6632 Smallwares	0	0	0	2,214	1,261	2,750	1,489	3,000
6650 Telephone	1,099	884	(215)	12,753	9,584	7,956	(1,628)	11,000
6660 Toilet Rental & Supplies	0	150	150	341	353	500	147	500
6690 Trash Removal	0	133	133	2,433	2,224	2,950	726	6,000
6710 Uniforms	49	50	1	9,241	9,871	9,466	(405)	11,000
6715 Utilities	7,674	7,100	(574)	64,096	67,979	65,668	(2,311)	81,500
6720 Vehicle Maintenance	0	0	0	3,073	856	950	94	2,000
6735 Volunteer & Employee Support	0	0	0	47	60	100	40	2,000
6740 Water System Maintenance	3,665	4,000	335	25,973	22,033	27,000	4,967	30,000
Total Expense	211,221	237,958	26,737	1,864,857	1,971,286	2,000,981	29,695	2,341,165
Net Ordinary Income	200,376	169,150	31,226	934,114	909,943	883,437	26,506	620,712
Other Income/Expense								
Other Income								
3170-1 Misc. Income	(1,306)	157	(1,463)	15,275	(919)	1,423	(2,342)	7,200
3125 Fund Raising Income	0	0	0	0	0	0	0	8,000
Total Other Income	(1,306)	157	(1,463)	15,275	(919)	1,423	(2,342)	15,200
Other Expense								
6283 Fund Raising Expenditure	0	0	0	5,923	0	0	0	8,000
Total Oter Expense	0	0	0	5,923	0	0	0	8,000
Net Other Income	(1,306)	157	(1,463)	9,352	(919)	1,423	(2,342)	7,200
Net Income	**199,071**	**169,307**	**29,764**	**943,466**	**909,024**	**884,860**	**24,164**	**627,912**

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
Ordinary Income/Expense								
Income								
3031 Memberships	51,698	54,450	(2,752)	579,644	593,366	560,825	32,541	720,000
3032 Punch Cards	10,345	9,025	1,320	134,278	141,173	124,150	17,023	160,000
3033 Daily Admissions	15,244	9,900	5,344	287,339	287,229	275,575	11,654	379,000
3034 Gymnastics Programs	7,812	11,950	(4,139)	109,751	122,963	108,125	14,838	145,000
3034-1 CARA Meet Host Income	0	0	0	5,544	5,076	5,500	(424)	5,500
3035 Aquatic Programs	2,662	2,650	12	31,313	34,250	37,675	(3,425)	45,000
3036 Fitness Programs	6,678	4,400	2,278	86,162	89,149	70,600	18,549	85,000
3036-1 Fitness Memberships	670	1,000	(330)	0	11,141	10,800	341	15,000
3037 Child Care	40	350	(310)	0	893	2,850	(1,957)	4,000
3038 Vending / Arcade	0	625	(625)	2,068	3,255	1,875	1,380	2,500
3039 Climbing Wall	1,600	1,000	600	6,348	6,694	8,050	(1,356)	9,500
3040 Retail Sales	486	800	(314)	18,002	16,719	17,175	(456)	24,000
3041 Concessions	(224)	900	(1,124)	6,713	7,105	6,700	405	12,000
3080 Program Fees-Adult / Teen	2,790	2,500	290	29,910	34,920	31,350	3,570	37,600
3085 Program Fees-Youth	5,343	3,800	1,543	97,652	131,129	104,025	27,104	122,000
3086 Youth Specialty Programs	7,063	3,675	3,388	104,142	116,609	103,300	13,309	105,000
3110 Interest Income	12,522	10,943	1,579	88,713	96,557	76,088	20,469	105,000
3111 Interest Income County	0	250	(250)	3,254	2,371	3,500	(1,129)	3,500
3123 Special Events Income	1,328	500	828	4,107	5,529	4,000	1,529	5,550
3124 Sponsorships	0	0	0	2,225	5,500	1,600	3,900	14,000
3172 Facility Rental Fees	2,755	4,425	(1,670)	36,525	54,240	40,300	13,940	78,500
3173 Skate Rentals	0	0	0	6,291	11,766	6,300	5,466	14,500
3180 Property Tax Income-Current	770	3,551	(2,781)	1,800,698	1,922,524	1,927,809	(5,285)	1,942,816
3181 Property Tax-Delinquent	(8)	0	(8)	(244)	(265)	0	(265)	0
3200 Specific Ownership Taxes	15,215	16,300	(1,085)	127,089	124,215	126,800	(2,585)	164,000
3205 Tournaments & Leagues - Adult	7,962	8,500	(538)	54,004	45,694	53,300	(7,606)	98,000
3206 Tournaments & Leagues - Youth	70	0	70	15,029	16,057	15,400	657	17,000
Total Income	152,818	151,494	1,324	3,636,558	3,885,859	3,723,672	162,187	4,313,966
Cost of Goods Sold								
6425 Merchandise	(183)	433	616	8,638	7,984	9,303	1,319	13,000
6427 Cost of Concessions	415	450	35	3,701	5,549	3,350	(2,199)	6,000
Total COGS	231	883	652	12,339	13,533	12,653	(880)	19,000
Gross Profit	152,587	150,611	1,976	3,624,219	3,872,325	3,711,019	161,306	4,294,966
Expense								
5010 Salaries	74,808	74,783	(25)	731,252	784,914	757,835	(27,079)	981,750
5020 Wages	73,431	78,273	4,842	754,467	870,060	841,134	(28,926)	1,101,000
5024 Retirement Contributions	8,159	9,706	1,547	86,285	91,815	99,146	7,331	129,328
5025 Contract Labor	10,525	9,183	(1,342)	93,455	98,055	95,951	(2,104)	132,100
5030 Health Insurance	18,214	21,468	3,254	171,137	183,312	192,134	8,822	256,663
5040 Medicare Tax	2,146	2,233	87	21,480	23,938	23,233	(705)	30,200
5050 Unemployment Tax	296	309	13	2,963	3,302	3,207	(95)	4,167
5060 Worker's Compensation	2,819	2,819	(0)	26,041	26,546	25,375	(1,171)	33,832
6000 Accounting Fees	0	0	0	17,000	17,000	17,500	500	17,500
6010 Adult Program Supplies	146	150	4	4,127	3,376	3,900	524	6,000
6020 Advertising & Promotion	0	0	0	17,635	11,840	14,242	2,402	19,700
6035 Aquatics	872	850	(22)	1,561	1,974	3,110	1,136	3,500
6040 Automobile Mileage	110	110	0	913	937	1,105	168	1,500
6060 Bank Charges	0	0	0	0	0	0	0	0
6070 Board/Staff Development	1,438	1,500	62	9,499	8,500	8,500	(0)	13,000
6090 Cash (Over)/Short	(41)	0	41	(298)	291	0	(291)	0
6110 Cleaning Supplies	282	300	18	11,787	9,058	9,326	268	16,300
6120 Climbing Wall Supplies	389	400	11	952	1,208	1,375	167	1,500
6130 Center Landscaping	207	450	243	4,876	4,078	2,400	(1,678)	2,400
6131 Community Gardens	0	0	0	0	3,787	4,500	713	4,500
6140 Computer Expense / Support	325	345	20	43,814	47,375	47,045	(330)	53,775
6150 Consulting Fees	262	300	38	11,563	291	325	34	30,000
6180 Credit Card Fees	3,339	2,697	(642)	34,663	37,985	37,029	(956)	48,450
6210 Dues, Licenses & Certifications	256	70	(186)	14,583	15,710	16,325	615	18,700
6220 Election Supplies	0	0	0	111	0	0	0	0
6240 Equipment Rental	470	0	(470)	11,440	11,918	11,600	(318)	12,000
6250 Equipment Repairs & Parts	69	50	(19)	5,599	11,044	7,700	(3,344)	10,300
6265 Equipment Lease	0	0	0	0	0	0	0	0

Fraser Valley Metropolitan Recreation District
Parks and Recreation Combined

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
6273 Field Trips-Youth	257	0	(257)	6,714	16,803	8,500	(8,303)	8,500
6274 Field Trips-Adult / Teen	0	0	0	0	0	900	900	1,200
6295 Fitness	424	500	76	6,829	1,615	4,100	2,485	5,000
6310 Fuel & Oil	267	275	8	7,260	6,032	8,975	2,943	13,500
6333 Gymnastics	225	225	0	10,387	10,155	9,750	(405)	14,000
6350 Irrigation Supplies / Pumphouse	0	0	0	1,222	1,284	3,000	1,716	3,000
6355 League & Tournament Supplies	0	0	0	8,676	6,413	10,000	3,587	13,000
6360 Legal Fees	0	0	0	3,003	1,360	2,360	1,000	10,000
6370 Liability Insurance	6,553	6,553	1	54,086	59,267	58,973	(294)	78,630
6400 Maintenance Agreements	0	0	0	27,799	20,851	21,810	959	41,500
6405 Maintenance & Repair	5,088	6,000	912	102,443	65,229	96,000	30,771	137,000
6410 Maint. Supplies/Tools	21,509	18,350	(3,159)	41,202	57,017	52,453	(4,564)	55,800
6420 Meals	1,414	1,460	46	2,622	2,964	3,035	71	6,300
6450 Equipment Expense / Furniture	1,388	1,358	(30)	11,394	10,395	11,126	731	15,000
6480 Operating Supplies	447	275	(172)	7,890	10,572	9,040	(1,532)	12,250
6485 Paper Goods / Supplies	299	300	1	6,657	3,744	5,300	1,556	8,500
6518 Pool Chemicals	5,023	4,800	(223)	23,529	32,147	30,200	(1,947)	35,500
6561 Payroll Expenses	1,303	1,200	(103)	15,302	13,587	12,900	(687)	17,000
6585 Satellite TV / Music	280	300	20	2,928	3,095	2,900	(195)	3,800
6590 Schools & Seminars	64	625	561	15,585	13,372	15,750	2,378	22,450
6600 Security Systems	117	116	(1)	1,027	1,050	1,052	2	1,400
6610 Seed & Chemicals	0	0	0	11,454	7,889	11,200	3,311	12,000
6630 Signage	0	0	0	1,085	1,834	2,000	166	2,000
6631 Special Events	31	25	(6)	1,778	1,969	2,525	556	3,500
6635 Rec Camp Supplies	15	25	10	5,008	3,904	5,215	1,311	6,000
6650 Telephone	1,893	1,791	(102)	16,804	16,622	16,340	(282)	22,700
6660 Toilet Rental & Supplies	0	0	0	3,375	3,375	1,350	(2,025)	3,500
6680 Transportation	7,436	7,275	(161)	7,192	7,957	7,775	(182)	7,775
6690 Trash Removal	579	570	(9)	4,844	6,824	5,540	(1,284)	7,250
6710 Uniforms	0	0	0	1,526	2,339	3,250	911	5,950
6715 Utilities	17,036	18,800	1,764	159,666	172,475	158,700	(13,775)	232,500
6720 Vehicle Maintenance	0	0	0	5,562	16,207	9,125	(7,082)	12,500
6730 Youth Program Supplies	0	0	0	5,531	12,265	6,100	(6,165)	6,800
6735 Volunteer & Employee Support	0	0	0	1,803	258	250	(8)	4,250
6740 Water System Maintenance	1,183	1,000	(183)	10,768	8,683	8,500	(183)	15,000
Total Expense	271,349	277,819	6,470	2,669,855	2,867,866	2,829,991	(37,875)	3,773,220
Net Ordinary Income	(118,762)	(127,208)	8,446	954,364	1,004,459	881,028	123,431	521,746
Other Income/Expense								
Other Income								
3122 Grand Classic Revenue	0	0	0	0	0	0	0	15,000
3125 Fund Raising Income	0	0	0	710	0	750	(750)	750
3170-1 Misc. Income	5,866	4	5,862	8,801	11,364	38	5,326	50
3183 Property Tax Income O&M	96	411	(315)	209,676	223,920	223,151	769	224,889
3210-1 Grant Income	0	0	0	700	0	0	0	600
Total Other Income	5,961	415	5,546	219,886	235,284	223,939	5,345	241,289
Other Expense								
6329-1 Grant Expense	0	0	0	0	0	0	0	600
6330 FVMRD Grants & Donations	0	0	0	8,500	11,000	10,500	(500)	10,500
6283 Fund Raising Expenditure	0	0	0	480	0	750	750	750
9020 Interest - Bonds / COPs	0	0	0	28,410	27,985	27,085	(900)	54,170
9030 Agent Fees	0	0	0	500	500	500	0	500
9040 Principal - Bonds / COPs	0	0	0	0	0	0	0	19,000
9050 Treasurer's Fees	0	199	199	100,673	107,386	107,548	162	108,385
Total Other Expense	0	199	199	138,563	146,871	146,383	(488)	193,905
Net Other Income	5,961	216	5,745	81,324	88,414	77,556	10,858	47,384
Net Income	**(112,801)**	**(126,992)**	**14,191**	**1,035,688**	**1,092,873**	**958,584**	**134,289**	**569,130**

Fraser Valley Metropolitan Recreation District
Foundry

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
Ordinary Income/Expense								
Income								
3011 Bowling Sales	18,362	16,200	2,162	328,390	325,862	322,400	3,462	430,000
3038 Vending / Arcade	1,836	2,000	(164)	29,634	29,765	31,000	(1,235)	42,500
3041 Concessions	7,135	6,100	1,035	95,025	115,203	101,800	13,403	139,000
3043 Movie Sales	9,989	10,400	(411)	187,869	245,130	209,600	35,530	285,000
3060 Food	13,852	9,900	3,952	138,460	161,207	133,400	27,807	195,000
3070 Food Discounts	0	0	0	(8)	0	0	0	0
3124 Sponsorships	1,500	3,600	(2,100)	32,520	24,740	32,500	(7,760)	42,000
3130 Beverage	17,667	19,800	(2,133)	222,212	220,970	218,800	2,170	325,000
3131 Beverage Discounts	0	0	0	(3)	0	0	0	0
3172 Facility Rental Fees	5,550	1,100	4,450	21,374	28,207	19,700	8,507	45,000
3205 Tournaments & Leagues - Adult	5,600	7,000	(1,400)	15,400	22,740	22,800	(60)	42,000
Total Income	81,491	76,100	5,391	1,070,875	1,173,823	1,092,000	81,823	1,545,500
Cost of Goods Sold								
4010 Cost of Food	4,876	3,960	(916)	53,755	66,150	53,360	(12,790)	78,000
4030 Cost of Beverages	4,364	4,950	586	58,100	47,322	54,700	7,378	81,250
6426 Cost of Movies	3,918	5,200	1,282	77,976	102,577	104,800	2,223	142,500
6427 Cost of Concessions	2,790	1,647	(1,143)	23,639	28,177	27,486	(691)	37,530
Total COGS	15,948	15,757	(191)	213,470	244,226	240,346	(3,880)	339,280
Gross Profit	65,543	60,343	5,200	857,404	929,597	851,654	77,943	1,206,220
Expense								
5010 Salaries	12,874	12,154	(720)	70,769	114,393	121,538	7,145	158,000
5020 Wages	26,040	25,769	(271)	268,601	274,203	257,693	(16,510)	335,000
5024 Retirement Contributions	1,705	1,848	143	16,285	18,697	17,849	(848)	23,306
5030 Health Insurance	4,082	3,625	(457)	21,028	35,825	32,626	(3,199)	43,501
5040 Medicare Tax	659	715	56	6,297	7,229	6,904	(325)	9,012
5050 Unemployment Tax	91	99	8	869	997	952	(45)	1,243
5060 Worker's Compensation	265	265	(0)	2,984	2,543	2,389	(154)	3,184
6020 Advertising & Promotion	0	0	0	8,132	5,472	3,100	(2,372)	9,000
6090 Cash (Over)/Short	(60)	0	60	1,645	12	0	(12)	0
6110 Cleaning Supplies	42	50	8	7,673	4,032	6,600	2,568	9,500
6140 Computer Expense / Support	933	1,000	67	9,900	12,161	9,805	(2,356)	14,000
6150 Consulting Fees	250	250	0	2,250	2,250	2,250	0	3,000
6180 Credit Card Fees	3,112	2,611	(501)	34,802	44,542	37,078	(7,464)	52,000
6210 Dues, Licenses & Certifications	18	25	8	2,687	2,605	2,650	46	2,700
6240 Equipment Rental	115	115	0	2,162	920	2,355	1,435	2,700
6250 Equipment Repairs & Parts	3	0	(3)	13,592	13,545	13,545	0	17,000
6354 Laundry	692	700	8	4,366	5,403	4,000	(1,403)	6,200
6360 Legal Fees	0	0	0	0	0	0	0	500
6370 Liability Insurance	1,024	1,024	0	8,436	9,215	9,215	(0)	12,287
6400 Maintenance Agreements	0	0	0	10,597	8,860	8,680	(180)	17,000
6405 Maintenance & Repair	314	300	(14)	9,998	9,728	9,700	(28)	10,000
6410 Maint. Supplies/Tools	1,771	1,800	29	2,869	2,482	2,400	(82)	3,500
6420 Meals	0	0	0	0	94	100	6	600
6450 Equipment Expense / Furniture	0	0	0	239	4,540	2,000	(2,540)	2,000
6480 Operating Supplies	666	700	34	10,976	5,805	5,650	(155)	8,000
6485 Paper Goods / Supplies	1,560	1,600	40	9,080	9,524	10,000	476	11,500
6561 Payroll Expenses	207	200	(7)	0	2,350	1,900	(450)	2,500
6585 Satellite TV / Music	299	295	(4)	2,827	2,584	2,790	206	3,675
6590 Schools & Seminars	35	35	0	0	1,776	2,500	724	2,500
6600 Security Systems	0	0	0	390	0	0	0	400
6632 Smallwares	0	0	0	1,010	765	750	(15)	1,500
6650 Telephone	327	292	(35)	2,507	2,968	2,624	(344)	3,500
6690 Trash Removal	209	250	41	7,327	5,982	9,250	3,268	10,000
6710 Uniforms	0	0	0	0	1,137	1,200	63	1,500
6715 Utilities	3,857	3,350	(507)	31,505	32,830	33,850	1,020	45,000
6735 Volunteer & Employee Support	0	0	0	451	0	0	0	750
Total Expense	61,091	59,072	(2,019)	572,252	645,468	623,943	(21,525)	826,058
Net Ordinary Income	4,452	1,271	3,181	285,153	284,129	227,711	56,418	380,162

Fraser Valley Metropolitan Recreation District
Foundry

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
Other Income/Expense								
Other Income								
3170-1 Misc. Income	(235)	63	(298)	926	103	561	(458)	750
Total Other Income	(235)	63	(298)	926	103	561	(458)	750
Other Expense								
9020 Interest - Bonds / COPs	0	0	0	113,640	111,940	108,340	(3,600)	216,680
9030 Agent Fees	0	0	0	2,000	2,000	2,000	0	2,000
9040 Principal - Bonds / COPs	0	0	0	0	0	0	0	76,000
Total Other Expense	0	0	0	115,640	113,940	110,340	(3,600)	294,680
Net Other Income	(235)	63	(298)	(114,714)	(113,837)	(109,779)	(4,058)	(293,930)
Net Income	**4,217**	**1,334**	**2,883**	**170,439**	**170,292**	**117,932**	**52,360**	**86,232**

Fraser Valley Metropolitan Recreation District
Capital Expenditures

September 30, 2026	Current Period			2025 YTD	Year to date			2026	2026	Var to	
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Forecast	Budget	Bud-Fcst	
Income											
3210-1 Grant Income	0	0	0	0	4,700	0	4,700	4,700	0	4,700	
Total Income	0	0	0	0	4,700	0	4,700	4,700	0		
Gross Profit	0	0	0	0	4,700	0	4,700	4,700	0		
Net Ordinary Income	0	0	0	0	4,700	0	4,700	4,700	0		
Other Expense											
9079 Capital Expenditures - Foundry	23,639	23,639	(0)	28,688	54,475	54,476	1	72,313	90,000		
9077 Capital Expenditure-Parks & Rec	52,174	52,175	1	167,672	345,516	345,530	14	459,342	469,520		
8001 · Internal Funds Transfer	0	0	0	0	0	0	0		0		
9078 Capital Expenditure-Golf Course	0	0	0	621,489	424,273	424,274	1	447,855	482,183		
Total Other Expense	75,813	75,814	1	817,850	824,265	824,279	15	979,510	1,041,703		
Net Other Income	(75,813)	(75,814)	1	(817,850)	(824,265)	(824,279)	15	979,510	(1,041,703)		
Net Income	**(75,813)**	**(75,814)**	**1**	**(817,850)**	**(819,565)**	**(824,279)**	**4,715**	**(974,810)**	**(1,041,703)**		

Parks and Recreation	**2026 Budget**	**Actual To Date**	**Pole Creek Golf Club**	**2026 Budget**	**Actual To Date**	**Foundry**	**2026 Budget**	**Actual To Date**
2023 Pacifical Lease (new)	11,106	8,330	2022-Equip Lease (12391)	23,756	23,756			
Gen Rec Mini Bus Lease	6,161	6,161	2024-Equip Lease (12559)	20,725	20,725			
Parks 5-Year Lease - 2021 Bobcat	5,848	6,683	2025-Equip Lease	58,799	67,419			
2024-Equip Lease (12559) - Parks	17,655	17,655	2026-Equip Lease	75,778	58,799			
2026 Vehicle Lease - Maint	15,000	20,755						
Total Leases	55,770	59,584	**Total Leases**	179,058	170,699	**Total Leases**		
Lap Pool Boiler	35,000		Patio Furniture	7,000		Theater Seats	25,000	23,834
BECS System Upgrade	17,000		Turf-Co CR-20 Hauler	50,000	51,596	Carpeting	15,000	30,641
Pottery Kiln	17,450	17,439	Ridge Irrigation Design	15,000	5,249	Digital Marquii	35,000	
Land Acquisition @ FVSC	26,100		Cook & Hold Oven	7,000		Contingency	15,000	
Paving @ FVSC Parking Lot *(phase 2)*	211,000	160,720	Clubhouse Painting	30,000	30,800			
Olympia Ice Resurfacer	20,000		Parking Lot Re-Paving	174,125	158,710			
Sprinkler System - Natatorium *(phase 2)*	37,200	21,816	Contingency	20,000				
Contingency	50,000		Keg Cooler		7,218			
Aquatics Lift (2025)		9,407						
HVAC	-	76,550						
Capital Expenditures	413,750	285,932	**Capital Expenditures**	303,125	253,573	**Capital Expenditures**	90,000	54,475
Capital Expenditures & Leases	469,520	345,516	**Capital Expenditures & Lease**	482,183	424,272	**Capital Expenditures & Lease**	90,000	54,475
Source Funds	-		**Source Funds**	-	-	**Source Funds**	-	-
Parks & Rec Total	**469,520**	**345,516**	**PCGC Total**	**482,183**	**424,272**	**Foundry Total**	**90,000**	**54,475**

Fraser Valley Metropolitan Recreation District
Debt Service

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
Ordinary Income/Expense								
Income								
3111 Interest Income County	0	106	(106)	2,014	1,377	2,014	(637)	2,200
3181 Property Tax-Delinquent	(5)	0	(5)	(162)	(165)	0	(165)	-
3182 Property Tax Income Debt	531	2,301	(1,770)	1,244,341	1,246,775	1,249,369	(2,594)	1,259,095
Total Income	527	2,407	(1,880)	1,246,194	1,247,987	1,251,383	(3,396)	1,261,295
Gross Profit	527	2,407	(1,880)	1,246,194	1,247,987	1,251,383	(3,396)	1,261,295
Net Ordinary Income	527	2,407	(1,880)	1,246,194	1,247,987	1,251,383	(3,396)	1,261,295
Other Income/Expense								
Other Expense	0	0	0	0	0	0	0	
9020 Interest - Bonds / COPs	0	0	0	194,250	186,250	186,250	0	372,500
9030 Agent Fees	400	400	0	400	400	400	0	400
9040 Principal - Bonds / COPs	0	0	0	0	0	0	0	825,000
9050 Treasurer's Fees	29	115	86	62,312	62,403	62,469	66	62,955
Total Other Expense	429	515	86	256,962	249,053	249,119	66	1,260,855
Net Income	**98**	**1,892**	**(1,967)**	**989,232**	**998,935**	**1,002,264**	**(3,462)**	**440**

Fraser Valley Metropolitan Recreation District
CTF Funds

September 30, 2026	Current Period			2025 YTD	Year to date			2026
	Actual	Budget	Variance	Actual	Actual	Budget	Variance	Budget
Ordinary Income/Expense								
Income								
3020 Conservation Trust income	8,268	8,000	268	26,315	26,823	25,600	1,223	35,000
3110 Interest Income	2	3	(1)	16	13	19	(6)	25
Total Income	8,270	8,003	267	26,331	26,836	25,619	1,217	35,025
Gross Profit	8,270	8,003	267	26,331	26,836	25,619	1,217	35,025
Net Ordinary Income	8,270	8,003	267	26,331	26,836	25,619	1,217	35,025
Other Income/Expense								
Other Income								
3210-1 Grant Income	0	0	0	0	0	0	0	
Total Other Income	0	0	0	0	0	0	0	0
Other Expense								
8001 Internal Funds Transfer	0	0	0	0	0	0	0	
9070 Capital Expenditures	0	0	0	0	0	0	0	
Total Other Expense	0	0	0	0	0	0	0	0
Net Other Income	0	0	0	0	0	0	0	0
Net Income	**8,270**	**8,003**	**267**	**26,331**	**26,836**	**25,619**	**1,217**	**35,025**

Capital Expenditures	2026 Budget	Actual To Date
Capital Expenditures	-	-

To: FVMRD Board of Directors
From: Pole Creek Golf Club
Date: October 22, 2026
Subject: Golf Department Report

Golf Shop

The golf course ended the 2026 season on October 11th with 2 fun days of the Superintendent's Revenge. Each day had around 100 players and the team costumes continue to get better every year! Since closing, staff have clean picked the range, cleaned and disconnected all 100 golf carts and moved all the furniture in the golf shop and Bistro to get ready for carpet cleaning. I am in the process of shipping back all eligible products for credits and selling off the remaining rental/demo sets. I plan to set the golf shop up once the Bistro opens for the winter and keep it going through January.

	2025	% of Total	2026	% of Total	Change
RID Rounds	7348	22.23%	7164	21.11%	-1.12%
SP rounds	9622	29.11%	10679	31.47%	2.36%
Guest Rounds	2832	8.57%	2458	7.24%	-1.32%
Daily Fee	7997	24.19%	7690	22.66%	-1.53%
Employee Rounds	2178	6.59%	2310	6.81%	0.22%
Discounted Rounds	952	2.88%	1194	3.52%	0.64%
Comp Rounds (GN Trade & Donated)	849	2.57%	1168	3.44%	0.87%
Tournament Rounds	1278	3.87%	1275	3.76%	-0.11%
Total Rounds	33,056		33,938		+882

Turf Maintenance

The golf course has been put to bed and is ready for winter. Greens, tees, and fairways have been sprayed for snow mold. The irrigation system has been blown out and the greens have been roped off. With our limited crew this season we let the bunker edges get away from us, which the remaining seasonal crew will be cleaning up. The last day for seasonal staff will be October 29th.

We are hoping to get some snow soon to avoid tank water our greens like we did last year. Once the snow begins to fall, we will monitor the greens for ice until we get about 12" of snow and consistent cold temps.

Bistro 28

Since closing, staff completed end-of-season cleaning throughout both the front and back of house. Our goal for 2027 is to improve the efficiency of grab & go and the bar while continuing to accommodate dine-in guests. We asked current staff for their input and received several good ideas that should help increase sales and get golfers get back out quicker as they make the turn.

Looking ahead to 2027, we anticipate some additional expenses associated with redesigning the bar setup to improve workflow and functionality. Planned changes include a new hot dog roller, a cooler, and expanded prep space to better support efficiency and guest service.

For the winter season, we plan to build on our success last year by introducing themed events designed to generate community interest, attract visitors, and increase winter revenue. We have also received inquiries from locals interested in hosting private events during the holiday season and will continue hosting Ski & Snowshoe nights.

Fraser Valley Rec
WHERE THE FUN BEGINS

SEPTEMBER 2026

Department Report

Highlight...



Annual Maintenance Week

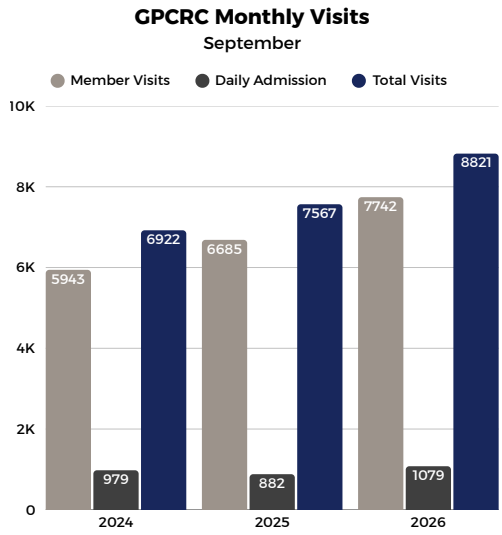
GPCRC's Annual Maintenance Week brought together 15–20 staff members daily to complete major projects and facility-wide maintenance. The fire suppression line replacement and lap pool filter element replacement were both completed on schedule. Additional work included deep cleaning and maintenance of fitness equipment, gymnastics spring floor inspection and overhead lighting replacement, refinishing locker room benches, and resetting climbing wall routes. Staff also completed extensive cleaning throughout the building, including walls, carpets, high dusting, and detailed restroom cleaning. A huge thank you to everyone who contributed their time and effort to complete these projects and prepare the facility for reopening!

UPCOMING:

11/14 - Holiday Artisan Craft Fair
11/16 - Winter Program Registration Opens
11/26 - GPCRC Closed (Thanksgiving)
12/4 - LIon's Club - Festival of Trees
12/24 - GPCRC Hours 6:00 AM - 4:00 PM
12/25 - GPCRC Closed (Christmas Day)
12/31 - GPCRC Hours 6:00 AM - 4:00 PM
1/1/27 - GPCRC Hours 9:00 AM - 8:00 PM

GPCRC

- Finalized an agreement with Mohr Coffee to operate a mobile coffee trailer at GPCRC this winter, offering coffee and hot chocolate on weekend mornings. An official start date is still being determined.
- The annual Fall Open House took place October 3, giving visitors an opportunity to sample activities and programs offered at GPCRC.
- The Health & Wellness Fair was held October 17, featuring nearly 20 vendors providing health and wellness resources to the community. Attendee and vendor feedback was positive, with interest expressed in returning next year.
- Guest Services is recruiting additional team members while updating training materials, daily procedures, and internal communication. A joint Guest Services and Aquatics staff meeting is scheduled for November 8.
- September daily admission exceeded the past 2 years. In review this was due to visitation over Labor Day weekend, which fell in September this year.



AQUATICS

- Aquatics will operate on modified hours October 22 and 29, with pools open from 9:00 a.m. to 7:00 p.m. both days.
- A lifeguard certification course is scheduled for December 10–12, providing an opportunity to train additional lifeguards.
- Additional modified pool hours may be necessary in November. Staff anticipate high pool usage during Thanksgiving week, with waitlists expected.

FITNESS & GYMNASTICS

- Congratulations to Kristen H. on accepting the Fitness & Gymnastics Supervisor position! We look forward to her leadership in this new role.
- September Group Fitness attendance increased by nearly 100 visits compared to September 2025. Year-to-date attendance has reached 4,866, already surpassing the full-year 2025 total of 4,536.
- Fall gymnastics enrollment is high, prompting the addition of another Level 2 class day to accommodate participation.
- A new Youth Aerials instructor has been hired. The program currently has a waitlist, and staff are considering adding a second day to the next session.
- Foundations of Strength, led by Cherie and Matt Chan, has returned.

GENERAL RECREATION

- The Holiday Artisan Craft Fair on November 14 is nearly full, with only two vendor spaces remaining as of October 20. PEO will return with its BBQ fundraiser lunch, and a food drive is planned.
- Youth Program Update: Fall Youth Dance programs are underway with both new and returning classes. Youth Bowling returned to The Foundry in October, led by Christy Horn, and a Red Cross Babysitter Training course was held October 15.
- Staff are already planning and preparing for summer 2027 programs as reservations and instructor schedules require increasingly early planning.
- Replacement of the pottery kiln has been delayed again due to manufacturer delays.

SPORTS COMPLEX

- IceBox Ice Rink opened on October 1st. The IceBox has sold 17 memberships since opening. The rink has been mainly used for FVHA practices/games as well as adult hockey mixer league. Although the rink has been limited to the public skating early in the month due to youth hockey activity, there have been nearly 200 public skating admissions through half of October.
- There are 36 FVHA home games on the schedule in October. FVHA hit the ground running and has reserved the ice for 100 hours this month. This will generate over 10k in revenue for the IceBox. Rink staff is waiting on November home game schedule from FVHA and MPHS, and the IceBox is planning for another busy month.
- IceBox staff is offering Intro to Curling on Sunday evenings and there are 8 participants in the program. Regular Curling Season will begin in early November and staff are expecting 20 – 25 teams in the 26-27 season.
- Grand County Club soccer is winding its season down and home games will be completed on October 31st. Fraser Valley Lacrosse finished its fall season on October 15th.
- Parks staff continue to winterize sports complex before the winter season. All irrigation facilities have been cleared including Town of Fraser facilities. Parks staff were also able to roll up the windscreens at the Fraser Tennis Courts.

MAINTENANCE

Congratulations to Jeremy Shaver on earning his Certified Playground Safety Inspector (CPSI) certification, adding valuable in-house expertise in playground safety and inspections.

GPCRC

- The fire suppression sprinkler pipe replacement project has been completed.
- Replacement of the fan shroud, bearing, and shaft on the natatorium dehumidification unit is scheduled for the week of October 19.
- Emergency steam room repairs began October 22 following significant tile damage. The project involves replacing the floor and portions of the benches and walls, with repairs expected to take several weeks.

The Foundry

- The fire alarm booster panel was replaced.

To: FVMRD Board of Directors
From: Brian Brigance
Division: Family Entertainment Division
Date: October 24, 2026
Subject: The Foundry Cinema & Bowl Department Report

Bowling

We are wrapping up our $10 hourly bowling promotion, which has been running Sunday through Thursday throughout October. Looking ahead to December and January, we plan to implement dynamic pricing and increase our standard hourly bowling rate to $18, representing an approximately 20% increase during our busiest months. Historically, demand during this period exceeds our available lane capacity, making it difficult to accommodate all guests visiting the area. These pricing adjustments will help us better manage demand while maximizing revenue during peak winter visitation. Guests are encouraged to follow our social media channels for upcoming flash deals on bowling and concessions as we continue to drive engagement and encourage visitation during slower periods.

Cinema

We continue to navigate the seasonal slowdown typical of the fall shoulder season, with attendance experiencing a significant decline as local visitation decreases ahead of the winter resort opening. A communication issue with our movie broker resulted in us missing the optimal opportunity to bring in *Verity* earlier in the month. However, we have since worked with the broker to adjust the schedule and bring in a refreshed lineup of films, including a one-week engagement of *Verity* during the upcoming week. Looking ahead, Warren Miller will be showing November 12–15, with tickets available for purchase online. We have sold approximately 150 of the 800 available tickets to date and are hopeful this event will provide a much-needed boost to November revenue as we approach the holiday season. Several anticipated releases, including *Dune: Part Three*, *Avengers: Doomsday*, and *The Hunger Games: Sunrise on the Reaping*, also provide opportunities to capitalize on increased winter visitation and strengthen cinema attendance heading into the new year.

Food & Beverage

We continue to focus on managing labor expenses while maintaining appropriate staffing levels during the seasonal shoulder period. In the kitchen, we are utilizing seasonal and part-time employees to provide flexibility and control labor costs as business volumes fluctuate. Front-of-house staffing is being managed similarly, with adjustments and early cuts often taking place within the first hour of operations based on daily demand. These measures will remain in place until the resort opens, and winter visitation begins to increase. Looking ahead, we anticipate the return of one, and potentially two, J-1 employees to support

staffing needs throughout the winter season. Next month, Kaden and I will attend a cocktail classroom to explore emerging beverage trends, new products, and creative offerings within the industry. The experience will help inform us about our upcoming winter cocktail and food menus as we look to refresh our offerings, respond to guest preferences, and prepare for the increase in business expected during the winter months.

Sincerely,

Foundry Staff

To: FVMRD Board of Directors
From: Scott Ledin, Administration Division
Date: October 23, 2026
Subject: District Administration Department Report

General Administration – Employee Evaluation Process
The Administration Department has been working to update and improve the District's employee performance evaluation forms and process. The revised process is expected to roll out in November, with the goal of completing evaluations by mid-December.

An important component of this update is strengthening the connection between individual employee performance, the District's organizational values, and its strategic goals. The revised evaluations will provide a more consistent framework for assessing performance, recognizing accomplishments, identifying opportunities for professional development, and establishing expectations for the coming year.

The process will reinforce the District's commitment to its core values, including employees, organizational excellence, professional integrity, health and wellness, financial sustainability, and memorable experiences. Evaluations will also encourage employees and supervisors to consider how individual responsibilities and performance contribute to the District's broader goals.

National Parks and Recreation Association Conference
Meaghan, Laura, and I attended the 2026 NRPA Annual Conference in Philadelphia, Pennsylvania, September 27–29. The conference brought together nearly 9,000 parks and recreation professionals from across the country.

The conference provided an opportunity to connect with colleagues, learn about emerging industry trends and best practices, and explore new approaches to organizational management, financial sustainability, community engagement, and parks and recreation service delivery. The knowledge and professional connections gained will help inform our ongoing efforts to improve District operations and services.

Community Needs Assessment (CNA)
Staff continues to advance the Community Needs Assessment in coordination with BerryDunn and ETC. We have worked together to review and refine the statistically valid community survey questions to ensure they effectively capture resident priorities, preferences, and needs related to parks, recreation, trails, facilities, programs, and golf.

The survey is expected to arrive in residents' mailboxes in November. The results will provide valuable community input to help guide future planning, identify service gaps, and inform the District's programming, facility, and capital investment priorities.

Town of Winter Park Urban Renewal Authority (WPURA)
The September 15 and October 20 WPURA meetings were canceled due to limited agenda items. The additional time will allow Alterra to finalize its updated development build-out and absorption schedule.

Headwaters Trails Alliance

Headwaters Trails Alliance has reported substantial progress maintaining and improving Grand County's regional trail system since late March 2026. The following statistics highlight the contributions of HTA staff and volunteers:

Activity or Measure	**2026 Results**
Individual volunteers	533
Hours worked on trails	2,668
Total volunteer hours	3,392
Distance covered	804 miles
Trees removed	6,189
Drains cleared	2,751
Trail tread restored	66,593 feet
Social trail decommissioned	3,594 feet
Trash removed	301 pounds
Public contacts made	1,528
HTA staff hours	3,601

These results demonstrate the significant investment of time and resources required to maintain a high-quality regional trail system. The combined efforts of HTA staff and volunteers contribute to trail sustainability, visitor education, responsible recreation, and the long-term protection of our outdoor recreation assets.

Sincerely,
District Administration