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BOARD MEETING PACKET

6PM | JULY 20, 2022

GYPSUM

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NOTICE IS HEREBY GIVEN that a Regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, has been scheduled to take place in Gypsum Recreation Center, 52 Lundgren Blvd, Gypsum CO, on Wednesday, July 20, 2022, beginning at 6:00 p.m.
The agenda for the meeting follows.

The Mountain Recreation Board welcomes everyone to its meetings. A hybrid of an in-person meeting with an online Zoom platform is employed. Members of the public are invited to attend either in person or via Zoom. Please [register in advance](#) to join the online meeting. After registering, you will receive a confirmation email containing information on accessing the meeting.

BUSINESS MEETING AGENDA

1. Call to Order
2. Consideration of Changes to Agenda
3. Approval of Minutes
 - a. June 15, 2022 regular business meeting
4. Public Input

Comments from the public are welcomed during public input except those listed as public hearings on the agenda. In-person attendees will be invited first, then online participants. Please limit public comments to three minutes or less.
5. Presentations
 - a. Capital Replacement Modeling, Janet Bartnik & Scott Ruff

BUSINESS

6. Business
 - a. **FY 2021 Audit**

Auditors at Maggard & Hood delivered the annual audit to the board as required before June 30. Board acceptance is requested so that the audit may be filed with the State prior to July 31.
 - b. **Budget Direction Items**

Staff requests direction from the board on several items used to help build the FY 2023 budget.

 1. FY 2023 Schedule of Fees and Charges Draft
 2. FY 2023 Capital Improvement Plan Draft
 3. Wellness Benefit – FY 2022 and FY 2023
 - c. **Vail Mountaineers Hockey Club User Group Agreement**

The District has established use of a standard user group agreement for specially qualified youth serving organizations wishing to utilize Mountain Rec owned and operated facilities.

Most agreements are considered in November with budget. The Hockey Club agreement is considered in summer given its winter season operation.

d. Other Business

FINANCIAL MATTERS & REPORTS

7. Financial Matters
 - a. Financial Statements
 - b. Accounts Payable
 - c. ACH Authorization Agreement – Multi-Bank Securities
With a change in accounting staffing, access to MBS accounts requires execution of a Non-Corporate Resolution and ACH authorization agreement. Staff proposes authorizing Ken Marchetti, Janet Bartnik, and Sanjok Timilsina on this account.
8. Staff Reports
 - a. Administration Division
 - b. Facilities Division
 - c. Recreation Programs Division
9. Reports & Board Communication
10. Adjournment.
The next regular meeting of the Mountain Recreation Metropolitan District Board will be held Wednesday, August 17, 2022, at 6:00pm in the Edwards Field House.

YOUR BOARD MEMBERSHIP

Mountain Recreation Metropolitan District Board

Liz Jones, President and Chair	Term Expires, May 2023
Chris Pryor, Vice-President	Term Expires, May 2023
Mikayla Curtis, Secretary/Treasurer	Term Expires, May 2023
Jason Cowles, Asst. Secretary/Asst. Treasurer	Term Expires, May 2025
Tracy Erickson, Asst. Secretary/Asst. Treasurer	Term Expires, May 2025

ACCESSIBILITY INFORMATION

An accessible entrance is available on the right side of the main entrance to the facility. Persons with disabilities needing auxiliary aids may request assistance by contacting Janet Bartnik at the Gypsum Recreation Center, 52 Lundgren Blvd. PO Box 375, Gypsum, Colorado 81637, or by calling (970) 777-8888 x865 during business hours. We would appreciate you contacting us at least 24 hours in advance of the scheduled meeting so that arrangements can be made to locate the requested auxiliary aid.

Posting Certification:

I hereby certify that a copy of the foregoing Notice of Regular Meeting was, by me personally, posted to the Mountain Recreation Website at least twenty-four (24) hours prior to the meeting to meet the open records meeting law requirement of full and timely notice pursuant to Section 24-6-402(2)(c)(I), C.R.S..

/s/ Eddie Campos

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

**Minutes of the Regular Meeting
Of the Board of Directors
Mountain Recreation Metropolitan District
June 15, 2022**

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on June 15, 2022, at 6:00pm, in the Edwards Field House, 450 Miller Ranch Road, Edwards, Colorado, and via Zoom platform, in accordance with the applicable statutes of the State of Colorado.

Attendance The following Directors were present and acting:

- Jason Cowles
- Mikayla Curtis (attending remotely)
- Tracy Erickson
- Liz Jones

Director Pryor was absent and excused.

Also in attendance were:

- Janet Bartnik, Executive Director
- Scott Robinson, Superintendent of Business Operations (attending remotely)
- Scott Ruff, Superintendent of Recreation Facilities
- Eddie Campos, Marketing and Communications Manager
- Cat Olson, Human Resources Manager
- Brad Johnson, Facility Supervisor – Edwards
- Sanjok Timilsina, Finance Manager
- Rialto Heller, Program Supervisor – Aquatics (attending remotely)
- Lizzy Owens, Community Engagement Manager (attending remotely)
- Amy Burford, Administrative Assistant
- Sheryl Staten, Facility Supervisor – Eagle
- Ken Marchetti, Marchetti and Weaver
- Kris Miller (attending remotely)
- Joanna Kerwin (attending remotely)

1. Call to Order

The regular meeting of the Board of Directors of Mountain Recreation Metropolitan District was called to order by Director Jones on June 15, 2022, at 6:00pm, noting a quorum was present to conduct business.

2. Changes to the Agenda

There were none.

3. Minutes

Director Jones asked the Board to consider the May 18, 2022 meeting minutes.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

Kris Miller (Edwards) requested that her comments from the May board meeting be included in the minutes.

Ms. Bartnik suggested that Ms. Miller's comments can be added to the minutes as an attachment.

Director Erickson stated that he believes adding the comments as an attachment is an appropriate action.

Director Curtis noted two grammatical errors in the May 18, 2022 meeting minutes.

Director Erickson moved to approve the May 18, 2022 meeting minutes as amended. Director Curtis seconded the motion. It was unanimously.

RESOLVED to approve the May 18, 2022 meeting minutes as amended.

4. Public Input

Director Jones asked for anyone from the public wishing to share comments with the board to do so at this time.

Kris Miller (Edwards) stated that she would like for the public to be allowed to make comments throughout the duration of the board meeting.

Director Jones stated that she feels public comment during board discussion can be disruptive, but she will allow Ms. Miller three minutes for comment during the business portion of this meeting. She stated that public comment policies will be reviewed.

5. Presentations

There were none.

6. Business

a. Howard Head Sports Medicine License Agreement Amendment

In 2017, Mountain Recreation (f/k/a WECMRD) entered into an agreement with Vail Health licensing space to operate physical therapy, wellness, and rehabilitation services. The initial term of the license agreement governing use of space in the Gypsum Rec Center and Edwards Field House by Howard Head Sports Medicine ends October 31, 2022. Staff consulted with legal counsel to draft an amendment to the License Agreement extending the license for one year, to end on October 31, 2023, for the Edwards location only. The License Agreement will terminate with respect to the Gypsum Rec Center on the original termination date of October 31, 2022. Vail Health has agreed to the form of the amendment.

Ms. Bartnik explained that the Town of Gypsum requested to separate the location licenses into independent agreements. Ms. Bartnik stated that she collaborated with the Town of Gypsum on the request for proposal for the

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

Gypsum space. She stated that both requests for proposals are ready to be released.

Director Erickson asked for clarification on whether the Town of Gypsum agreement expires in October 2022 and if the Edwards Field House agreement expires in October 2023. Ms. Bartnik confirmed that is correct and that the amendment written by legal counsel would extend only the Edwards Field House agreement for one year.

Director Erickson asked if both requests for proposals will be released at the same time. Ms. Bartnik confirmed they will both be published in June 2022.

Director Jones explained that Howard Head Sports Medicine was concerned about finding two different spaces at the same time and that the agreement amendment would help alleviate that challenge.

Ms. Bartnik explained that the District will be ultimately responsible for the vendor that is selected for the Gypsum space, and that staff will work closely with the Town of Gypsum to make that decision for the Gypsum location.

Director Jones stated that the board will be responsible for selecting the vendor to lease the space in Edwards.

Director Cowles moved to approve the Howard Head Sports Medicine license agreement amendment as presented. Director Jones seconded the motion. With a vote of 3-1 with Director Erickson opposed, the board

RESOLVED to approve the Amendment to the Howard Head Sports Medicine License Agreement as presented.

b. Eagle Outdoor Pool – Update

The Eagle Pool's condition and staff's desire to bring in consultant assistance was discussed in the May board meeting. Mr. Ruff stated that the Eagle Pool is inoperable for now. He explained that the pool was inspected by engineers from the Town of Eagle and Associated Pool Builders. Associated Pool Builders strongly expressed that the pool should not move forward with opening because of the settling and circulation issues. Mr. Ruff stated a new gutter system was an option presented by Associated Pool Builders to address the current issues. He stated the Town of Eagle engineers can calculate the cost of pool deck replacement and grading work needed.

Ms. Bartnik stated that she spoke to a geotechnical engineering firm. They are drafting a proposal and will soon be on site to inspect the facility. She stated that they will suggest a plan and provide cost estimates for more invasive work necessary to examine the area. Ms. Bartnik expressed concern that if only the gutters are replaced and that underlying issues are not addressed, similar problems will occur in the future. She stated that the Town of Eagle's Town Manager and Public Works Director are supportive of the proposed approach to involve a geotechnical engineer in the process.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

Director Cowles expressed his concern about the soil and ground of the area that the Eagle Pool and Ice Rink is built on. He suggested that the ice rink structure should also be examined by the geotechnical engineer for a more comprehensive interpretation of the area. He stated that the engineer might be able to recommend an extensive maintenance program to help manage risk or prevent any potential issues.

Ms. Bartnik mentioned that Ms. Staten has done a great job of recognizing and documenting facility issues and concerns over the past several years of operation. Ms. Bartnik stated that the intent of the Mountain Rec staff is to work with the Town staff and the geotechnical engineer to collect information for presentation to this Board and the Town Council to decide next steps for the Eagle pool.

Director Erickson expressed that he is concerned about the soil and ground in the facility area if a decision is made to relocate the pool.

Ms. Bartnik acknowledged the staff who has been working hard to get the Gypsum Creek Pool open for the summer considering the closing of the Eagle Pool.

Director Jones asked if the aquatics team felt they had enough staff for the season. Mr. Heller stated that he has hired new staff members recently and has a plan to keep the Gypsum Recreation Center pool operating with normal hours. He is in the process of determining the Gypsum Creek pool hours.

c. Edwards Field House Irrigation Work - Update

In May, staff presented a proposal to the board to bury irrigation lines on the south side of the Edwards Field House. The board requested further information on costs to replace the irrigated areas with xeriscape and the potential pitfalls of removing the irrigation system altogether. Mr. Johnson presented the four different options, with cost details, to address the irrigation lines. He stated that the options are to bury the existing irrigation lines for \$9,314.24, xeriscape the entire area for \$61,615.41, continue with current irrigation maintenance for an estimated cost of \$1,000 a year, or remove the irrigation system entirely at no cost.

Director Cowles stated the District should be keeping the costs at a minimum to maintain native grass. He expressed concern for the trees in that area and would like to discuss options to keep those healthy if irrigation is removed.

Director Erickson and Director Jones expressed agreement with Director Cowles.

Discussion ensued concerning the water options for the trees.

The board gave direction to remove majority of the irrigation lines, all the sprinkler heads, and keep irrigation lines around the trees.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

Director Jones thanked Mr. Johnson for presenting a variety of options to the board.

d. Edwards Outdoor Rink - Update

Staff presented preliminary information related to the relocation and expansion of the Edwards Outdoor Ice Rink to the board in May. The board directed staff to formalize a proposal to expand the rink for consideration in June. There are several measures that must be taken by the District to relocate the rink(s) that include submitting a limited review land use application to Eagle County, vacating the parking lot license agreement for the winter season ice rink, and a water line extension. Additionally, the District will need to purchase the EZ-ICE systems, a second 'Bambini', and rent or purchase temporary lighting if permitted by Eagle County.

Ms. Bartnik stated that she worked with Mr. Johnson to create the request for proposal for the water line that must be added for the relocation of the ice rink. Mr. Johnson presented the initial relocation project costs and estimated maintenance fees and stated that he believes it is a wise financial choice to move forward with the rink relocation. He stated that Vail Mountaineer Hockey Club has expressed interest in purchasing one of the rinks in exchange for ice time.

Ms. Bartnik mentioned that if the relocation plan moves forward that there are steps the District must follow that include permissions from Eagle County, Berry Creek-Miller Ranch PUD Design Review Board, and Eagle River Water & Sanitation District.

Director Erickson asked if there will be challenges with receiving approval from the Design Review Board. Mr. Johnson stated that this same proposal was presented to the Design Review Board last year and the two main concerns were lighting and noise. He explained that the District was able to successfully address those issues last year before the relocation application process was halted.

Director Curtis asked if there will be other utilities, aside from the water line, to maintain the ice rinks. Mr. Johnson confirmed that the water line will be the only utility.

Director Erickson stated that he believes it is best that the District own all assets involved in the rink expansion. He expressed opposition to allow Vail Mountaineers Hockey Club to purchase one of the two new rinks. He stated that the District should show appreciation for their offer to contribute. He suggested an alternative option to have them in charge of rink maintenance in exchange for ice time. Ms. Bartnik agreed with Director Erickson about the District being the sole owner of both ice rinks due to insurance and liability concerns.

Ms. Bartnik explained that she has drafted the request for proposal for the water line bid because the projected cost exceeds the statutory amount and requires bidding. She confirmed that proposals will be brought to the board for review once they are received. She stated that the District must first get approval from Eagle County to place a new water line in the ground

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

e. Board Meeting Policy

Ms. Bartnik stated the District has recently been reviewing and rebuilding policy documents. She stated that the presented board meeting policy was created by using the Special District Association template. Ms. Bartnik invited the board to discuss the drafted policy.

Director Curtis asked if there were any revisions made.

Ms. Bartnik stated that she revised the Time Limits subsection by creating a rule that speakers may not cede their time to others, and she set the maximum amount of time for each public speaker to three minutes.

Kris Miller (Edwards) voiced her concern about the three-minute time limit.

Ms. Bartnik pointed out that a group is allowed a time limit of five minutes.

Director Erickson expressed that he believes public input is very important but understands that it can be disruptive at times. He stated that he would like to discuss the public input section more in depth.

Discussion ensued about public input and how it can be addressed in the board meetings moving forward.

Director Cowles voiced that public input is valuable but that it is also necessary to conduct an efficient board meeting. He stated that it would be beneficial to establish clear expectations on public input and the structure of meetings. He stated that he does not want disruptions during staff presentations or board discussions. He expressed that he would prefer a policy addressing those concerns that also allows the public an opportunity to comment when appropriate.

Director Curtis agreed with Director Cowles statement on setting up expectations for public input. She stated that she would like to discuss the public input section more extensively.

Ms. Bartnik suggested that the policies can be explored more at the board retreat and can be revisited at the September board meeting. The Board concurred.

f. Other Business

Ms. Bartnik confirmed that the board retreat will be on August 26th.

Director Erickson asked if there is a plan to have a reserve study performed on the District's assets. He suggested that a reserve study could be used for budgeting purposes.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

Ms. Bartnik confirmed that there was a reserve study done in 2016 on all three facilities that formed the basis for the development of capital replacement modeling programs.

Director Cowles stated that he agrees a reserve study would be valuable to the District.

Director Jones confirmed that a presentation by staff would be the first step in the consideration of a reserve study. She suggested that the board consider the current process before moving forward with another reserve study.

Ms. Bartnik confirmed that staff will create a presentation for the July board meeting.

7. Financial Matters

a. Financial Statements

b. Accounts Payable

Mr. Marchetti stated that he is excited to welcome Mr. Timilsina as the new Finance Manager.

Mr. Timilsina introduced himself and summarized his previous work experience.

Director Jones asked if there were any questions on the financial statements.

Director Erickson asked for clarification on the District's investment policy. Mr. Marchetti confirmed that the District does have an established investment policy. Mr. Robinson stated that he will email the investment policy to each board member.

Director Erickson moved to approve the financial statements and accounts payable report as presented. Director Jones seconded the motion. It was unanimously

RESOLVED to approve the financial statements and accounts payable report.

8. Staff Reports

a. Administration

b. Facilities Division

c. Recreation Programs Division

9. Reports & Board Communication

Director Jones asked about staffing concerns and the status of open positions.

Ms. Olson confirmed that the Sports Coordinator position was posted and interviews were held recently. She stated that is the only full-time position open currently.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 15, 2022 Meeting Minutes

Director Jones asked how many people are expected to attend Opening Day.

Mr. Campos stated the estimated amount is around 1,000 people.

Ms. Owens listed several of the sponsors that will be attending opening day. She briefly described the games and events that will occur at the event. She stated that the event will be catered by Landshark Catering.

Adjournment

Director Jones moved to adjourn the board meeting. Director Cowles seconded the motion. It was unanimously

RESOLVED to adjourn the meeting at 7:47 pm.



Mountain Recreation Metropolitan District

2021 AUDIT PRESENTATION

MAGGARD & HOOD, PC

JOE HOOD, CPA

A solid orange horizontal bar spanning the width of the slide at the bottom.

Audit Summary

Thank You to Janet Bartnik, Sanjok Timilsina, Cheri Curtis of Marchetti Weaver and the Mountain Recreation Staff for their cooperation and assistance during the course of the audit.

- We have issued an Unqualified Audit Opinion – this means the Financial Statements give a true and fair view in accordance with the financial reporting framework used in the presentation of the financial statements. In this case GAAP.
- We encountered no difficulties and completed the audit according to our planned scope and timing.
- We observed an ongoing awareness and compliance with sound business practices and controls.
- There were no compliance violations to report.
- Finally the District's internal control system appears to be operating effectively as designed.

The Audit Process

1. Risk Assessment – during planning stage, auditor determines likelihood of audit risk

Audit risk – is the chance of an error slipping through an audit resulting in a flawed report.
2. Understanding Controls – design and testing/ rotate procedures
3. Evaluating Policies/ Judgements/ Estimates – reading minutes, policies and procedures, agreements
4. Substantive Tests on Transactions – validity, accuracy, completeness
5. Verification – existence, ownership, valuation, presentation, disclosure
6. Compliance – debt, legal, agreements
7. Obtain Written Representation from Attorneys and Management
8. Issue Audit Opinion – provides high level of assurance to the Financial Statement users.

Components of the Report

Page 1 – Audit Report

- *(Unqualified Audit Report)*

Pages 2-8 Management Discussion and Analysis

- *Managements overview of the Town, it includes the history, annual performance analysis and projections for the coming year.*

Pages 15-28 Footnotes to the Financial Statements

- *Describes the significant accounting policies and procedures of the Town and provides additional detailed information relating to the financial statements.*

Pages 29-30 Required Supplementary Information

- *This section includes budget schedules for the General and Special Revenue Fund*

Pages 31 Supplemental Information

- *This section contains the budget comparisons to actual for the District's capital projects and improvements.*

Government Wide VS. Fund Financials

GOVERNMENT WIDE FINANCIAL STATEMENTS

PAGES 9-10

- ✓ Report entire entity on the Accrual Basis of Accounting
 - ✓ Revenues when earned and measurable
 - ✓ Expenses when Incurred
 - ✓ Capital assets and depreciation are recognized
 - ✓ Liabilities are recorded
- ✓ Statement of Activities
 - ✓ Reflects the cost of program services and the charges for services sales, grants and contributions offsetting those services (p.10)

FUND FINANCIAL STATEMENTS

PAGES 11-14

- ✓ Report Governmental Funds (GF & CT) on the modified accrual basis
 - ✓ Revenue recorded when earned, measurable and available
 - ✓ Expenditures when liability incurred
 - ✓ No capital assets
 - ✓ No debt

Government Wide VS. Fund Financials

Page 12 – Reconciles Governmental Fund Balances (P.11) to Net Position (P.9)

- Reconciling items include
 - Capital Assets net of Depreciation
 - Long Term Debt – None

Page 14 – Reconciles (P. 13) Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds (P.10) to the Statement of Activities

- Reconciling items include
 - Current Year Capital Outlay and Depreciation Expense
 - Compensated Absences
 - Interest Expense Accruals

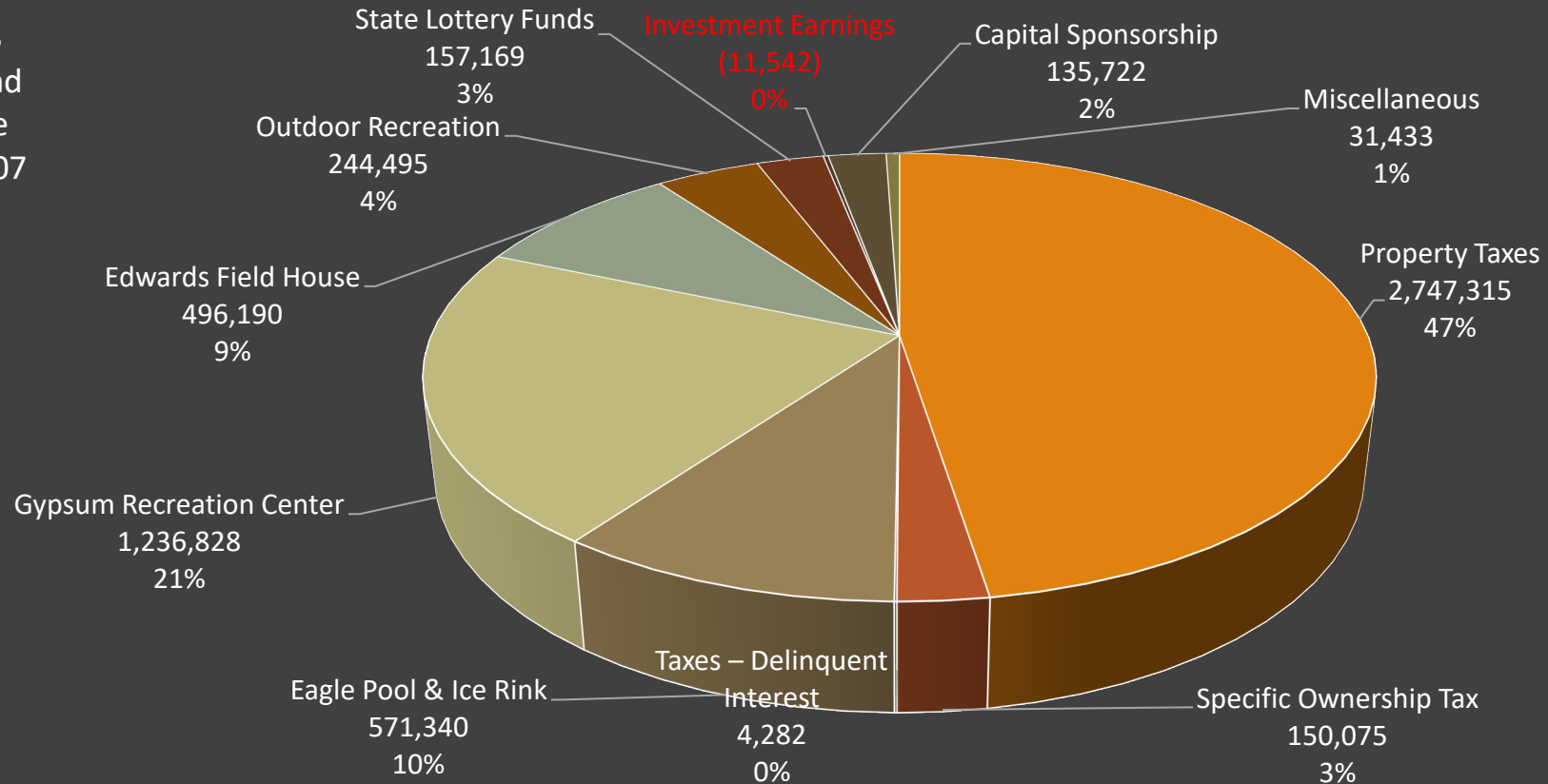
Review Financial Analysis

Financial Highlights

- The mill levy assessed by the District is 3.650 mills. These levies are assessed on all taxable properties within the District boundaries located in Eagle County.
- The District's *overall* net position increased \$352,843, or 2.14% from the previous fiscal year.
- General Revenues accounted for \$2,921,563 or 50.7% of all revenues. These general revenues include taxes, grants, interest and other revenues not related to specific programs. Program specific revenues, in the form of charges for services, operating and capital grants and contributions, were \$2,841,744 or 49.3% of the District's total revenues of \$5,763,307.
- The District had \$5,410,464 of government wide expenses. Of these expenses, \$2,841,744 were offset by program specific revenues. General Revenues (primarily property taxes) were adequate to provide for the remaining expenses, including depreciation of capital assets.

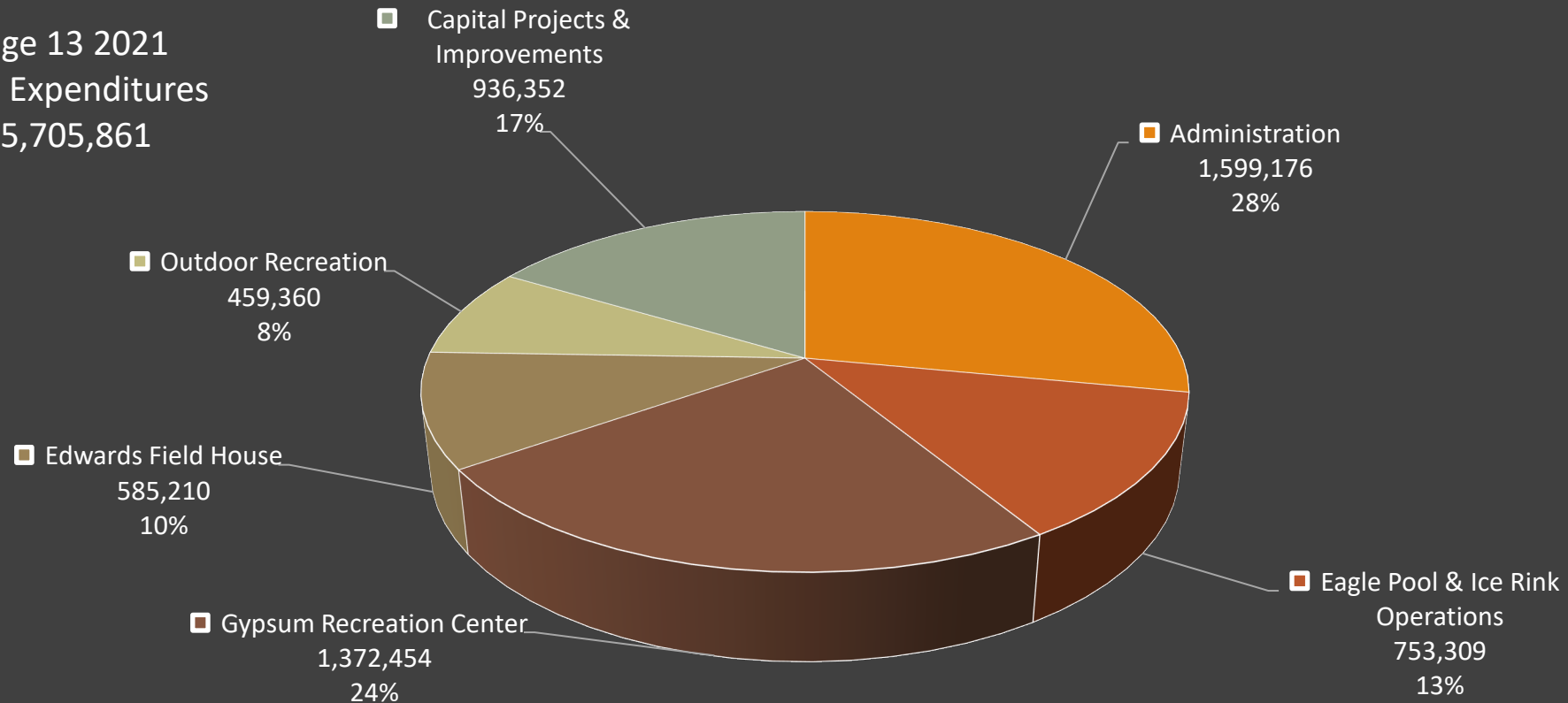
Financial Highlights

Page 13
2021 Fund
Revenue
\$5,763,307



Financial Highlights

Page 13 2021
Fund Expenditures
\$5,705,861



Financial Highlights

Page 6 2021

Net Cost
of Service
\$2,568,720

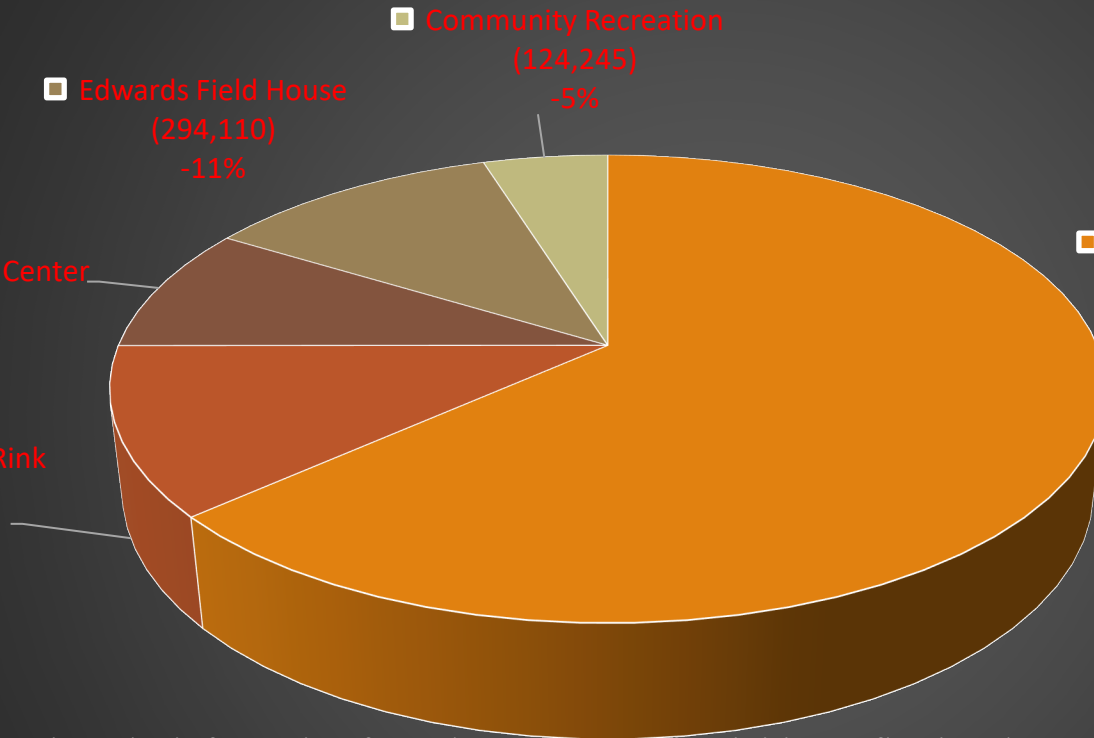
■ Gypsum Recreation Center
(224,383)
-9%

■ Eagle Pool & Ice Rink
(297,611)
-12%

■ Edwards Field House
(294,110)
-11%

■ Community Recreation
(124,245)
-5%

■ Administration
(1,628,371)...



The graph summarizes the information from the statement of activities, reflecting the total cost of program services (costs less program revenues) the remaining net cost of program services are supported by taxes and other general revenues.

Management Letter

Communications with Those Charged with Governance

- ✓ Our Responsibility Under US GAAP
- ✓ Planned Scope and Timing of Audit
- ✓ Qualitative Aspects of Accounting Practices
 - ✓ Significant Accounting Policies (Note 1)
 - ✓ Accounting Estimates
 - ✓ Financial Statement Disclosures (Note 1, 3, & 4)
- ✓ Difficulties Encountered During the Audit (COVID-19 created a delay)
- ✓ Corrected and Uncorrected Misstatements (None)
- ✓ Disagreements with Management (None)
- ✓ Management Representations (Written Representation Signed - June 13, 2022)

Continued.....

Management Letter

Communications with Those Charged with Governance

- ✓ Management Consultations with Other Independent Auditors (None)
- ✓ Other Audit Findings and Issues (None)
- ✓ Internal Controls Communications
 - ✓ Control Deficiency – exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.
 - ✓ Material Weakness – is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.
 - ✓ Significant Deficiency – is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.
- ✓ Prior Year Recommendations
- ✓ Current Year Recommendations

Comments and Questions

Prior Year Recommendations:

We noted that action has been taken by the District to address our prior year comments and recommendations. Balance sheet accounts have been timely reconciled and the government-wide capital asset listing has been reviewed and updated by management.

Current Year Recommendations:

It is recommended that the District budget transfers between the General Fund and Conservation Trust Fund during adoption of the 2022 budget. This process will ensure the District to be compliant with Colorado State Statute.

New Accounting Pronouncements:

The Governmental Accounting Standards Board (“GASB”) has issued new lease accounting standards (“GASB 87”) to more accurately portray lease obligations and increase the usefulness of governmental financial statements. The Covid19 pandemic previously delayed implementation of this standard to fiscal years starting after June 15, 2021; thus implementation of the standard will be required for the upcoming year ending December 31, 2022.

Ask for Board acceptance of report and permission to submit to Colorado State Auditor

Colorado Statutory Deadline July 31, 2022.

June 13, 2022

To the Board of Directors
Mountain Recreation Metropolitan District
PO Box 1891
Edwards, CO 81632

COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

We have audited the financial statements of the governmental activities and each major fund of the Mountain Recreation Metropolitan District as of and for the year ended December 31, 2021 and have issued our report thereon dated June 13, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 15, 2022 our responsibility as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal controls of the entity. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit fieldwork according to the planned scope and timing previously communicated to you during the planning stages of our audit procedures.

Significant Audit Findings:

Qualitative Aspects of Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application.

The significant accounting policies used are described in Note 1 of the financial statements. No new accounting policies were adopted and the application of the existing policies was not changed during the year under audit. We noted no transactions entered into by the entity during the year that were both significant and unusual or transactions for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Qualitative Aspects of Accounting Practices – continued

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of significant accounting policies in Note 1 of the financial statements.
- The disclosure of Capital Assets in Note 3 of the financial statements.

We evaluated the key factors and underlying information used to develop the disclosures above in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. An audit adjustment may or may not indicate matters that could have a significant effect on the entity's financial reporting process (that is, cause future financial statements to be materially misstated). In our judgment, none of the adjustments we proposed, whether recorded or unrecorded by the entity, either individually or in the aggregate, indicate matters that could have a significant effect on the entity's financial reporting process.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 13, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

COMMUNICATIONS WITH MANAGEMENT: INTERNAL CONTROLS COMMUNICATIONS

In planning and performing our audit of the financial statements, we considered internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinion on the District's internal control. Our consideration of internal control would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in the internal control system that we consider to be material weakness as defined above.

- 1) Management does not prepare its own year-end financial statements, inclusive of note disclosures. As such, management requested our firm to assist in the preparation of the draft financial statements, including the related footnote disclosures. The outsourcing of this service is not unusual in entities of your size and is a result of management's cost-benefit decision to use our accounting expertise rather than incur additional costs, and the District's Finance Director with the assistance of a 3rd party CPA performing the final overview of the financial statements before they are finalized.

Due to the limited staff size and resulting limitations on the ability for further segregation of duties in the accounting and reporting functions of the District, there is an inherent risk that a misstatement that is more than inconsequential *could* occur and not be prevented or detected by the internal control system. However, we believe this risk is reduced to an acceptable level by regular review and approval of the District's disbursements and the audited financial statements by the Board of Directors. We commend the District management and administration on its attention to detail and the Board's involvement and oversight in District operations.

Comments and Recommendations

Our audit provides an opportunity to observe the operations of the District and identify potential areas where improvements can be made and also areas that are functioning well.

We found the District's books and records to be in great working order. The financial statement revenues and expenses were properly classified, transactions were adequately explained, and the District's balance sheet accounts were sufficiently reconciled with year-end adjustments were properly recorded. We noted good awareness and compliance with sound business practices and controls, and no unusual adjustments to the financial records were necessary.

General Accounting System

Due to the fact that there is not an ability to provide proper segregation of duties within the District as the result of limited financial administration staffing, we consider the services provided by Marchetti and Weaver, LLC to be an integral part of the internal controls of the District.

Prior Year Recommendations

We noted that action has been taken by the District to address our prior year comments and recommendations. Balance sheet accounts have been timely reconciled and the government-wide capital asset listing has been reviewed and updated by management.

Budgetary Compliance

It is recommended that the District budget transfers between the General Fund and Conservation Trust Fund during adoption of the 2022 budget. This process will ensure the District to be compliant with Colorado State Statute.

New Accounting Pronouncements

The Governmental Accounting Standards Board ("GASB") has issued new lease accounting standards ("GASB 87") to more accurately portray lease obligations and increase the usefulness of governmental financial statements. Under the new standard, a distinction between operating and capital leases no longer exists, whereas all agreements meeting the definition of a lease will be classified as finance leases. Accordingly, the majority of lease obligations will be required to be reflected as liabilities and assets on the Statement of Financial Position with lease payments having a portion reducing the lease liability and a portion that flows through the Statement of Activities as interest expense, and the corresponding lease asset will be amortized over the lease term or the useful life of the underlying asset, whichever is shorter. The Covid19 pandemic previously delayed implementation of this standard to fiscal years starting after June 15, 2021; thus implementation of the standard will be required for the upcoming year ending December 31, 2022.

* * *

We would like to thank Janet Bartnik and Sanjok Timilsina of Mountain Recreation Metropolitan District, as well as Cheri Curtis of Marchetti and Weaver, LLC, for their cooperation and assistance during the course of the audit. Should you desire further clarification on any of the above issues, we will be available to discuss them with you.

This report is intended solely for the information and use of the Board of Directors and the management of the Mountain Recreation Metropolitan District. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectively Submitted,



MAGGARD & HOOD, P.C.

**MOUNTAIN RECREATION METROPOLITAN DISTRICT
EAGLE COUNTY, COLORADO**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
FOR THE YEAR ENDED
DECEMBER 31, 2021

Board of Directors

Liz Jones – Chairman
Mike McCormack – Vice Chairman
Mikayla Curtis – Secretary/ Treasurer
Chris Pryor – Director
Thomas Pohl – Director

Administrative Staff

Janet Bartnik - Director

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PENDING BOARD ACCEPTANCE

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis	2-8
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet – Governmental Funds	11
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Government Funds to the Statement of Activities	14
Notes to the Basic Financial Statements	15-28
Required Supplementary Information:	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund	29
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Special Revenue Fund – Conservation Trust	30
Supplementary Information:	
Capital Projects Expenditures – Budget and Actual	31

Officers and Directors
Mountain Recreation Metropolitan District
Edwards, Colorado

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mountain Recreation Metropolitan District as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Mountain Recreation Metropolitan District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mountain Recreation Metropolitan District as of December 31, 2021 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mountain Recreation Metropolitan District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mountain Recreation Metropolitan District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism through the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mountain Recreation Metropolitan District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mountain Recreation Metropolitan District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate to those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with accounting standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mountain Recreation Metropolitan District's basic financial statements. The *Supplementary Information*, which are listed in the table of contents are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material aspects, in relation to the basic financial statements taken as a whole.



MAGGARD & HOOD, P.C.
Glenwood Springs, Colorado
June 13, 2022

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Established in 1980, the Mountain Recreation Metropolitan District, (the "District") has continually strived to provide the communities of Eagle County with a wide variety of quality, affordable recreational activities and facilities. The District's boundaries encompass an estimated area of 840 square miles in Eagle County, Colorado including the communities of Eagle, Edwards, Gypsum, Bond, McCoy, Cordillera, Lake Creek and Wolcott.

The Management's Discussion and Analysis of the Mountain Recreation Metropolitan District's financial performance provides an overview of the District's financial activities for the fiscal year. The intent of this discussion and analysis is to look at the District's financial performance as a whole; it should be read in conjunction with the basic financial statements and notes to enhance the reader's understanding of the District's overall financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ended December 31, 2021 are as follows:

- The mill levy assessed by the District is 3.650 mills. These levies are assessed on all taxable properties within the District boundaries located in Eagle County.
- The District's *overall* net position increased \$352,843, or 2.14 % from the previous fiscal year.
- General Revenues accounted for \$2,921,563 or 50.7% of all revenues. These general revenues include taxes, grants, interest and other revenues not related to specific programs. Program specific revenues, in the form of charges for services, operating and capital grants and contributions, were \$2,841,744 or 49.3% of the District's total revenues of \$5,763,307.
- The District had \$5,410,464 of expenses. Of these expenses, \$2,841,744 were offset by program specific revenues. General Revenues (primarily property taxes) were adequate to provide for the remaining expenses, including depreciation of capital assets.

USING THE BASIC FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two types of information on the same statement that present different views of the District:

- *Government-wide financial statements* that provide both *long-term* and *short-term* information about the District's *overall* financial status.
- *Fund financial statements* that focus on *individual parts* of the District government, reporting the District's operations *in more detail* than the government-wide statements.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Additional supplemental information has also been included to enhance the reader's understanding of the financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

REPORTING ON THE DISTRICT AS A WHOLE

Statement of Net Position and Statement of Activities

While this report contains all funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during the fiscal year?" The statement of net position and the statement of activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, similar to that used by most private sector companies, taking into account all of the current year's revenues and expenses regardless of when cash was received or paid.

The focus of these government-wide financial statements is on the overall financial position and activities of the District. These financial statements are constructed around the concept of a primary government, the District.

The statement of net position and statement of activities report the District's *net position* and changes therein. This change in net position is important because it identifies whether the financial position of the District has improved or diminished for the District as a whole. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the District's property tax base, current property tax laws, statutorily required reserves, facility conditions, frequency of fires within the District and other factors. In the statement of net position and the statement of activities, the District's operations are reported as a "Governmental Activity." Governmental activities are generally financed through taxes, intergovernmental revenues and other non-exchange revenues. All of the District's programs and services are currently reported here.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District's major governmental funds include the General Fund and Conservation Trust Fund. Like other state and local governments, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. Unlike government-wide financial statements, the focus of the fund financial statements is directed to specific activities of the District rather than the District as a whole. Such information may be useful in evaluating a government's near-term financing requirements.

Governmental Funds

The District's activity is reported as a governmental fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. The governmental fund statements provide a detailed *short-term view* of the District's general government operations and the basic services it provides. The funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* is provided in reconciliations following the fund financial statements. The District maintains the following governmental funds:

General Fund – used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Conservation Trust Fund – used to account for funds received and restricted as to use in acquisition, development and maintenance of conservation sites pursuant to Colorado Revised Statutes. The fund has been designated by management to be used for all outdoor facility maintenance and operational expenses, as an approved conservation expenditure.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

NOTES TO THE FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

THE DISTRICT AS A WHOLE

Statement of Net Position

The perspective of the Statement of Net Position is of the District as a whole. Following is a summary of the District's net position for the current and prior fiscal year:

	Governmental Activities		
	2021	2020	Increase (Decrease)
<u>ASSETS:</u>			
Current and Other Assets	\$ 7,811,834	\$ 7,474,510	\$ 337,324
Capital Assets, Net	12,518,199	12,210,892	307,307
Total Assets	20,330,033	19,685,402	644,631
<u>LIABILITIES:</u>			
Current and Other Liabilities	383,333	445,066	(61,733)
Total Liabilities	383,333	445,066	(61,733)
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Unavailable Revenues - Property Taxes	3,091,378	2,737,857	353,521
<u>NET POSITION:</u>			
Invested in Capital Assets, Net of Related Debt	12,518,199	12,210,892	307,307
Restricted for Conservation Trust	-	-	-
Restricted for Emergencies	171,000	156,000	15,000
Unrestricted	4,166,123	4,135,587	30,536
Total Net Position	\$ 16,855,322	\$ 16,502,479	\$ 352,843

The District's current assets increased from the prior year. This is primarily due to the District's programs and operations returning to pre-pandemic levels. The District's cash and equivalents and other current assets increased approximately \$337 thousand.

The increase in Capital Assets is the result of the capitalization of construction costs related to the Fairgrounds Facility upgrades. Other additions included the purchase of computer and other recreation equipment.

The increase in deferred inflows of resources, which consists of property taxes to be collected in 2022, reflects changes in the overall assessed valuation of properties within the District's boundaries. This will impact the amount of funds available to provide recreation programs and service during the next fiscal year.

The net position of the District improved over the past fiscal year. This is primarily due to the capitalization of construction costs reported as invested in capital assets Net of Related Debt. This amount reflects total capital assets less the outstanding long-term obligations thereon. The restricted portion of District's net position reflects statutorily required Emergency Reserves (*see Note 10*).

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

THE DISTRICT AS A WHOLE – CONTINUED

Statement of Activities

The perspective of the Statement of Activities is also of the District as a whole. The statement of activities reflects the cost of program services and the charges for services and sales, grants and contributions offsetting those costs. The following detail reflects the total cost of services supported by program revenues and general property taxes, as well as other general revenues, resulting in the overall change in net position for the current fiscal year:

	Governmental Activities		
	2021	2020	Increase (Decrease)
<u>REVENUES:</u>			
<i>Program Revenues:</i>			
Charges for Services & Sales -			
Eagle Pool/ Ice Rink	\$ 571,340	\$ 319,598	\$ 251,742
Gypsum Recreation Center	1,236,828	976,848	259,980
Edwards Field House	496,190	319,037	177,153
Outdoor Recreation Programs	244,495	172,538	71,957
Operating Grants & Contributions	157,169	127,491	29,678
Capital Grants & Contributions	135,722	54,230	81,492
<i>General Revenues:</i>			
Property Taxes	2,747,315	2,703,367	43,948
Specific Ownership Taxes	150,075	134,995	15,080
Investment & Other Income	(7,260)	158,846	(166,106)
Miscellaneous	31,433	71,260	(39,827)
Total Revenues	5,763,307	5,038,210	725,097
<u>EXPENSES:</u>			
Administration	1,628,371	1,306,071	(322,300)
Eagle Pool/Ice Rink	868,951	782,448	(86,503)
Gypsum Recreation Center	1,461,211	1,378,438	(82,773)
Edwards Field House	790,300	717,669	(72,631)
Outdoor Recreation Programs	661,631	486,653	(174,978)
Total Expenses	5,410,464	4,671,279	(739,185)
Increase (Decrease) in Net Position	\$ 352,843	\$ 366,931	\$ (14,088)

The District's revenues include property taxes assessed in the prior year and collected in the current year to support general operations. The District's program expenses consist of operational expenses and depreciation expense on capital assets. Current year operating grants and contributions consist of Conservation Trust lottery monies received. Overall net position increased \$352,843 from the prior fiscal year.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

THE DISTRICT AS A WHOLE – CONTINUED

As indicated above, the statement of activities reflects the cost of program services and the charges for services and sales, grants, and contributions offsetting those services. The following table summarizes the information from the statement of activities, reflecting the total cost of program services, and the remaining net cost of program services which are supported by taxes and other general revenues:

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
Administration	\$ 1,628,371	\$ 1,306,071	\$ 1,628,371	\$ 1,306,071
Eagle Pool/Ice Rink	868,951	782,448	297,611	462,850
Gypsum Recreation Center	1,461,211	1,378,438	224,383	401,590
Edwards Field House	790,300	717,669	294,110	398,632
Outdoor Rec. Programs	661,631	486,653	124,245	132,394
Total Expenses	<u>\$ 5,410,464</u>	<u>\$ 4,671,279</u>	<u>\$ 2,568,720</u>	<u>\$ 2,701,537</u>

For all programs provided by the District, the dependence on taxes and other general revenues is apparent. For 2021 and 2020 approximately 47% and 58% of program services were supported through taxes and other general revenues. The community as a whole is the primary support for the District's activities.

THE DISTRICT'S FUNDS

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund level financial statements focus on how services were financed in the short-term as well as what remains for future spending. As discussed above, for financial reporting purposes the District's General Fund and Conservation Trust Fund are considered governmental funds and are reported on the modified accrual basis of accounting. At the fund level, under the modified accrual basis of accounting, depreciable assets and their related depreciation expense are not reflected as they are not a current period financial resource or use. In addition, at the fund level, inflows from operating loans are presented as a revenue item while outflows for capital outlay and debt service payments are presented as an expenditure item, as these items represent current period financial resources and uses.

The General Fund ending fund balance increased \$57,446 from \$4,361,933 to \$4,419,379 during the current fiscal year. This represents the excess of current period revenues (financial resources) over current period expenses (financial uses). The ending fund balance of \$4,419,379 is the amount of net resources available for future spending. Most financial resources are from property and specific ownership taxes, as well as program fees. The majority of expenses are directly related to providing recreation programs and maintenance of recreation facilities.

The Conservation Trust Fund ending fund balance did not change from the prior fiscal year. The fund balance remains at \$0. The ending fund balance of \$0 is the amount of net resources available for future Conservation Trust purposes.

The District, pursuant to the TABOR Amendment, reserves funds for emergencies. As discussed in the notes of the financial statements, the District reserves 3% of the total of all operational expenses every fiscal year. As operational expenses increase, this reserve will grow accordingly. At the end of each fiscal year, if the emergency reserves were not used, the funds are carried into the next year's operational funds.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's procedures in establishing budgetary data reflected in the financial statements are summarized in *Note I (D)* of the financial statements. The Board of Directors and management strive to budget appropriate amounts for each line item. This year's budget variations are not expected to have a significant effect on future services or liquidity.

General Fund Resources (Inflows)

The District's general fund final budgetary revenues and other financing sources in the amount of \$5,486,156 exceeded budgeted expectations of \$5,084,929 by \$401,227, or 8%. Positive variances occurred across the entire District as normal operations resumed in 2021. Tax revenues in the form of specific ownership taxes on motor vehicles, other governmental support and investment earnings aided in providing and expanding recreation opportunities to the District's citizens. It is not anticipated that these variances will have a significant impact on future services.

General Fund Charges to Appropriations (Outflows)

The District's general fund final budgetary expenditures and other financing uses in the amount of \$5,428,710 were \$379,701 more than the final appropriated balance of \$5,049,009. Savings occurred for the majority of budgeted departments, except for Outdoor Recreation as the District dedicated additional resources to expanding outdoor related programs. Overall, expenditures were 5% less than anticipated.

General Fund Unappropriated Fund Balance

The General Fund ending fund balance carryover to fiscal year 2022 is \$4,419,379.

CAPITAL ASSETS

At the end of 2021, the District had a total of \$12,518,199 invested in capital assets of governmental activities. The following reflects the balances at the current and prior fiscal year-end:

<u>Capital Assets Net of Depreciation</u>	<u>2021</u>	<u>2020</u>
Edwards Field House/Equipment	\$ 6,348,224	\$ 6,541,939
Pool and Ice Rink Facility and Equipment	1,771,905	1,837,549
Outdoor Recreation Equipment	4,008,645	3,491,979
Gypsum Recreation Center Equipment	197,475	223,920
General Recreation Equipment	3,889	5,449
Administration	188,061	110,056
Total Capital Assets	<u>\$ 12,518,199</u>	<u>\$ 12,210,892</u>

DEBT ADMINISTRATION

The District has no outstanding debt other than accrued compensated absences of \$82,256.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2021

ECONOMIC CONDITIONS AND OUTLOOK

In 2022, the District will continue its policy of providing extensive recreation services for the residents within the District's boundaries consistent with available resources, as well as operations of the Gypsum Recreation Center, the Eagle Pool and Ice Rink facilities and the Edwards Field House. The District provides opportunities for its constituents to partake in a variety of recreational activities including sports as swimming, soccer, ice hockey, tennis, gymnastics, lacrosse, volleyball, basketball, pickleball and football, as well as a wide-reaching menu of health and wellness, outdoor recreation, and licensed school age childcare programs and services. The District's 2022 budget strategy is to levy an operating mill levy to cover the shortfall in fees collected compared to the general operating costs (including capital replacement expenditures) of the District. For the purposes of meeting all general operating expenses of the District during the next budget year, the District has levied a tax of 3.650 mills upon the total 2022 assessed valuation of taxable property within the District.

Following a name change and freshly distilled vision and mission for the Mountain Recreation Metropolitan District in 2018, the Mountain Rec Board approved a strategic plan with seven priorities. One of those priorities is centered around converting recreation centers into community centers and expanding district facilities to meet our growing community's needs. A TABOR question was placed on the November 2021 ballot that was not approved by voters. The District will need to find alternative solutions to pressures associated with population growth and community needs for programs and services and that will also address the District's increasing burden of deferred facility maintenance.

Late 2021 forecasts for the 2024 reassessment year have provided an early indication that funds may be available to manage immediate maintenance needs of the recreation centers managed by the District. Funding is not likely to be sufficient to support expansion beyond current service levels. A thoughtful balancing of operating and capital resources is required to ensure services best meet community needs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our residents, customers, taxpayers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions regarding this report or need additional financial information, please contact the:

Mountain Recreation Metropolitan District - Administration Office
PO Box 1891
Edwards, CO 81632
Phone: (970) 688-7328

GOVERNMENT - WIDE FINANCIAL STATEMENTS

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PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF NET POSITION
December 31, 2021

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and Cash Equivalents	\$ 4,493,371
Receivables:	
Accounts Receivable	61,854
Cash with County Treasurer	21,856
Other Intergovernmental	135,628
Property Taxes	3,091,378
Prepaid Expenses	7,747
Capital Assets:	
Capital Assets, Net of Accumulated Depreciation	<u>12,518,199</u>
 TOTAL ASSETS	 <u>20,330,033</u>
<u>LIABILITIES:</u>	
Accounts Payable	137,252
Accrued Wages & Related Liabilities	42,102
Unearned Revenue	101,935
Other Liabilities	19,788
Accrued Vacation and Comp Time	<u>82,256</u>
 TOTAL LIABILITIES	 <u>383,333</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>	
Unavailable Revenues – Property Taxes	<u>3,091,378</u>
 TOTAL DEFERRED INFLOW OF RESOURCES	 <u>3,091,378</u>
<u>NET POSITION:</u>	
Invested in Capital Assets, Net of Related Debt	12,518,199
Restricted for Conservation Trust	-
Restricted for Emergencies	171,000
Unrestricted	<u>4,166,123</u>
 TOTAL NET POSITION	 <u>\$ 16,855,322</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2021

		<u>PROGRAM REVENUES</u>			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
	<u>Expenses</u>	<u>Charges For Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
GOVERNMENTAL ACTIVITIES:					
Administration	\$ 1,628,371	\$ -	\$ -	\$ -	\$ (1,628,371)
Eagle Pool & Ice Rink	868,951	571,340	-	-	(297,611)
Gypsum Recreation Center	1,461,211	1,236,828	-	-	(224,383)
Edwards Field House	790,300	496,190	-	-	(294,110)
Community Recreation	<u>661,631</u>	<u>244,495</u>	<u>157,169</u>	<u>135,722</u>	<u>(124,245)</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 5,410,464</u>	<u>\$ 2,548,853</u>	<u>\$ 157,169</u>	<u>\$ 135,722</u>	<u>(2,568,720)</u>
GENERAL REVENUES:					
Property Taxes					2,747,315
Specific Ownership Tax					150,075
Delinquent Interest Taxes					4,282
Net Investment Income					(11,542)
Miscellaneous Income					<u>31,433</u>
Total General Revenues					<u>2,921,563</u>
Change in Net Position					352,843
NET POSITION BEGINNING OF YEAR					<u>16,502,479</u>
NET POSITION END OF YEAR					<u>\$ 16,855,322</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	<u>General Fund</u>	<u>Special Revenue Conservation Trust Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS:</u>			
Cash and Cash Equivalents	\$ 4,493,371	\$ -	\$ 4,493,371
Receivables:			
Accounts Receivable	61,854	-	61,854
Cash with County Treasurer	21,856	-	21,856
Other Intergovernmental	135,628	-	135,628
Property Taxes	3,091,378	-	3,091,378
Prepaid Expense	<u>7,747</u>	<u>-</u>	<u>7,747</u>
 Total Assets	 <u>\$ 7,811,834</u>	 <u>\$ -</u>	 <u>\$ 7,811,834</u>
<u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE:</u>			
Liabilities:			
Accounts Payable	\$ 137,252	\$ -	\$ 137,252
Accrued Wages & Related Liabilities	42,102	-	42,102
Unearned Revenue	101,935	-	101,935
Other Liabilities	<u>19,788</u>	<u>-</u>	<u>19,788</u>
 Total Liabilities	 <u>301,077</u>	 <u>-</u>	 <u>301,077</u>
Deferred Inflow of Resources:			
Unavailable Revenue from Property Taxes	<u>3,091,378</u>	<u>-</u>	<u>3,091,378</u>
 Total Deferred Inflow of Resources	 <u>3,091,378</u>	 <u>-</u>	 <u>3,091,378</u>
Fund Balances:			
Non-Spendable	7,747	-	7,747
Restricted for Conservation Trust	-	-	-
Restricted for Emergencies	171,000	-	171,000
Unassigned	<u>4,240,632</u>	<u>-</u>	<u>4,240,632</u>
 Total Fund Balances	 <u>4,419,379</u>	 <u>-</u>	 <u>4,419,379</u>
 Total Liabilities, Deferred Inflows and Fund Balances	 <u>\$ 7,811,834</u>	 <u>\$ -</u>	 <u>\$ 7,811,834</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2021

TOTAL GOVERNMENTAL FUND BALANCES	\$ 4,419,379
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Amounts reported for governmental activities on the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental Capital Assets	\$ 20,512,662	
Less Accumulated Depreciation	<u>(7,994,463)</u>	12,518,199

Some liabilities are not due and payable in the current year and, therefore, are not reported in the governmental funds:

Compensated Absences	\$ <u>(82,256)</u>	<u>(82,256)</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 16,855,322</u>
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The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended December 31, 2021

	General Fund	Special Revenue Conservation Trust Fund	Total Governmental Funds
REVENUES:			
Property Taxes	\$ 2,747,315	\$ -	\$ 2,747,315
Specific Ownership Tax	150,075	-	150,075
Taxes – Delinquent Interest	4,282	-	4,282
Eagle Pool & Ice Rink	571,340	-	571,340
Gypsum Recreation Center	1,236,828	-	1,236,828
Edwards Field House	496,190	-	496,190
Outdoor Recreation	124,513	119,982	244,495
State Lottery Funds	-	157,169	157,169
Investment Earnings - Net	(11,542)	-	(11,542)
Capital Sponsorship	135,722	-	135,722
Miscellaneous	31,433	-	31,433
	<u>5,486,156</u>	<u>277,151</u>	<u>5,763,307</u>
Total Revenues			
	<u>5,486,156</u>	<u>277,151</u>	<u>5,763,307</u>
EXPENDITURES:			
Administration	1,599,176	-	1,599,176
Eagle Pool & Ice Rink Operations	753,309	-	753,309
Gypsum Recreation Center	1,372,454	-	1,372,454
Edwards Field House	585,210	-	585,210
Outdoor Recreation	172,183	287,177	459,360
Capital Outlay – Capital Projects & Improvements	283,758	652,594	936,352
	<u>4,766,090</u>	<u>939,771</u>	<u>5,705,861</u>
Total Expenditures			
	<u>4,766,090</u>	<u>939,771</u>	<u>5,705,861</u>
Excess of Revenues Over (Under) Expenditures	728,004	(662,620)	65,384
Other Financing Sources and (Uses):			
Transfer from Other Funds	-	662,620	662,620
Transfer (to) Other Funds	(662,620)	-	(662,620)
	<u>(662,620)</u>	<u>-</u>	<u>(662,620)</u>
Total Other Financing Sources	<u>(662,620)</u>	<u>662,620</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	57,446	-	57,446
FUND BALANCE – BEGINNING OF YEAR	<u>4,361,933</u>	<u>-</u>	<u>4,361,933</u>
FUND BALANCE – ENDING OF YEAR	<u>\$ 4,419,379</u>	<u>\$ -</u>	<u>\$ 4,419,379</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2021

NET CHANGE IN FUND BALANCES – TOTAL GOVERNMENTAL FUNDS \$ 57,446

Amounts reported for governmental activities on the Statement of Activities are different because of the following:

The net book value of asset dispositions are not reported in the governmental funds as they are not a current financial use. This is the amount by which the net book value of assets disposed exceeded proceeds, if applicable, in the current year: (27)

Governmental Funds report current year capital asset acquisitions as expenditures; however, on the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capitalized assets in the current year:

Capitalized Assets	\$ 907,854	
Depreciation	<u>(600,520)</u>	307,334

Compensated absences not payable from current resources are not reported as expenditures of the current year. In the Statement of Activities these costs represent expenses of the current year. This is the amount by which accrued vacation increased this year. (11,910)

CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 352,843

The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Mountain Recreation Metropolitan District, herein referred to as the District, conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Significant accounting policies of the District are described below.

A. Financial Reporting Entity

The Mountain Recreation Metropolitan District (the "District"), a political subdivision of the State of Colorado, was formed in 1980 for the purpose of providing recreational facilities for the residents and taxpayers of Eagle County.

The District is governed by an elected Board of Directors which is responsible for setting policy, appointing personnel and adopting an annual budget in accordance with state statutes.

The Governmental Accounting Standards Board (GASB) has specified the criteria to be used in defining a governmental entity for financial reporting purposes.

The reporting entity consists of (a) the primary government; i.e., the District, and (b) organizations for which the District is financially accountable. The District is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the District. Consideration is also given to other organizations that are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the District. Organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

Based on the criteria discussed above, the District's financial statements do not include any component units, nor do they exclude any potential component units requiring inclusion in the District's reporting entity, nor is the District a component unit of any other government. The District's financial statements include the accounts of all District operations.

B. Basis of Presentation

GOVERNMENT-WIDE STATEMENTS

The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. The statement of net position presents the financial condition of the governmental activities of the District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. Basis of Presentation - continued

In the statement of activities, direct expenses are those that are specifically associated with a service, program or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

FUND FINANCIAL STATEMENTS

During the fiscal year, the District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance by segregating transactions related to certain governmental functions or activities. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

Governmental accounting systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The District's funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations based upon the purposes for which they are to be spent and by the means by which spending activities are controlled. The various funds of the District are outlined as follows:

Governmental Funds

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures, other financing uses, and special items) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fund - used to account for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to statutory laws.

Conservation Trust Fund –used to account for proceeds of special revenue sources (lottery proceeds) that are legally restricted to expenditures for conservation purposes (park and recreation improvements). The fund has been designated by management to be used for all outdoor facility maintenance and operational expenses, as an approved conservation expenditure. Shortfalls will be supported by the General Fund.

C. Basis of Accounting

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in return, consist of property taxes. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Basis of Accounting - continued

FUND FINANCIAL STATEMENTS

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under this method, revenues are recognized when measurable and available. The District considers all revenues available if they are collected within 60 days after year-end. The following material revenue sources are considered susceptible to accrual because they are both measurable and available to finance expenditures of the current period:

- Property Taxes
- Specific Ownership Taxes

Taxpayer-assessed local property and specific ownership taxes are considered “measurable” when in the hands of intermediary collecting governments and are recognized as revenue at that time. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt, which is recognized when due. Proceeds of general long-term liabilities are reported as other financing sources.

D. Property Taxes Receivable and Deferred Inflows – Unavailable Property Tax Revenues

Property taxes are levied on December 15, and attach as an enforceable lien on property on January 1st of the following year. They may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28th and June 15th) without interest or penalty. Taxes not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 16th. Property taxes are levied and collected on behalf of the District by Eagle County and are reported as revenue when received by the County Treasurer. Property taxes levied in the current year and payable in the following year are reported as a receivable at December 31; however, since the taxes are not available to pay current liabilities, the receivable is recorded as deferred inflow.

E. Budgets and Budgetary Accounting

The District uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to October 15, the District staff submits to the Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. A “Notice of Budget” is published when the budget is received.
2. Public hearings are held to obtain taxpayer comments.
3. Prior to December 15, the Board adopts, by resolution, the budget for the ensuing fiscal year and certifies the tax levy to the Board of County Commissioners.
4. On or before December 31, the Board adopts an annual appropriating resolution in which such sums of money are appropriated as the Board deems necessary to defray all expenses and liabilities of the District during the ensuing year.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

E. Budgets and Budgetary Accounting – continued

5. The District's budgets are adopted on a basis consistent with generally accepted accounting principles for governmental entities. Annual appropriated budgets are adopted for all funds. The level of control in the budget at which expenditures exceed appropriations is at the fund level.
6. After adoption of the budget ordinance, the District may make by ordinance the following changes: a) supplemental appropriations to the extent of revenues in excess of the estimated budget; b) emergency appropriations; c) reduction of appropriations for which originally estimated revenues are insufficient.
7. Expenditures may not legally exceed appropriations at the fund level. Board approval is required for changes in the total budget of any fund. Budget amounts included in the financial statements are based on final legally amended budgets.
8. Budget appropriations lapse at the end of each year.

The District legally adopted annual budgets for all of the District's funds for 2021.

The budgets for the Governmental Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. Cash and Cash Equivalents / Fair Value of Financial Instruments

The District's policy in determining which items are treated as cash equivalents include cash, demand deposits, treasury bills, and other short-term, highly liquid investments that are readily convertible to cash and have original maturities of three months or less. Investments are reported at fair value which is determined using selected bases. Short-term investments are reported at cost which approximates fair value. Securities traded on a national or international exchange are valued at the last quoted market price. Cash deposits are reported at carrying amounts which reasonably estimate fair value. Additional cash disclosures are found in *Note 2* of the financial statements.

The District has a number of financial instruments, including cash and cash equivalents, receivables, and accounts payable, none of which are held for trading purposes. The District estimates the fair values of its financial instruments at December 31, 2021 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet.

G. Net Position / Fund Balance –

In the government-wide financial statements, net position is classified as follows:

Invested in Capital Assets, Net of Related Debt – this category groups all capital assets into one component. Accumulated depreciation and the outstanding debt balances that are attributable to (already invested in) the acquisition, construction or improvement of these assets reduce this category.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

G. Net Position / Fund Balance – continued

Restricted – assets are reported as *restricted* when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, laws of other governments, or imposed by various enabling legislation.

Unrestricted – represents the amount which is not restricted for any purpose. It is the District's policy to first apply restricted resources when an expense is incurred for which both restricted and unrestricted assets are available.

In the governmental funds, fund balances are classified as follows:

Non-Spendable – amounts that cannot be spent because they are either in non-spendable form such as inventory and prepaid expenses, or legally or contractually required to be maintained intact such as the corpus of permanently restricted funds to be retained in perpetuity. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale, when applicable.

Restricted – when constraints are placed on the use of resources either (a) externally imposed by creditors or (b) imposed by law through constitutional provisions or enabling legislation.

Conservation Trust – Amounts on deposit received from lottery monies from the State of Colorado *restricted* for use in the acquisition, development and maintenance of new conservation and recreation sites pursuant to Colorado Revised Statutes.

Emergency Reserves – As discussed in *Note 10*, Colorado voters passed an amendment to the State Constitution, one of the provisions of which requires local governments to establish an emergency reserve which is calculated at 3% of certain expenditures. These funds may only be expended in cases of emergencies as defined by the amendment, and are used to fund appropriations only after unrestricted resources are depleted.

Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Board of Directors). These amounts cannot be changed except by taking the same type of action employed to previously commit these amounts.

Assigned – amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself, or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – the residual for the general fund.

It is the District's policy to first apply restricted resources when an expense is incurred for which both restricted and unrestricted assets are available. Committed and assigned amounts are considered to have been spent first when an expenditure is incurred for purposes for which such categories and unassigned amounts are available.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

H. Capital Assets

All capital assets purchased or acquired with an original cost in excess of the capitalization threshold (\$5,000) set by the District are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at estimated fair value on the date of the donation. Repairs and maintenance are recorded as expenditures as incurred; while additions, improvements and capital outlays that significantly extend the useful life of an asset are capitalized. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment & Furniture	5-20 years
Infrastructure	20-50 years

I. Vacation, Sick Leave and Other Compensated Absences

The District's policy is to permit full-time, non-temporary personnel to accumulate a limited amount of earned but unused vacation leave which may be paid upon separation from District service. In accordance with this criterion, the District has accrued a liability for compensated absences which is reflected in long-term obligations in the government-wide statement of net position. For governmental funds, the liability for compensated absences is not reflected since it is anticipated that none of the liability will be liquidated with expendable available current financial resources.

J. Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenses. Actual results could vary from the estimates that were used.

K. Inter-fund Receivables and Payables

To the extent that operating expenses are paid by another fund and/or transfers are made between the funds and these advances have not been repaid as of year-end, balances of inter-fund amounts receivable or payable are recorded.

J. Fair Value Measurement/ Investment Valuation

The District reports its investments using the fair value measurements established by generally accepted accounting principles. As such, fair value hierarchy categorizes the inputs used to measure the fair value into three levels. Level 1 inputs are quoted prices in active markets for identical investments; Level 2 inputs include quoted prices in active markets for similar investments, or other observable inputs; and Level 3 inputs are unobservable inputs. At December 31, 2021, the District investments in CSIP were reported at the net asset value per share, measured utilizing quoted prices in active markets for similar investments (Level 2 inputs).

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 2 - CASH AND INVESTMENTS

Deposits

The Colorado Public Deposit Protection Act (PDPA), requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. The eligible depository is required to pledge to the Colorado Division of Banking a pool of collateral having a market value that at all times exceeds 102 percent of uninsured aggregate public deposits. The eligible collateral is determined by the PDPA, which includes obligations of the United States, the State of Colorado, Local Colorado governments, and obligations secured by first lien mortgages on real property located in the state. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The State Regulatory Commission for banks and financial services is required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in collateral pools. There is no custodial credit risk for public deposits collateralized under the PDPA.

The District has adopted a formal investment policy, the primary objectives of which are 1) Safety of Principal (to protect against the loss of any principal); 2) Liquidity (to ensure that funds are available to meet obligations as necessary; and 3) Yield (to optimize returns within the appropriate safety and liquidity restraints). The standard of a "prudent investor" is used which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for preservation, considering the probable safety of their capital as well as the probable income to be derived. This policy applies to the investment of all financial assets and all funds of the District over which it exercises financial control."

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest which include:

- Obligations of the United States and certain U.S. governmental agency securities, including securities issued by FNMA (federal national mortgage association), GNMA (governmental national mortgage association), FHLMC (federal home loan mortgage corporation), the federal farm credit bank, the federal land bank, the export-import bank, and by the Tennessee Valley authority, and certain international agency securities, including the World Bank.
- General obligation and revenue bonds of U.S. local government entities, the District of Columbia, and territorial possessions of the U.S. rated in the highest two rating categories by two or more nationally recognized rating agencies.
- Bankers' acceptances of certain banks
- Certain securities lending agreements
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed Investment contracts
- Local government investment pools
- The investing local government's own securities including certificates of participation and lease obligations.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 2 - CASH AND INVESTMENTS - continued

The District uses the following guidelines to ensure proper diversification:

<u>Instrument</u>	<u>% of Portfolio Allowed</u>	<u>Maximum % Per Issuer</u>
U.S. Treasuries	100%	100%
U.S. Agencies	75%	50%
Repurchase Agreements	100%	50%

COLORADO STATEWIDE INVESTMENT PROGRAM

As of December 31, 2021, the District had \$1,460,713 invested in the Colorado Statewide Investment Program ("CSIP"). CSIP is an investment program that provides professional investment services designed specifically to meet the cash management needs of Colorado governments, non-profit institutions and other institutional entities. CSIP's goal is to help member institutions achieve their objectives of safety, liquidity and competitive returns.

CSIP invests in the Colorado Investors Class of the PFM Funds Prime Series ("the Fund"), a money market mutual fund registered under the Investment Company Act of 1940, as amended. The Fund is managed to maintain a dollar-weighted average portfolio of 60 days or less and seeks to maintain a constant net asset value ("NAV") per share of \$1.00.

Program elements:

- Daily liquidity
- Competitive money market returns
- Unlimited number of deposits and withdrawals
- Transactions by wire and ACH
- Sub-accounting to track multiple funds/accounts
- Dedicated Program website

The Fund invests in obligations of the United States government and its agencies, high quality fixed income securities of U.S. companies and obligations of financial institutions. The District's CSIP investments are not categorized in terms of custodial credit risk since they are not evidenced by securities that exist in physical or book entry form.

The District's total cash and cash equivalents at December 31, 2021 are classified below:

Checking/Savings/Certificate of Deposit	\$ 2,874,594
Local Government Investment Pools	<u>1,579,597</u>
Total Bank Balances	4,454,191
Outstanding Items	<u>39,180</u>
Total Cash and Cash Equivalents	<u>\$ 4,493,371</u>

At December 31, 2021 the District's bank deposits were entirely covered by federal depository insurance (FDIC) or uninsured but collateralized under PDPA in accordance with state statute. The District had bank balances of \$193,176 of which the entire balance was covered by FDIC insurance. As of December 31, 2021, the District had invested \$2,854,732 in Certificates of Deposit (including accrued interest income of \$6,359) of which \$2,681,418 was covered by FDIC and \$19,862 by PDPA.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 2 - CASH AND INVESTMENTS - continued

Included in cash and cash equivalents are investments rated as follows:

Subject to Public Depository Act –

<u>Investments</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Rating Agency</u>
CSIP Accounts	\$ 1,579,597	AAAm	Standard & Poors
Certificates of Deposit	\$ 2,681,418	Not Rated	-

Risk Disclosures

To minimize custodial credit risk, or the risk that an insurer or other counterparty to an investment will not fulfill its obligations, state law limits District investments to those where the issuer is rated in one of the three highest rating categories by one or more nationally recognized organizations that rate such issuers. The District has deposits in CSIP investments with ratings as provided above.

The concentration of credit risk, or the risk of loss attributed to the magnitude of a government's investment in a single issuer, occurs when deposits are not diversified. District policy places no limit on the amount the District may invest in any one issuer; however, the District maintains general guidelines for investments to ensure proper diversification by security type and institution. All District investments are issued or explicitly guaranteed by securities of the U.S. government, or insured by the Public Depository Protection Act, or are investments in mutual fund or external investment pools, and therefore are not subject to concentration of credit risk disclosure requirements.

Interest rate risk is the extent to which changes in interest rates will adversely affect the fair value of an investment. The District maintains an investment policy that limits investment maturities to three years as means of managing its exposure to fair value losses arising from increasing interest rates and to avoid undue concentration in any sector of the yield curve. Exceptions to this structure may be allowed where maturities can be structured to accommodate readily identifiable cash flows as approved by the Board. The District's investments in CSIP are not considered to be subject to material interest rate risk.

Investment subject to interest rate risk disclosures are shown below:

	<u>Fair Value</u>	<u>Maturities</u>
Certificate of Deposit	\$ 250,991	12/06/22
Certificate of Deposit	250,974	12/08/22
Certificate of Deposit	253,112	04/18/23
Certificate of Deposit	207,599	07/26/23
Certificate of Deposit	249,035	01/30/23
Certificate of Deposit	256,432	05/02/24
Certificate of Deposit	256,067	05/23/24
Certificate of Deposit	252,286	01/30/25
Certificate of Deposit	227,811	12/10/25
Certificate of Deposit	238,301	11/30/26
Certificate of Deposit	<u>238,810</u>	12/10/26
Total	<u>\$2,681,418</u>	

Investments are stated at market value of \$2,681,418. The value includes \$6,359 of accrued interest at December 31, 2021.

The District was not subject to foreign currency risk as of December 31, 2021.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2021

NOTE 3 - CAPITAL ASSETS

A summary of changes in Capital Assets follows:

	Balance 01/01/21	Additions	Disposals	Balance 12/31/21
<i>Depreciable Capital Assets:</i>				
Office/Other Equipment	\$ 625,121	\$ 126,265	\$ (333,148)	\$ 418,238
Pool/Ice Rink & Equip	2,935,437	-	-	2,935,437
Gypsum Rec Center Equip	365,553	5,314	(43,636)	327,231
Edwards Field House and Equipment	8,710,491	11,380	(27,761)	8,694,110
Athletic Fields & Parks	7,380,558	764,895	(23,384)	8,122,069
Recreation Equipment	92,860	-	(77,283)	15,577
Accumulated Depreciation	<u>(7,899,128)</u>	<u>(600,520)</u>	<u>505,185</u>	<u>(7,994,463)</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 12,210,892</u>	<u>\$ 307,334</u>	<u>\$ (27)</u>	<u>\$ 12,518,199</u>

Depreciation is calculated using the straight-line method. For the year ending December 31, 2021 depreciation expense in the amount of \$600,520 was allocated to the various District functions as follows:

Administration	\$ 48,253
Eagle Pool/Ice Rink	65,642
Gypsum Recreation Center	31,757
Edwards Field House	205,090
Community Recreation	248,220
Recreation Equipment	<u>1,558</u>
Total Depreciation	<u>\$ 600,520</u>

NOTE 4 - LONG-TERM DEBT

A summary of changes in General Long-term Debt as of December 31, 2021 follows:

	Balances 01/01/21	Additions	Reductions	Balance 12/31/21	Amounts Due Within One Year
Compensated Absences	<u>\$ 70,346</u>	<u>\$ 203,931</u>	<u>\$ (192,021)</u>	<u>\$ 82,256</u>	<u>\$ 82,256</u>
Total	<u>\$ 70,346</u>	<u>\$ 203,931</u>	<u>\$ (192,021)</u>	<u>\$ 82,256</u>	<u>\$ 82,256</u>

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

NOTE 4 - DEFERRED COMPENSATION PLAN

Plan Description

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by the Colorado County Officials and Employees Retirement Association (CCOERA). The CCOERA provides retirement and death benefits for members and their beneficiaries. Plan participation is voluntary and available to any full-time, non-temporary/ seasonal employee of the District with 1 year of service. All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries. The annual financial report that includes financial statements and required supplementary information for the plan may be obtained through the plan's website at: www.ccoera.org.

Funding Policy

The CCOERA is funded by member contributions of includable compensation to a maximum level set by the Internal Revenue Service. Employee contributions are matched by the District up to 10% of the employee's wages and vest immediately with the employee when made. Any employer contributions made during the plan year apply toward the maximum deferral limits mentioned above. The District's and members' contributions to the CCOERA 457 plan for the year ended December 31, 2021 and 2020 were \$154,421 and \$165,993 respectively.

NOTE 5 - DEFINED CONTRIBUTION PENSION PLAN

Plan Description

Mountain Recreation Metropolitan District contributes to the Colorado County Officials and Employees Retirement Association (CCOERA) Defined Contribution 401(a) Plan administered by CCOERA. All employees of the District are enrolled in the plan, in lieu of Social Security, upon date of hire. Employees' retirement accounts under the 401(a) plans are 100% vested and become property of the employee. The annual financial report that includes financial statements and required supplementary information for the plan may be obtained through its website at: www.ccoera.org.

Funding Policy

Employees' with 0-5 years of service contribute 3.75% of their compensation on a mandatory basis to the plan, and the District contributes 3.75% of the employees' gross compensation to the plan. Employees' with 6 plus years of continuous employment contribute 6% of their compensation on a mandatory basis, with a District contribution of 6% of the employees' gross compensation. The District's and members' contributions to the 401(a) plans for the year ended December 31, 2021 were each \$107,941 totaling \$215,882.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees, or acts of God.

The District is a member of the Colorado Special Districts Property and Liability Pool (Pool). The Pool is an organization created by intergovernmental agreement to provide property, liability, public officials' liability, boiler and machinery and workers compensation coverage to its members. The Pool provides coverage for property claims up to the values declared and liability coverage for claims up to \$1,000,000. Settled claims have not exceeded this coverage in any of the past three fiscal years. The District pays annual premiums to the Pool for liability, property and public officials' liability coverage. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and accumulated funds, the Pool may require additional contributions from the members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula. During the year ended December 31, 2021, the pool made no distributions to the District.

NOTE 7 - CONTINGENCIES

During the normal course of business, the District incurs claims and other assertions against it from various agencies and individuals. Management of the District and their legal representatives feel none of these claims or assertions are significant enough that they would materially affect the fairness of the presentation of the financial statement as of December 31, 2021.

NOTE 8 - INTERGOVERNMENTAL AGREEMENTS & COMMITMENTS

Eagle Pool and Ice Rink Agreement

The Mountain Recreation Metropolitan District and the Town of Eagle, Colorado, entered into an agreement for the construction, ownership and operation of a recreation facility, consisting of a community swimming pool and ice rink, located in Eagle, Colorado. The recreation facility was conveyed to the District in 2003 and the Town retained full fee simple title to the ground upon which the facilities are constructed. The District is responsible for operation and maintenance of the recreation facilities.

Gypsum Community Recreation Center Agreement

The Mountain Recreation Metropolitan District and the Town of Gypsum, Colorado, entered into an agreement for the construction, ownership and operation of a community recreation facility located in Gypsum, Colorado. The District is responsible for the operation and maintenance of the community recreation center and the Town retains full fee simple title to the community center and community center site. Pursuant to the agreement, a contribution in the amount of \$135,627 is due to the District from the Town for the fiscal year ended December 31, 2021 to cover one half of the operational deficits.

Other Intergovernmental Agreements

The Mountain Recreation Metropolitan District and other governmental entities have entered into agreements for the use of various facilities & parks located in the District boundaries. A complete listing is available at the District Administration Office and filed with the Colorado Department of Local Affairs.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

NOTE 9 - *COMPLIANCE*

TABOR AMENDMENT - REVENUE AND SPENDING LIMITATION

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20, commonly known as the Taxpayer's Bill of Rights (TABOR). TABOR contains revenue, spending, tax and debt limitations which apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple-fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years. In 1996, the District's electorate voted to allow the District to collect, retain, and expend revenues notwithstanding any of TABOR's restrictions. Such provisions were made effective January 1, 1997.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of spending (excluding bonded debt service). The required reserve at December 31, 2021 is approximately \$171,000.

The Amendment is complex and subject to judicial interpretation. The District believes it is in compliance with the requirements of the Amendment. However, the entity has made certain interpretations of the Amendment's language in order to determine its compliance.

BUDGETARY COMPLIANCE

The District's General Fund budgetary expenditures of \$5,428,710 exceeded budgetary appropriations of \$5,049,009 in the amount of \$379,701 resulting from interfund transfers not being included in the final budgetary appropriation. This may not be in compliance with Colorado Revised Statutes.

The District's Conservation Trust Fund budgetary ending fund balance resulted in a deficit balance of \$1,012,008. This may not be in compliance with Colorado Revised Statutes.

NOTE 10 - *SUBSEQUENT EVENTS*

Management has evaluated events subsequent to December 31, 2021 through the issuance date of this report. In early 2020 a worldwide pandemic arose caused by the coronavirus Covid-19 which negatively impacted the general operations of the District. The District's management and Board of Directors has acknowledged the threat of the coronavirus; however, the long-term impact on operations is currently unknown as of the date of the auditor's report. There have been no additional material events noted during this period that would impact the results reflected in this report or the District's results going forward.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

NOTE 11 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (“GASB”) has issued new lease accounting standards (“GASB 87”) to more accurately portray lease obligations and increase the usefulness of governmental financial statements. Under the new standard, a distinction between operating and capital leases no longer exists, whereas all agreements meeting the definition of a lease will be classified as finance leases. Accordingly, the majority of lease obligations will be required to be reflected as liabilities and assets on the Statement of Financial Position with lease payments having a portion reducing the lease liability and a portion that flows through the Statement of Activities as interest expense, and the corresponding lease asset will be amortized over the lease term or the useful life of the underlying asset, whichever is shorter. The Covid19 pandemic previously delayed implementation of this standard to fiscal years starting after June 15, 2021; thus implementation of the standard will be required for the upcoming year ending December 31, 2022.

DRAFT
PENDING BOARD ACCEPTANCE

REQUIRED SUPPLEMENTAL INFORMATION

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended December 31, 2021

	General Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>BUDGETARY REVENUES:</u>				
Property Taxes	\$ 2,737,857	\$ 2,737,857	\$ 2,747,315	\$ 9,458
Specific Ownership Taxes	136,893	136,893	150,075	13,182
Taxes – Delinquent Interest	3,000	3,000	4,282	1,282
Eagle Pool & Ice Rink Revenue	421,389	421,389	571,340	149,951
Gypsum Recreation Center Revenue	1,104,889	1,104,889	1,236,828	131,939
Edwards Field House	393,865	393,865	496,190	102,325
Outdoor Recreation	94,520	94,520	124,513	29,993
Interest Income	18,021	18,021	63,432	45,411
Unrealized Loss on Investments	-	-	(74,974)	(74,974)
Capital Sponsorship	151,062	151,062	135,722	(15,340)
Miscellaneous Income	23,433	23,433	31,433	8,000
TOTAL BUDGETARY REVENUES	5,084,929	5,084,929	5,486,156	401,227
<u>BUDGETARY EXPENDITURES:</u>				
Administration	1,602,500	1,602,500	1,599,176	3,324
Eagle Pool & Ice Rink Operations	828,916	828,916	753,309	75,607
Gypsum Recreation Center	1,420,879	1,420,879	1,372,454	48,425
Edwards Field House	658,678	658,678	585,210	73,468
Outdoor Recreation	129,974	129,974	172,183	(42,209)
Capital Expenditures	408,062	408,062	283,758	124,304
TOTAL BUDGETARY EXPENDITURES	5,049,009	5,049,009	4,766,090	282,919
Other Financing Sources:				
Transfer (from) to Other Funds	-	-	662,620	(662,620)
TOTAL BUDGETARY EXPENDITURES AND OTHER FINANCING USES	5,049,009	5,049,009	5,428,710	(379,701)
Excess of Budgetary Revenues and Other Sources Over (Under) Budgetary Expenditures	35,920	35,920	57,446	21,526
FUND BALANCE – BEGINNING OF YEAR	3,586,579	3,586,579	4,361,933	775,354
FUND BALANCE – END OF YEAR	\$ 3,622,499	\$ 3,622,499	\$ 4,419,379	\$ 796,880

The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– BUDGET AND ACTUAL – SPECIAL REVENUE CONSERVATION TRUST FUND
For the Year Ended December 31, 2021

	Conservation Trust Fund			Variance
	Original Budget	Final Budget	Actual	Favorable (Unfavorable)
General Revenues:				
State Lottery Funds	\$ 124,000	\$ 124,000	\$ 157,169	\$ 33,169
Fairgrounds Field Rental	17,056	17,056	20,556	3,500
Freedom Park Field Rental	38,410	38,410	52,870	14,460
Eagle County Maintenance Contract	42,000	42,000	42,000	-
Contributions & Grants	-	-	4,556	4,556
Interest Income	15	15	-	(15)
Total General Revenues	221,481	221,481	277,151	55,670
Other Financing Sources:				
Transfers (to) from Other Funds	-	-	662,620	662,620
Total Other Financing Sources	-	-	662,620	662,620
Total Budgetary Revenue and Other Financing Sources:	221,481	221,481	939,771	718,290
Budgetary Expenditures:				
Fairgrounds:				
Maintenance Wages	37,729	37,729	40,732	(3,003)
Payroll Taxes	2,716	2,716	3,123	(407)
Health Insurance	7,144	7,144	6,168	976
Retirement	1,198	1,198	739	459
Utilities	33,920	33,920	30,499	3,421
Maintenance Services	3,500	3,500	6,969	(3,469)
Maintenance Supplies	7,400	7,400	10,540	(3,140)
Goals and Equipment	2,400	2,400	2,400	-
Maintenance Equipment	1,200	1,200	4,492	(3,292)
Building Design & Construction	943,000	943,000	652,594	290,406
Freedom Park:				
Maintenance Wages	61,878	61,878	54,411	7,467
Payroll Taxes	4,331	4,331	3,785	546
Health Insurance	15,738	15,738	10,913	4,825
Retirement	1,198	1,198	1,806	(608)
Utilities	1,800	1,800	3,953	(2,153)
Maintenance Supplies	22,000	22,000	28,147	(6,147)
Maintenance Service Contract	20,000	20,000	12,968	7,032
Equipment – Maintenance/ Recreation	1,200	1,200	2,156	(956)
Janitorial Service Contract	15,400	15,400	15,308	92
Goals and Equipment	2,400	2,400	2,514	(114)
Outdoor Ice Rink	-	-	37,821	(37,821)
McCoy Field:				
Lease	1,500	1,500	1,500	-
Professional Services	4,800	4,800	3,627	1,173
Utilities	3,737	3,737	2,001	1,736
Maintenance Supplies	800	800	605	195
Dotsero Kaboom Park:				
Equipment	1,500	1,500	-	1,500
Miscellaneous:				
Contingency	35,000	35,000	-	35,000
Total Budgetary Expenditures	1,233,489	1,233,489	939,771	293,718
Excess of Budgetary Revenues and Other Uses Over (Under) Expenditures	(1,012,008)	(1,012,008)	-	1,012,008
FUND BALANCE – BEGINNING OF YEAR	-	-	-	-
FUND BALANCE – END OF YEAR	\$ (1,012,008)	\$ (1,012,008)	\$ -	\$ 1,012,008

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTAL INFORMATION

Capital Projects Expenditures and Improvements – Budget and Actual

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
CAPITAL PROJECTS EXPENDITURES AND IMPROVEMENTS – BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>GENERAL FUND</u>				
Capital Replacement and Repair	\$ 97,000	\$ 97,000	\$ 92,953	\$ 4,047
Capital Reserve – EPIR	50,000	50,000	50,000	-
Capital Reserve – GRC	50,000	50,000	50,000	-
Computers/Office Equipment	10,000	10,000	67,658	(57,658)
Edwards Area Projects	-	-	10,833	(10,833)
EFH Capital Replacement	201,062	201,062	-	201,062
Gypsum Area Projects	-	-	12,314	(12,314)
Total General Fund	408,062	408,062	283,758	124,304
<u>CONSERVATION TRUST FUND</u>				
Fairgrounds Facility	943,000	943,000	652,594	290,406
Contingency	35,000	35,000	-	35,000
Total Conservation Trust Fund	978,000	978,000	652,594	325,406
Total Capital Expenditures and Improvements	<u>\$ 1,386,062</u>	<u>\$ 1,386,062</u>	<u>936,352</u>	<u>\$ 449,710</u>
Less Non- Capitalized Expenditures and Improvements			<u>(112,729)</u>	
Total Capitalized Assets			<u>\$ 823,623</u>	

The accompanying notes are an integral part of these financial statements.



BOARD MEETING ACTION REPORT

Meeting Date: July 20, 2022

Prepared by: Janet Bartnik, Executive Director

SUBJECT: Budget Direction Items

RECOMMENDED ACTION:

Provide direction to staff regarding two budget preparation items:

- FY 2023 Schedule of Fees and Charges DRAFT
- FY 2023 Capital Improvement Budget DRAFT

Provide action on:

- Funding the Employee Wellness Benefit for FY 2022 and future years with the understanding that future boards can adjust or remove the Wellness Benefit
-

BACKGROUND:

State statute requires that a proposed budget be delivered to the board by October 15 each year with public comment scheduled thereafter. In 2021, the board held a budget planning work session in late July to provide direction to staff, received a balanced budget from staff by October 15, held a budget work session toward the end of October, and held a public hearing during the November board business meeting to receive public comment. With the Gypsum Recreation Center Advisory Committee desiring to review the initial staff-requested budget on August 11, traditional timeframes for the budget preparation period have been accelerated, making a July work session challenging.

Staff seeks direction on three budget items to assist with the accelerated timeframe – the Schedule of Fees and Charges, the Capital Improvement Plan, and the Employee Wellness Benefit.

FY 2023 Schedule of Fees and Charges DRAFT

Staff has drafted a Schedule of Fees and Charges for FY 2023 for board review and comment. The charges identified in the Schedule are used to build the revenue projections that support budget expenditures. With roughly half the budget supported by fees and charges, this is an important foundation for every budget cycle. There are three decision points requested for discussion:

1. Overall Approach to the Schedule of Fees and Charges

The District's mission is to ensure everyone can be healthy and happy. To that end, Mountain Rec has sought to provide a breadth of programs and services that are affordable and accessible. The staff has proposed affordable rates that meet the Revenue Policy approved by the board in 2018. The Policy directs that programs and services that are more of an individual benefit receive less subsidy and are set at market rates. Programs and services that provide a greater community benefit can be subsidized. Fees and charges in the Schedule reflect that policy.

Adjustments to rates proposed for FY 2023 are:

Facility Rentals – Many facility rental fees, including meeting room spaces, sport court, indoor turf, birthday parties, and full indoor facility rentals are proposed for increase. Also proposed for increases are outdoor field rental fees and hourly staff costs.

Program Registration Fees – Programs proposed for fee increases are:

- Learn-to-Swim
- Babysitting
- Lifeguard Recertification Course

Daily admissions and membership passes were increased significantly in 2022 and are not proposed to be increased in 2023.

DECISION POINT: Staff requests review and comment on any fees and charges included in the Draft Schedule.

2. Consideration of In-District and Out-of-District Rates

In January 2022, the Board directed staff to implement in-district and out-of-district fees for admission to facilities operated by Mountain Rec beginning in 2023 (action report from January attached for reference). Staff was directed to plan how this could be accomplished understanding that the IGA with the Town of Gypsum required Town Council to consider a request from the District and that operating details would need to be determined for the differential to be managed within the District's registration software program.

The Town of Gypsum has respectfully suggested that implementing a punitive fee for non-residents might reduce participation. With a goal of welcoming, accessible, and inclusive facilities, such a fee seemed in opposition to that goal. The Town will not authorize rate differentials to be applied to the Gypsum Recreation Center or Gypsum Creek Pool.

To implement in-district and out-of-district rates for Eagle and Edwards Facility Admissions, staff recommends adding an approximate (+/-) 20% surcharge to daily admissions, punch cards, and membership passes. Resulting rates would be as follows:

EDWARDS	DAILY		PUNCH CARD		ANNUAL	
	<i>Resident</i>	<i>Non-Res</i>	<i>Resident</i>	<i>Non-Res</i>	<i>Resident</i>	<i>Non-Res</i>
Youth	\$7	\$8	NA	NA	\$69	\$85
Adult	\$12	\$15	NA	NA	\$89	\$110
Senior	\$10	\$12	NA	NA	\$69	\$85
Family	NA	NA	NA	NA	NA	NA

EAGLE	DAILY		PUNCH CARD		SUMMER POOL PASS	
	<i>Resident</i>	<i>Non-Res</i>	<i>Resident</i>	<i>Non-Res</i>	<i>Resident</i>	<i>Non-Res</i>
Youth	\$7	\$8	\$120	\$140	\$135	\$165
Adult	\$12	\$15	\$220	\$265	\$185	\$225
Senior	\$10	\$12	\$180	\$215	\$160	\$199
Family	NA	NA	NA	NA	\$325	\$399

The partial implementation will admittedly be difficult to communicate and may raise questions as to the rationale for assessing such a surcharge in only two of three areas when the board has worked so hard to achieve cohesion and consistency in service across the District's facilities. Estimates of the additional revenues the District would receive annually are estimated to be:

Eagle Admissions – \$2,071. Staff estimated that 10% of guests are from out of district, which would generate roughly \$1,420 annually from daily admissions. An additional estimate of 1% of summer pool passes are sold to non-district residents equal \$651, or \$2,071 total for the Eagle area.

Edwards Admissions – \$3,503. Staff estimated that 47% of Edwards Field House annual passes and daily admissions are sold to non-residents. Mountain Recreation would generate roughly \$1,827 annually in memberships, and \$1,676 in daily admissions, equaling \$3,503 in the Edwards area.

DECISION POINT: Staff requests confirmation that the board desires to implement the partial rate differential beginning in January 2023.

3. Discussion of the Approach to Field Rates

Specially qualified youth serving organizations have been afforded use of District outdoor fields at no cost except for direct costs related to field set up and security staffing. There is no rent charge for ordinary club activities. User groups desiring to host tournaments for fundraising purposes on outdoor fields are afforded one rent-free tournament weekend to support their programs. User groups are not all treated equally, as those using indoor spaces are not afforded time in facilities at no cost.

The District has heard from the community that it should be looking for additional sources of revenue. Staff is proposing to increase hourly staff rates for maintenance provided in alignment with wage rate market increases, as reflected in the Schedule of Fees discussed earlier in this document.

As well, space is pinched, and staff are asked to move the District's in-house programs to make time for local user group use. Mountain Rec program participation is growing significantly, and clubs' numbers are growing too. Costs to repair and replace field amenities and appurtenances impacted by heavy usage are impacted by inflation and cannot be recouped when no fees are charged.

The District could consider implementing rental fees to local user groups for use of outdoor spaces operated by the District to assist in revenue generation to support both capital and operating maintenance of outdoor spaces. In particular, those programs that are truly recreational in nature could be subsidized while those leaning more toward that competitive level, an individual benefit, could begin to be charged field rental fees.

Alternately, the District could consider implementing fees for tournaments only, retaining the subsidy for field use for ordinary club programming. The District encounters a great deal of pressure on staffing, maintenance, and repairs following intensive tournament uses.

A potential drawback might be that user groups put pressure on the school district to use outdoor field spaces at schools.

DECISION POINT: Staff requests board direction on continuing the practice of offering specially qualified youth serving organizations rent-free field space. Should the board direct staff to change this practice and charge a rental fee, local user groups will need to be notified to plan their budgets.

FY 2023 Capital Improvement Budget DRAFT

Staff has completed work on the review of capital projects for FY 2023. A draft capital improvement budget is attached for your reference. The budget includes vehicle and equipment replacements (VERP), contributions to shared capital replacement funds, and funding for capital replacements for those facilities not covered by jointly managed replacement funds (sports complexes, field house, and park spaces). Anticipated is the cost of work to repair or replace the Eagle Pool, although a cost has not yet been determined. Other capital project requests will be postponed until after the cost of the pool repairs are available.

A few notes on Capital expenditures:

Vehicle & Equipment Replacement Program (VERP) – Staff removed expenses for FY 2023. The 2016 Silverado is in great shape, with 58K miles, and its replacement has been set for 2026 as an estimated replacement timeframe. Mowers at the sports complexes are in good shape and will not need new for some time.

Capital Fund Contributions – Staff proposes to retain the \$50K contribution amount for the GRC and EPIR funds for 2023. Modeling conducted on the GRC Fund showed a need to elevate the contribution to \$214,000/entity/year to meet future needs beginning in 2030. It is likely that the partnership will identify a different approach to these major replacement costs. For Eagle, staff recommends waiting to see what the future decision on repairs will be for the Eagle Pool.

Edwards Field House Capital – The replacement model prescribes \$233,810 scheduled for 2023 in Edwards. The big-ticket item is repainting the roof for \$230K, and there is also a dasher board panel replacement for \$3,810. It is possible to push the dasher boards to a later year if needed.

Conservation Trust Fund Capital – There are no capital projects scheduled in Eagle, Edwards, McCoy, or Dotsero in 2023. Several projects were completed at the Eagle Sports Complex this year, and a few at Freedom Park. Staff continues to work with Mike McCoy and get him what he needs out of the operating budget. The Dotsero playground is holding up nicely.

DECISION POINT: Staff requests direction on any changes to the capital budget proposed for FY 2023.

Employee Wellness Benefit – FY 2022 and future years

In November 2020, the Board approved the expenditure of FY 2020 & 2021 funds for a Wellness Benefit, affording staff the opportunity to purchase wellness, mental health, exercise, or other health-promoting items. Board members felt the wellness benefit might be helpful to staff who had had worked tirelessly to serve the District and show appreciation for their dedication to the District. The benefit provided to full-time staff was \$800. Qualified part-time staff, those who worked an average of 20 hours or more per week over the previous six months, received a \$400 benefit.

The approved motion in the November 2020 board meeting did not specify if the wellness benefit should be extended beyond FY2021 so staff did not include the benefit in the FY2022 budget. Staff have expressed their appreciation of the wellness benefit in 2020 & 2021 as it affords them the opportunity to support their wellness as they see fit and builds their loyalty to the District, assisting the District with employee retention. Wellness cash benefits are a common benefit provided by both public and private employers.

Should the Board decide to continue the benefit for employees in FY 2022 and beyond, the cost is expected to be approximately \$25,000 in FY 2022 and estimated to be about \$30,000 in FY 2023 and beyond. If the board approves the addition of this wellness benefit it can be included in job postings to help with recruitment with the understanding future boards can take action to adjust or remove the wellness benefit.

DECISION POINT: Staff requests action on the inclusion/exclusion of the employee wellness benefit for FY 2022 and future years.

POLICY ISSUE: NA

FINANCIAL CONSIDERATIONS:

☐ Budgeted item

Line item:
Amount:

☒ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

ATTACHMENTS:

DRAFT Schedule of Fees FY 2023

Action Report (1/19/22) – Rate Differential Resolution

Resolution – Rate Differential

FY 2023 Capital Improvement Budget Draft – General Fund

FY 2023 Capital Improvement Budget Draft – Conservation Trust Fund



Schedule of Fees and Charges 2023 PROPOSED

FACILITY ADMISSIONS

Gypsum

Eagle

Edwards

	Rec Center	Outdoor Pool	Ice Rink	Outdoor Pool	Field House
Daily Admission – Under 3 Years	FREE	FREE	FREE	FREE	FREE
Daily Admission – Youth (3 – 17 Years)	\$7	\$7	\$7	\$7	\$7
Daily Admission – Adult (18 – 60 Years)	\$12	\$7	\$12	\$7	\$12
Daily Admission – Senior (61+ Years)	\$10	\$7	\$10	\$7	\$10
Daily Admission – Family of 4 (2 + 2 Children)	\$30		\$30		
Daily Admission – Family – Additional Children	\$4		\$4		
Anti-Gravity Center – Member					\$13.00
Anti-Gravity Center – Non-member					\$18.00
20-Punch Card – Youth	\$120		\$120		N/A
20-Punch Card – Adult	\$220		\$220		\$220
20-Punch Card – Senior	\$180.00		\$180.00		\$180
Season Pass – Youth (Summer only)				\$135	
Season Pass – Adult (Summer only)				\$185	
Season Pass – Senior (Summer only)				\$160	
Season Pass – Family (Summer only)				\$325	
Annual/Monthly Pass – Youth	\$260/\$26				**\$69/NA
Annual/Monthly Pass – Adult	\$590/\$59				**\$89/NA
Annual/Monthly Pass – Senior	\$450/\$45				**\$69/NA
Annual/Monthly Pass – Couple	\$850/\$85				
Annual/Monthly Pass – Senior Couple	\$690/\$69				
Annual/Monthly Pass – Family of 2 adults and up to 6 children	\$950/\$95				
Annual/Monthly Pass – Adult + 1 Child	\$690/\$69				
Monthly Pass – Set Up Fee	\$25				
OTHER ADMISSIONS CHARGES:					

Stick Puck Session - Rink: child/adult			\$8		
Drop-in Hockey - Rink			\$11.00		
Free Style Sessions - Rink			\$13.00		
Skate Rental - Rink			\$4.00		
Skate Sharpening			\$8/\$11		

*fitness class punch pass

**fitness classes not included, facility access only

Schedule of Fees and Charges 2023 PROPOSED

RECREATION PROGRAMS

Specialization	Program	Detail/Notes	Low-High	Proposed for 2023
Aquatics	Learn-to-Swim	8 classes	\$64	\$85
	Private Swim Lessons	Semi-private/Private – 2 pack	\$65 / \$85	
	Swim Team	1 or 2 days a week, per session	\$10/practice	
	Lifeguard Training	Red Cross Certification Class	\$199	
		Jr. Lifeguard training (no certification)-NEW!	\$149	
		As offered through EVHS	\$99	
	Lifeguard Instructor	Red Cross Instructor Certification	\$199	
	Water Safety (WSI)	Certification course (in house)	\$199	
	Babysitting	Red Cross course	\$99	\$115
	Lifeguard Recert	For non-employees	\$99	\$120
Gymnastics	Adult and Pediatric First Aid/CPR/AED Course	For non-employees	\$99	
	Adult Bilingual Classes	5 classes	\$40	
	Tumble Tots	Edwards Drop-in: member/non-member	\$10/\$12	
		Gypsum Drop-in - Included with Family Membership	FREE/\$12	
	Toddler Tots/Mini Flip	4-8 week Sessions: member/non-member	\$13 class	
	Instructional Classes	Gymnastics: Pre-School – Level 1/Boys- per 50 minutes	\$13 class	
		Level 2, Boys Level 2 and Rock & Roll- per 80 minutes	\$19.50 class	
		Anti-Gravity Center: Ages 5 – 17- 50 minutes/80 min	\$13 class	
	Drop-in Classes	Gymnastics – Edwards- Parkour: member/non-member	\$11/\$13 class	
		Anti-Gravity Center : 75 minutes member/non-member	\$13/\$18	
	Ascent Team	Level III – Monthly- 4 hours/week	\$125/mo	
		Pre-Team – Monthly- 4 hours/week	\$125/mo	
		Ascent Team –Monthly (2 to 3 days/week)	\$135/\$165 month	
		Ascent Team- Monthly (4 days/week)	\$195/mo	
	Camps	Gymnastics/Anti-Gravity – Daily rate	\$35-\$55	
		Gymnastics/Anti-Gravity – Weekly rate- 4 or 5 days/wk	\$125/\$225	
Health & Wellness	All Group Exercise	Gypsum - Included with memberships/non-member drop-in	FREE/\$12 class	
	All Group Exercise	Edwards - Drop-in	\$12	
		Edwards- 20 Class Punch Card	\$180	
	Workshops	Chakra, Yoga, Meditation, Clean Eating, Zumba	\$35-\$65	
	Personal Training	1 hour each session: member	\$55	
		1 hour each session: Non-member	\$65	
Specialization	Program	Detail/Notes	Low-High	
Day Camps and Seniors	Rec Kids Day Camps	Daily	\$50	
		Weekly (Monday – Friday)	\$215	
		½ Day Camp (daily)	\$35	
	Kid's Night Out	Friday evenings	\$35	
	Senior Programs	Individual registrations	\$10-\$25	
	Dog Training Classes	6 classes	\$80	

Outdoor Rec	Education Courses	WFR, WFA, Hunter Safety, CAIA, AIARE	\$50 - \$1100	
	Gear Library Membership	Individual/family	\$15-\$150	
	Youth Programs	Climbing, Afterschool programs, fishing	\$25-\$195	
	Youth Camps (Sports)	BMX, Skateboarding, Climbing, Mountain Bike	\$125-\$190	
	Hikes/Snowshoes	individual,family	FREE - \$35	
	Backyard Adventures	Daily/Weekly	\$85-\$225	
	Intro to Camping or Backpacking	3-Day	\$165-\$195	
	Advanced Backpacking	3 to 4 day	\$250-\$325	
	Maloit Park Teambuilding Fees	# of individuals per group for range of 2-6 hours (ECSD, Non-profit, business rates)	\$100 - \$1000	
Sports	Youth Leagues	individual entry (5-6yo = \$45, 7-11yo = \$55)	\$45-\$55	
	Wee Sports	individual entry	\$35	
	Learn to Skate	5 -6 classes/session	\$75 - \$90	
	Youth Hockey	individual	\$135	
	Sports Camps/Clinics		\$60-\$150	
	Adult Leagues	Individual- team entries	\$200-\$1850	

Schedule of Fees and Charges 2023 PROPOSED

FACILITY RENTALS

Facility	Room/Area	Fee/Charge Title	Public	Non-Profit	Restrictions
Gypsum Rec Center	Meeting Rooms	Full Community Room	\$60/hr; \$375max	FREE	
		Medium Community Room partition	\$50/hr	FREE	
		Small Community Room partition	\$35/hr	FREE	
		Party Room	\$35/hr	FREE	
	Gymnasium	Sport Court	\$80/hr	FREE general use or \$40/hr for rental	
	Fitness Studio	includes use of equipment in room	\$80/hr	\$40/hr	
	Pool	Normal Operational Hours Rental	\$100/hr	\$70/hr	Max of 15 people. Use of pool minus spa. Water slide may be available depending if open, but additional cost may apply if want it to be open during your time. Additional staffing fee may apply per hour for additional people in the pool or pending the activity. At least one adult must be in the water with the group. More may be required, pending number of people in the pool and/or activity.
		After Operational hours rental	\$250/hr	\$175/hr	Max of 20 people (depending on activity). Use of pool minus spa. Water slide may be available depending if open, but additional cost may apply if want it to be open during your time. Additional staffing fee may apply per hour for additional people in the pool or pending the activity. At least one adult must be in the water with the group. More may be required, pending number of people in the pool and/or activity.
		Add-On: Additional Lifeguard	\$25/hr	\$17.5/hr	May be required depending on activity or if you wish to have up to an additional people in the pool.
		Add-On: Water Slide	\$30/hr	\$21/hr	
	Party Rentals	Basic party- 2 hours	\$125		15 kids max
		Party with one activity- 2 hours	\$225 non-member or \$199 member		15 kids max
	Gymnastics Center	Includes 1 staff supervisor	\$175/hr	\$150/hr	15 kids max
		Staffing charge	\$35/hr		
	Climbing Tower	Includes 2 staff for a 2-3 hour rental/program	\$60/hour	\$40/hour	Maximum 20 People. No open toe shoes. Any participants or adults who want to belay during the rental must be belay tested/have passed BEFORE the rental date.
	Full Facility Rental		\$2,500		
Eagle Pool & Rink	Rink	Prime time/ hr	\$227/hr \$234	\$196/hr \$202	
		Non-prime/ hr	\$150/hr \$155	\$140/hr \$144	
	Pool	Normal Operational Hours Rental	\$180/hr	\$124/hr	
		After Operational hours rental	\$350/hr	\$245/hr	
		Add-On: Additional Lifeguard	\$25/hr	\$17.5/hr	
		Basic Party	\$125	N/A	15 kids max - daily rate for above 15, \$4 skate rentals
	Rink Sport Court		\$75/hr	\$50/hr	
	Staffing charge		\$35/hr	\$30/hr	
	Lobby Rental		\$35/hr		
Edwards Field House	Turf field- Indoor		\$135/hr	\$110/hr	
	Half Turf Field- Indoor		\$85/hr	\$60/hr	
	Sport Court		\$60/hr	\$35/hr	
	Program/Day Camp Room		\$25/hr	FREE	
	Meeting Room	Community Room	\$35/hr	FREE	
	Fitness Studio	includes use of equipment in room	\$80/hr	\$40/hr	
	Gymnastics Center	Includes 1 staff supervisor	\$175/hr	\$150/hr	15 kids max
	Antigravity Center	Includes 1 staff supervisor	\$175/hr	\$150/hr	15 kids max
	Party Rental	Basic Party w/sport court or turf	\$125		
		Party w/gymnastics or AGC	\$225 non-member or \$199 member		
	Full Facility Rental		\$2,500/Max 8hrs		Max 8 hours
	Staffing Charge		\$35/hr	\$35/hr	Mountain Rec Staff

	Climbing Tower	Includes 2 staff for a 2-3 hour rental/program	\$60/hour	\$40/hour	Maximum 20 People. No open toe shoes. Any participants or adults who want to belay during the rental must be belay tested/have passed BEFORE the rental date.
Facility	Room/Area	Fee/Charge Title	Public	Non-Profit	
Sports Complex:	Baseball Field	Hourly Rate- Eagle County	\$35/field/hr	District expenses+hourly staffing	
Edwards and Eagle	Baseball Field	Daily/Tournament Rate- Eagle County	\$125/field	District expenses+hourly staffing	
	Baseball Field	Daily/Tournament Rate	\$600/field	\$600/field	
	Multi-purpose Field	Hourly Rate- Eagle County	\$35/field/hr	District expenses+hourly staffing	
	Multi-purpose Field	Daily/Tournament Rate- Eagle County	\$225/field	District expenses+hourly staffing	
	Multi-purpose Field	Daily/Tournament Rate	\$600/field	\$600/field	
	Full Facility	full complex rental- includes staffing	\$2,500/day	\$2,000/day	
	Skatepark	Freedom Park	\$75/hr	\$50/hr	
	Baseball Field Prep		\$100/field	\$100/field	
	Multi-purpose Field Prep		\$225/field	\$225/field	
	Baseball field Re-chalk		\$75/field	\$75/field	
	Multi-purpose field Re-paint		\$140/field	\$140/field	
	Trash Dump		\$200/dump	\$175/dump	
	Box of Paint		\$100/box	\$100/box	
	Staffing Charge	site supervision and support/maintenance	\$35/hr	\$35/hr	
	Parking Lots	Depending on lot needs	\$35/hr.	District expense + hourly staffing	
		Food Truck lot rental	RFP	RFP	
		Daily Rate- Eagle County	\$225/ day (8+ hours)	(minimum \$35 to setup and tear down)	
		Daily Rate- out of County	\$600/ day (8+ hours)		
*New	Staffing Charge	Mountain Rec Staff Hours	\$35hr	\$35hr	
*New	Snow Plowing	Staff Hours plus gas/diesel	\$40hr	\$40hr	
** NEW FOR 2020** ACCOUNTS NOT PAID WITHIN 60 DAYS OF THE DATE OF INVOICE ARE SUBJECT TO A 1.5% FINANCE FEE					



BOARD MEETING ACTION REPORT

Meeting Date: January 19, 2022

Prepared by: Janet Bartnik, Executive Director

SUBJECT: In-District Fee Policy Resolution

RECOMMENDED ACTION: Approve a Resolution directing staff to develop an In-District and Out-of-District Fee Policy.

BACKGROUND:

The Mountain Recreation Board of Directors studied how the District might better serve the community for the past few years. The board developed plans in response to community input and considered placing a question on the November 2021 ballot for voter consideration. While sharing information with the public about the proposed projects, staff received feedback from residents who were concerned about the initiative given that non-residents of the District are afforded the same rates for facility admissions as residents who pay taxes to support the construction, maintenance, and operation of the recreation district facilities.

In the August poll designed to study voter sentiment on the ballot question, staff added a question intended to measure voter interest in imposing such a fee differential. Results presented at the August 18 regular board meeting indicated that a majority of the likely voters polled favor implementing such a policy. Anecdotal evidence leading up to and following the November ballot indicates that some voters are concerned about the lack of recognition of taxpayer investment in the District's fee structure.

The Board of Directors is responsible for determining fees and charges for recreation facilities and programs operated by the District and may choose to impose a surcharge on non-resident users of facilities and/or programs. While the number of non-resident users is relatively small, district resident feedback is a factor to consider in decision-making processes.

At the August 18 regular business meeting, the board tabled a resolution directing staff to develop a plan of implementation given the length of the meeting agenda. The board considered the resolution at an August 25 special meeting. At that special meeting, the board requested staff redraft the resolution. Four directives were assigned:

- amend the focus to reflect a "discount" for district residents,
- amend the language to "in-district / out-of-district" instead of "resident/non-resident",
- seek an approach that ensures pricing changes do not impact accessibility goals, and
- attempt to strike a balance between inclusiveness and recognition of taxpayer contributions.

In September, staff presented more information to the board. At that time the board chose to table discussion until facility improvements were under way. Since that time, review of balloting results has occurred, and the board has indicated a desire to consider again a resolution

directing staff to develop and implement a fee policy that provides for recognition of taxpayer investment in facility improvements.

DISCUSSION:

In preparation for the September board meeting, staff reviewed participation levels to provide data to the board to assist the board in decision making. Additionally, staff provided a series of impacts to consider in the implementation of this type of fee policy. For convenience that information is included here.

USER DATA:

Please note: This data is based on the address customers provide which is not always reflective of where they live. This includes second homeowners who might have an out-of-county address but own property within the District. Singletree is included with the in-district counts as there is no simple way to pull their addresses out of this report.

Edwards Field House Memberships

- Total memberships as of Sept 7, 2021 = 137
- In-District Memberships = 73 (53%)
- Out-of-District memberships = 64 (47%)

Gypsum Rec Center Memberships (including punch cards)

- Total Memberships as of Sept 2, 2021 = 2,886
- In-District Memberships = 2,665 (92.34%)
- Out-Of-District Memberships = 221 (7.66%)

Program Transaction Data pulled from Jan 1 2020 to Sept 7, 2021

- Total Transactions = 20,018
- In-District Transactions = 15,508 (77.5%)
- Out-of-District Transactions = 4,510 (22.5%)
 - Of the 4,510 out-of-district transactions 3,655 are from communities within Eagle County (Avon, Minturn, Eagle Vail, Red Cliff & Vail), 561 are from the state of Colorado and 294 are from another state or country.

Potential Impacts of Implementation:

- Implementation will ensure that all users contribute to maintenance, operations, and capital funding needs.
- Implementation will negatively impact the District's goal to become more welcoming and inclusive.
- Requiring proof of residency is a barrier for some members of our community, many of which are part of a new audience the District is actively trying to engage.
- Implementation will likely be positively received by taxpayers regardless of the amount of revenue received from such a fee change.

- New customers, and existing customers not yet classified as in-district or out-of-district, may be required to visit a facility during operating hours with proof of residency. Staff is working with SmartRec, the District's new registration software service, to determine how in-district and out-of-district designations could be managed automatically. Still, there will need to be proof of address provided at account opening to ensure the in-district discount applies.
- Discounts may be easily administered if a simple percentage is applied to all transactions. Discounts offered that vary in amount program by program or admission by admission (not a straight percentage amount), will need to be manually entered into the system by the supervisor for every fee charged.
- Using a percentage discount, while helpful for registration system entry processes, may create issues for cash handling and making change.
- Fees currently charged are the fees needed to maintain the District's positive fiscal status. Implementation as a "discount" for residents will require setting a new "standard" charge higher than current rates and may seem like a rate hike to existing customers.
- Communication of this change will need to be clear and conducted with the greatest attention to the rationale behind implementation
- Marketing efforts will require dual posting of fees, which may be confusing to customers.
- It is possible that implementation of such a fee differential may result in slightly higher receipts for programs and services. This amount is likely to be small and may be lessened by customers choosing not to participate at higher rates.
- No matter how the surcharge is administered, the District will increase operational costs via staff spending time to execute, troubleshoot and communicate the surcharge.

Information provided to the board related to peer agencies' policies delivered in November:

- The Town of Avon charges a higher rate for non-residents to use facilities in its park and recreation system via day passes and memberships. The Town does not charge differential rates for programming or punch cards. Residents are asked to come in person to the Avon Rec Center annually with a utility bill or other such invoice that includes a service address. Once staff verifies the address lies within the Town boundary, the account is marked "admin verified" and the resident is afforded Town rates for the year. The department maintains a paper "cheat sheet" of addresses that must be updated regularly. The Town has not yet explored how this can be accomplished within the SmartRec software recently implemented.
- The Vail Rec District requires anyone creating an account with the District to register both a mailing and physical address on the account so that proper fees can be applied. The District has found administration to be a challenge for a number of reasons. Today, the District's departments independently administer the fee differential and there is not a centralized admin review of accounts. The fee differential policy targets adult users specifically.

- The Crown Mountain District has elected not to implement different rates since their registration system does not have the capability to manage the challenging boundaries of the District. The Director noted that when she was with Carbondale, the Town originally implemented a three-tiered rate structure for in-Town, the local zip code, and out-of-town categories. That was met with resistance and Carbondale eventually dropped one of the categories.

During the implementation of SmartRec staff learned there are multiple ways the software can handle tiered pricing based on a customer's address or how they answer a question within the system. If the board desires staff to implement an in-district pricing policy, operational details can be worked through with SmartRec to ensure the process is simple for customers and easy to administer for staff.

A revised draft resolution is attached for board consideration that attempts to address the assigned directives. The resolution offers formal direction to staff to develop and implement such a policy prior to the next fiscal year's fee schedule and budget.

POLICY ISSUE: None

FINANCIAL CONSIDERATIONS: None.

☐ Budgeted item

Line item:
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☒ Not applicable

ATTACHMENTS: Resolution

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MOUNTAIN RECREATION
METROPOLITAN DISTRICT DIRECTING STAFF TO IMPLEMENT IN-DISTRICT AND OUT-OF-
DISTRICT FEES FOR ADMISSIONS TO FACILITIES OPERATED BY MOUNTAIN REC

WHEREAS, the Mountain Recreation Board of Directors is responsible for determining fees and charges for recreation facilities and programs operated by the District; and

WHEREAS, Mountain Recreation experiences non-resident participants utilizing its owned and operated facilities and recreation programs; and

WHEREAS, such non-resident participants are not currently assessed any fees or property taxes that contribute to facility and program development, maintenance, and operational costs; and

WHEREAS, the Board recognizes feedback received from the public regarding the implementation of a fee policy that helps fund operations and maintenance costs incurred as a result of out-of-district residents use of facilities; and

NOW THEREFORE BE IT RESOLVED by the Mountain Recreation Metropolitan District Board of Directors, as follows:

1. The Executive Director is hereby directed to develop a fee policy that recognizes the tax contributions of community members living within District boundaries;
2. Such Fee Policy shall be implemented by January 2023 with recommended fees considered by the board at the time of 2023 Schedule of Fees adoption; and
3. Such policy shall strike a balance among inclusivity, accessibility, and recognition of taxpayer contributions and shall be accompanied by a set of processes and procedures that set staff direction accordingly.

Approved:

Adopted and approved this 19th day of January, 2022.

MOUNTAIN RECREATION METROPOLITAN
DISTRICT

By: _____
Elizabeth Jones, President

ATTEST:

By: _____

Mountain Recreation Metro District		HISTORY				2022	2023		OUT YEARS				
Acct #	Capital Expenditures	FY2018	FY2019	FY2020	FY2021	Approved	Proposed	Approved	2024	2025	2026	2027	2028
	ACTUAL	ACTUAL	ACTUAL	ACTUAL									
	Expenditures												
91010	Computer Equipment	\$12,845	\$15,000	\$15,822	\$67,658	\$18,550	\$12,600		\$8,750	\$21,050	\$12,550	\$14,025	\$9,850
	Athletic Goals and Equipment												
	Consultant for Capital Projects												
91020	Eagle Area Projects (minor)	\$9,985		\$0		\$13,860							
91030	Edwards Area Projects (minor)		\$7,500	\$0	\$10,833								
91040	Gypsum Area Projects (minor)		\$5,000	\$0	\$12,314	\$33,410							
91050	EPIR Capital Replacement Fund	\$50,000	\$40,000	\$40,000	\$50,000	\$50,000	\$50,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
90330	EPIR Equipment in Capital Reserve Plan			\$910									
91060	GRC Capital Replacement	\$44,812	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
91070	Field House Capital Replacement					\$65,000	\$233,810		\$1,021,658	\$177,600	\$21,000	\$0	\$20,400
	Signage												
91090	Vehicle and Equipment Replacement Program	\$81,978	\$74,500		\$92,953		\$0		\$30,000	\$40,000	\$30,000	\$30,000	\$3,000
	Contingency												
	Sub-total - Capital Expenditures	\$199,620	\$192,000	\$106,732	\$283,758	\$230,820	\$346,410	\$0	\$1,160,408	\$338,650	\$163,550	\$144,025	\$133,250
	PROJECTS:												
	GRC Pool Repair												
	GRC Gymnastics floor repairs												
91065	GRC Cardio Equipment	\$233,570											
91066	Directv Equipment	\$15,322											
910667	GRC Remodel												
91070	Sign Replacement	\$41,855											
91055	EPIR Capital Project Improvements		\$25,000				\$500,000						
91035	Field House Modifications		\$65,000	\$360									
91068	GRC Project Improvements												
	Sub-total - Capital Projects	\$290,747	\$90,000	\$360	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Expenditures	\$490,367	\$282,000	\$107,092	\$283,758	\$230,820	\$846,410	\$0	\$1,160,408	\$338,650	\$163,550	\$144,025	\$133,250

[illegible]



BOARD MEETING ACTION REPORT

Meeting Date: July 20, 2022

Prepared by: Brad Johnson, Edwards Field House Supervisor

SUBJECT: User Group Agreements – Vail Mountaineers Hockey Club 2022

RECOMMENDED ACTION: Move to approve the FY 2022-23 user group agreement with Vail Mountaineers Hockey Club

BACKGROUND:

Mountain Recreation approved a new Revenue Policy in March 2019. The policy provide staff with direction on the setting of fees and charges for programs and services based on the Board's philosophy. Within that policy, the board formally adopted a standard practice for the charging of fees to youth sports organizations.

With the philosophy that facility use fees are to be established using the same benefit continuum used to prescribe the recreation programming pricing framework, those facility uses benefitting the community to a greater extent than the individual user are prioritized over and offered a greater subsidy than those facility uses of greater benefit to individuals. Non-profit organizations may choose to be recognized by the District for the value to the community and alignment with District mission and to enjoy the benefits of special pricing and collaboration with the District.

In order to qualify for special rates, nonprofit organizations must meet all criteria listed below.

- Offer programs for youth that are recreational in nature, so as to provide community benefits, and offered in place of Mountain Rec offering such a recreational program (community benefits -Positive youth development, education, physical health and wellness, mental health, safety); OR Offer community education/information programs that are open to the general public and free to attend.
- Serve residents in the District, with generally at least 80% of participation coming from Eagle County residents;
- Offer programs that are available to everyone equally, with open participation not restricted by diversity factors such as race, ethnicity, religion, ability, skill, or financial ability to pay;
- Organizations are governed by volunteers, unpaid, with the exception of operational staff such as instructors or coaches and administrative staff;
- Organizations are operated as nonprofit entities qualifying for IRS 501(c)3 or exempt organizational treatment and shall not carry excessive fund balances between fiscal years;
- Organizations must enter into a facility use agreement with Mountain Rec and abide by all policies adopted by the District's Board and governing Mountain Rec's programs, facilities, and operations; and
- Organizations shall be required to contribute to Mountain Rec either via in-kind assistance with Mountain Rec's recreational programs or funding for minor capital projects to be negotiated on an annual basis and included in the facility use agreement.

Following approval of the Revenue Policy, staff drafted a template for the facility use agreement ("user group agreement") prescribed in the criteria above and used in 2019 to govern relationships in 2020

and beyond. While the agreements are basically the same in form, each is unique with respect to facilities used, dates/times reserved, and goals for collaboration with Mountain Rec. Staff has reviewed and revised each organization's user group agreement for presentation to the board to govern relationships in FY 2022.

Vail Mountaineers Hockey Club

VMHC utilizes the Eagle Ice Rink during the winter rink season for league practices, games, and tournaments. VMHC has agreed to collaborate with Mountain Rec in the following ways:

1. Develop and implement a "handshake" between levels of hockey that introduces potential players to the next level of play. This can include touches at the front end of the recreational player experience as well as at the time of squirt graduation to club play.
2. Develop and implement a plan to grow the game of hockey to all players and with special emphasis on girls. This will include a reintroduction of the game of hockey to students while at school by bringing in floor hockey demonstrations at local schools. Representatives of Mountain Rec and VMHC will work together to present the demonstrations with PE teacher consent.
3. Both organizations view the other as key stakeholders. Communication, trust, and transparency are key to maintaining the strong relationship enjoyed over the years. Mountain Rec will continue to share information about district actions and strategies as well as involve the Club in capital planning focus group meetings. VMHC will invite Mountain Recreation to send a representative to board meetings and to the board retreat.

FINANCIAL CONSIDERATIONS:

☐ Budgeted item:

Line item:
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☒ Not applicable

ATTACHMENTS:

VMHC User Group Agreement



AGREEMENT BETWEEN
MOUNTAIN RECREATION METROPOLITAN DISTRICT
AND
VAIL MOUNTAINEER HOCKEY CLUB

This agreement is by and between Mountain Recreation Metropolitan District ("District"), a Colorado Special District, and the Vail Mountaineer Hockey Club (hereinafter termed "Organization").

WHEREAS, the Mountain Recreation Board of Directors ("Board") recognizes the value of recreational activities and community education to instill strong and positive character in children, ensure a lifetime of health and happiness for all ages, and reduce social isolation by creating connections across the community; and

WHEREAS, the Board has determined that the Organization meets the stated criteria to qualify as a specially qualified non-profit organization and is operating to fulfill a need in the Eagle County community; and

WHEREAS, the Board finds the work of the Organization to accomplish a public purpose in alignment with the mission of the District, and

THEREFORE, the Board desires to afford use of certain District owned and/or operated facilities at a reduced rate from general rates charged for similar exclusive use to the Organization for the purpose of conducting [specific sports] activities on a regularly scheduled basis in accordance with the schedule and sites appended hereto and made a part thereof as described herein.

In consideration of the use of said facilities and the necessary surrounding areas, the parties agree as follows:

TERM OF AGREEMENT

This agreement shall be effective the 1st day of April 2022, and the first use of rink facilities herein identified shall be September 21, 2022, and this agreement shall terminate on April 2, 2023.

If Organization fails to perform any obligation imposed upon Organization herein, Board may terminate this agreement by delivering not less than fourteen (14) days written notice of termination to the Organization.

SCHEDULING OF FACILITIES

The District, through its staff, must review and approve all requests for facilities for Organization *activities other than those activities associated with the qualified program and specifically approved* herein. Facility allocations may not be sublet to any other organization without the express written consent of the District.

In the allocation of facility space to user groups, the following priorities for scheduling shall be observed:

1. Internal Mountain Rec programs and services for residents of the District
2. Partner programs and events per the provisions of intergovernmental agreements in place
3. Not-for-profit Organizations
4. General public

The days and times scheduled for any Organization are not guaranteed from year to year. Requests for facility use will be evaluated annually along with all user groups and against spaces available after higher priority activities have been scheduled. Specially qualified non-profit organizations shall submit the upcoming year's annual requests in July 2022. District staff will confirm reservations before the close of the calendar year prior to the term of the agreement.

The parties agree and understand that occasionally a District activity may need to be scheduled following completion of the seasonal scheduling of facilities. In the event that a District activity conflicts with a scheduled Organization activity, the district activity shall have priority so long as the District furnishes at least seven (7) days advance written notice to the Organization of the activity. In the event that the nature of the activity does not permit the District to furnish at least seven (7) days advance notice, the Organization, to the extent possible, shall attempt to accommodate the District activity without unduly disrupting a previously scheduled Organization activity.

The District, through its staff, may also schedule activities of the Eagle County School District (ECSD), charter schools from Eagle County, and intergovernmental partners at District owned and/or operated facilities. District staff will advise the Organization of facility use conflicts as early as is reasonably feasible.

FACILITIES LICENSED (refer to "Exhibit A")

A schedule of Organization facility reservations for the term of this Agreement shall be attached as Exhibit A. Such scheduled use shall include the spaces allocated to the Organization along with other areas needed for successful operation of activities, such as rest rooms and parking areas. Reservations shall be used by the Organization solely for activities related to the operation of the qualified program.

The Organization shall not place banners, signs or advertisement at District owned and/or operated facilities without obtaining written consent from the District.

FACILITY USE FEES

Facility use fees are established using a benefit continuum in which those facility uses benefitting the community to a greater extent than the individual user are prioritized over and offered a greater subsidy than those facility uses of greater benefit to individuals. Facility use fees are included with facility allocations in Exhibit A. The District Fee Policy is:

OUTDOOR FACILITY USES	Type of Use	Fee Policy
	Seasonal league practices and games	No rental fee is to be charged; however, services necessary for seasonal opening, daily set up, or seasonal closing will be charged to the Organization.

	Camps / Clinics	No rental fee is to be charged; Services necessary for the operation of the event will be charged at the hourly rate established in the fees and charges schedule.
	Tournaments	No rental fee is to be charged for up to two tournaments per calendar year; Services necessary for the operation of the tournament will be charged at the hourly rate established in the fees and charges schedule.
	Site Prep Services	Services directly attributable to the Organization's use of facilities shall be charged at an hourly rate as adopted annually by the Mountain Rec Board
	Site Supervision	For league games and tournaments, a Mountain Rec employee shall be present during all hours of operation; The cost of such site supervisor shall be charged at an hourly rate as adopted annually by the Mountain Rec Board.

* Camps, clinics, and tournaments may not be sublet by the Organization to any other entity.

INDOOR FACILITY USES	Type of Use	Fee Policy
	Seasonal league practices and games	The reduced not-for-profit rental fee is to be charged during regular operating hours; Rentals after operating hours shall be charged for staffing required at an hourly rate as adopted annually by the Mountain Rec Board.
	Camps / Clinics	The reduced not-for-profit rental fee is to be charged during regular operating hours; Rentals after operating hours shall be charged for staffing required at an hourly rate as adopted annually by the Mountain Rec Board
	Tournaments	The reduced not-for-profit rental fee is to be charged during regular operating hours; Rentals after operating hours shall be charged for staffing required at an hourly rate as adopted annually by the Mountain Rec Board.
	Site Prep Services	Ordinary site prep services are generally included within the rental rate.
	Site Supervision	For league games and tournaments, a Mountain Rec employee shall be present during all hours of operation; The cost of such site supervisor shall be charged at an hourly rate as adopted annually by the Mountain Rec Board.
	Meeting Room Use	Use of indoor meeting spaces for board meetings and community education events shall be offered at no charge during regular operating hours.

RIGHT TO CHARGE FEES

The Organization shall have the right to charge league participation fees to support the operation of the qualified program. Such fees shall be collected by, and to the credit of, the Organization. In order to provide an opportunity to play to the greatest number of participants, the Organization is required to develop and implement a scholarship program for those participants needing assistance in order to participate. The Organization shall not charge admissions, gate, or parking fees during its regular season activities.

TOURNAMENT INFORMATION

Tournament reservations may be included in this Agreement. Any such tournament reservations shall be governed by the Agreement and included in the facility reservations listed in Exhibit A. Information regarding the planning and operation of tournaments is included in Exhibit B.

The Organization shall have the right to charge tournament participation fees. Such fees shall be *collected by, and to the credit of, the Organization. At its discretion, the Organization may choose to* charge admissions, gate, or parking fees provided that no fee is charged to general park patrons utilizing public park spaces outside the tournament venue.

POLICY COMPLIANCE

Organization shall not take any action which would jeopardize the District's compliance with any laws, rules, regulations, or terms listed in operating agreements with facility owners.

In an effort to increase the safety of those participating in the Organization's programs, the District requires programs which use District owned and/or operated facilities to develop policies and procedures that, in so far as possible, protect the health and safety of participants. Such policies and procedures shall comply with Public Health Orders in effect, the District's Bullying, Harassment, and Discrimination Prevention Policy.

Toward the protection of children from sexual offenders, contacts with felons and otherwise ensure as safe an environment as possible for those participating in Organization programs and events, the Organization agrees to annually perform background checks on all Organization volunteers and staff 18 years and older.

The District recommends Organizations train volunteers and staff on concussion recognition and consider implementation of policies and procedures for incidents in which head trauma is suspected.

The Organization shall provide to the District a written list of Organization board members and paid staff who represent an organization(s), a lessee or renter, a contractor or someone who otherwise would benefit financially from the use of District facilities.

ENFORCEMENT OF RULES AND REGULATIONS

The Organization shall control the behavior of participants and spectators during events. The Organization will eject unruly or dangerous participants, coaches, parents or spectators from the premises during the events. Any Organization officer or representative can exercise this authority. The Organization may contact law enforcement for assistance, if necessary. If the Organization fails to take action to control the behavior of participants and spectators during events, the District shall be entitled but not required, to take such action on its own accord.

Rules and regulations concerning the facilities licensed for use are included in this Agreement in Exhibit C. In addition, the Organization is responsible for ensuring its participants and spectators are in compliance with any Public Health orders currently in effect.

Failure of the Organization to enforce the District's Rules and Regulations shall be a material breach of this Agreement.

FACILITY MAINTENANCE REQUIREMENTS - ORGANIZATION

It is the responsibility of the Organization to inspect facilities for safety and playability prior to commencing each day's activities. Facility condition deficiencies warranting the facilities dangerous for play shall be reported to District staff immediately upon discovery and the Organization will cease play. The District will be responsible to return the facilities to a condition fit for play in a reasonable timeframe. District staff will specify the types of repairs that need to be completed.

The Organization shall not move goals or paint fields. Field preparation is solely the responsibility of the District. Field 1 at Freedom Park shall not be painted in any way so as to comply with Eagle County regulations.

The Organization shall keep assigned practice and game areas free of trash and litter caused by their use. For events where large amounts of trash are expected the Organization shall rent additional roll-off dumpsters or ensure that existing dumpsters are emptied so trash bags do not accumulate outside the dumpster enclosures.

The Organization shall assist with the cleanup of restrooms, locker rooms, storage areas, parking lots, concessions, dugouts, and field and spectator areas for those days the facility is in use by the Organization. The Organization shall keep these areas neat, orderly and clean.

The environmental impact of Organization activities should be considered and addressed when possible. The District encourages and will assist Organization efforts to research and implement recycling activities.

MAINTENANCE REQUIREMENTS – DISTRICT

The District shall be solely responsible for preparing facilities for play, including seasonal opening and closing of facilities, setting of goals, and ice. The cost of snow removal shall be split equally among those organizations requiring early season play on turf, including the District.

The District shall be responsible for conducting regular safety inspections, setting up ice for play, lining and dragging as appropriate, setting and staking goals as appropriate. The District shall provide for daily rest room servicing and removal of trash from receptacles.

The District shall have the final authority in determining if ice conditions are safe for its use and if weather conditions are safe for play by the Organization and its users.

The District shall inspect and repair safety netting and sports lighting.

OPERATIONAL REQUIREMENTS - ORGANIZATION

The Organization will be solely responsible for providing any participant safety, supervision or first aid supplies that it deems necessary. The District does not provide on-site emergency medical care or any vehicle for emergency medical transportation. It is also understood that the District and its insurers do

not provide any liability, life, accident, health or workers' compensation coverage or other benefits or insurance of any kind to the Organization, its employees, agents or participants. Any and all insurance coverage for the Organization's activities pursuant to this Agreement shall be provided by the Organization at its sole cost and expense as set forth below.

Consumable equipment required by and used for Organization programming, such as goals, balls, pucks, and player equipment, shall be provided by the Organization for use in its programs and activities.

DAMAGES

The Organization shall pay the cost of replacement or repair of any District owned and/or operated property damaged through the negligence of or the act or actions of the Organization, its agents, invitees, guests, employees group or participants in such Organization or Organization approved program or activity.

INSURANCE REQUIREMENTS

At all times during the term of the Agreement, the Organization shall procure and maintain insurance against claims for injuries to persons or damages to property, that may arise in connection with the Organization's use of District owned and/or operated facilities hereunder and the operation of the Organization's activities.

The bodily and personal injury limits of such policies shall be no less than the statutory limitations as defined in the Colorado Governmental Immunity Act Section 24-10-101, et seq., C.R.S., or such other amounts as provided by law.

Such insurance policies shall list both the District, Town of Eagle, Town of Gypsum, and Eagle County as "additional insureds" as appropriate.

QUALIFICATION STATUS

The Organization shall maintain its 501(C)3 status throughout the term of this Agreement. The Organization shall not engage in any conduct which jeopardizes or causes it to forfeit its 501(c)(3) status. The Organization shall provide the District, in advance of use of said facilities, with a copy of the most recent year-end financial statement (detailed balance sheet and income statement) and the most recent 990 filing.

Additionally, the Organization shall annually, at the time of facility use Agreement execution, provide the District with a report detailing the Organization's compliance with qualification criteria:

- Eagle County participation rates,
- Program access and equity, and
- Organization governance requirements.

The Organization shall permit an authorized representative of the District, with a 30-day notice, to inspect and audit all data and records of the Organization related to its performance under this Agreement.

USE OF CONCESSIONS/SALES ACTIVITIES

Organizations shall not sell or permit to be sold any merchandise or food and beverage without written permission from the facility supervisor and/or District director. A fee for use of facilities for sales activities may apply.

Use of concessions facilities by the Organization shall follow the specific rules established in each facility. *At all times of operation, concessions operations shall be under the direct supervision of a* responsible Organization representative 16 years of age or older. Organization is responsible for meeting permitting and licensure requirements including but not limited to Eagle County food licensing and payment of applicable sales tax. Organization shall provide its own equipment and supplies. Storage of Organization supplies is not available on site.

Vendor Permits are required of any outside vendors engaged in selling merchandise or food and beverage during tournaments and events. Vendor permit application shall be submitted to the District a minimum of 5 business days in advance of the sales activity. Permit fees are to be paid directly to the District. Food vendors are also required to meet all permitting, licensure, and sales tax requirements applicable to food handling and food sales in Eagle County. Vendors for Organization sponsored team pictures are excluded.

Tournament sponsors and vendors are required to obtain an Eagle County Sales License to sell food and/or merchandise. Requests to sell alcohol require additional licensure, security, and cleaning deposit. *Alcohol sales will not be permitted during youth-oriented events.*

COLLABORATION

The Organization shall provide to the District an annual schedule of Organization board meetings. The District will provide a staff representative to attend such board meetings on a regular basis. The liaison will serve as a resource to the Organization.

The District encourages participation in the District sponsored Youth Sports Coalition by Organization representatives as appropriate.

The Organization shall negotiate annual goals for collaboration. Such collaboration may include financial contribution toward equipment or capital projects, coaching assistance for Mountain Rec programs, grant writing, or a combination of contributions to the community. The negotiated annual collaboration shall be outlined in Exhibit A.

TERMINATION

Either the District or the Organization may terminate this Agreement upon 14 day written notice to the other of a material breach of the terms and conditions of the Agreement or in the event, through no fault of either party, the facilities that are the subject of this Agreement become unusable for a significant period of time, defined as more than 30 consecutive days.

MISCELLANEOUS PROVISIONS

Notices. Any notice, demand, or other communication required or permitted to be given by any provision of this Agreement shall be given in writing, delivered personally or sent by certified or registered mail, postage prepaid and return receipt requested, or by overnight courier, with shipping charges prepaid, and addressed as follows:

Vail Mountaineer Hockey Club
Attn: Kristi Scheidegger
PO Box 2591
Edwards, CO 81632

Mountain Recreation Metropolitan District
Attn: Janet Bartnik, Executive Director
PO Box 375
Gypsum, CO 81637

Indemnity. The Organization shall hold harmless and indemnify the District, its officers, and employees (the "Indemnitees") from and against any claims, demands, losses, damages, expenses, injuries, and liabilities (including attorneys' fees and costs incurred by the Indemnitees in responding to or defending themselves against the same) arising from the death or injury of or to any person or persons, including employees of the Organization, or from any damage to or destruction of property to the extent caused by or in connection with the performance, or any negligent act or omission of the Organization, its employees, or its subcontractors (if any), under this Agreement.

Enforceability. It is mutually agreed that in case any provision of this Agreement is determined by a court of law to be unconstitutional, illegal, or unenforceable, it is the intention of the parties that all the other provisions of this Agreement shall remain in full force and effect.

Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to its subject matter and any prior agreements, understandings, or other matters, whether oral or written, are hereby merged into and made a part hereof, and are not of further force or effect.

Law/Venue. The terms of this Agreement shall be governed by the laws of the State of Colorado. In the event of any dispute between the parties to this Agreement, the venue for the dispute resolution shall be the District Court for and in the county in which the District is located.

Appropriations. The Organization acknowledges and agrees that the District is a political subdivision of the State of Colorado and, as such, (1) any and all financial obligations described hereunder are subject to annual budget and appropriations requirements, and (2) neither the Organization nor any of the Organization's subcontractors shall have lien rights against the District, nor against any property lying within the boundaries of the District, in the event of nonpayment of any amount due under this Agreement.

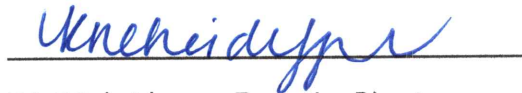
Nature of Relationship. Nothing in this Agreement shall be construed to create an employment relationship between the District and the members, employees or agents of the Organization. This Agreement is not an agreement whereby any services are being rendered to the District by the Organization and instead is simply a contract governing the use by the Organization of certain District facilities.

No Waiver of Governmental Immunity. The District, its directors, officials, officers, agents and employees are relying upon and do not waive or abrogate, or intend to waive or abrogate by any provision of this Agreement the monetary limitations or any other rights immunities or protections afforded by the Colorado Governmental Immunity Act, Section 24-10-101 et seq., C.R.S., as the same may be amended from time to time.

No Personal Liability. No elected official, director, officer, agent or employee of the District shall be charged personally or held contractually liable by or to the Organization under any term or provision of this Agreement, or because of any breach thereof or because of its or their execution, approval or attempted execution of this Agreement.

IN WITNESS WHEREOF, the parties below have hereunto executed this agreement on the day and year first written below.

Agreement acknowledged this 12 day of June, 2022.



Kristi Scheidegger, Executive Director

Vail Mountaineer Hockey Club

Elizabeth Jones, President

Mountain Recreation Metropolitan District Board

Exhibit A – Facilities Allocated and Fees

FACILITY RESERVATIONS:

Maybe leave this out and use individual request forms

Facility	Dates	Days	Times	Notes
TBD				

Exceptions: Must provide own pucks, training equipment, coaching / volunteer supplies, and scoring supplies. Should reservations listed above need to be changed due to an unforeseen issue, such as a double booking, Mountain Recreation will communicate the conflict as early as possible. Mountain Recreation will do everything in its power to prevent this.

Mountain Recreation Holidays- Rink is Closed to public:

Thanksgiving Day, Christmas Day, New Year's Day

FEES:

Service/Facility	Fee/Rate	Seasonal Estimate
Ice Rink Rental	\$202.00/ hour	

Ice rentals will be invoiced in advance. Any ice rental cancellations MUST be made at least 14 days in advance for any kind of refund/credit.

There is a 1.5% finance fee on accounts 60 days past due.

ANNUAL COLLABORATION AGREEMENT:

Mountain Recreation and VMHC have agreed to collaborate in the following ways:

Develop and implement a "handshake" between levels of hockey that introduces potential players to the next level of play. This can include touches at the front end of the recreational player experience as well as at the time of squirt graduation to club play.

Develop and implement a plan to grow the game of hockey to all players and with special emphasis on girls. This will include a reintroduction of the game of hockey to students while at school by bringing in floor hockey demonstrations at local schools. Representatives of Mountain Rec and VMHC will work together to present the demonstrations with PE teacher consent.

Both organizations view the other as key stakeholders. Communication, trust, and transparency are key to maintaining the strong relationship enjoyed over the years. Mountain Rec will continue to share information about district actions and strategies as well as involve the Club in capital planning focus group meetings. VMHC will invite Mountain Recreation to send a representative to board meetings and to the board retreat.

SPONSORSHIP, FUNDRAISING, AND ADVERTISING

The Organization will be allotted no more than five (5) dasher boards in the Eagle Pool and Ice Rink for use for Organization sponsor recognition. Dasher boards must be confirmed by the Organization by October 31, 2022; if no confirmation is received by the District, the dasher boards will be removed.

The Organization will pay \$500 per dasher to the District by December 31, 2022, for a maximum of \$2,500/year; if payment is late, a fee of 5% per month will be incurred regardless of whether the dasher is confirmed to the Organization.

Dasher boards must be replaced every four (4) years. The dasher boards may not be used as a benefit for events not held on site. Dashers will be designed, printed, and supplied by the Organization with Mountain Rec approval.

Should VMHC wish to advertise at the Eagle Pool & Ice Rink, the below rates are available; VMHC is responsible for the design and printing of all advertisements and must be approved by Mountain Rec.

Item	Regular Rate Initial Year/Subsequent Years	Non-Profit Rate Year/Subsequent Years
In-Ice Logo (near side)^	\$1,500/\$750	\$750/\$250
In Ice Logo (far side)^	\$750/\$250	\$375/\$125
Banners*	\$600	\$300
Dashers	\$1,500/\$1,000	\$500

[^]In-ice logos must be received by Mountain Rec by September 1.

*Advertisements only; competition pennants and memorial banners fees are waived.

RECOGNITION

Mountain Rec requests the following recognition for its partnership and support of VMHC:

- Updated link to www.MountainRec.org (Eagle Calendar) on the VMHC website
- List Mountain Rec with link to www.MountainRec.org on sponsor website
- Mountain Rec logo and listing on MLK Tournament webpage and flyers

Exhibit B – Facility Rules and Regulations

Eagle Pool and Ice Rink Rules

Visitors must promptly obey directions of facility staff and posted rules. Violation of any rule could mean expulsion from rink.

- No fighting, roughhousing, or use of excessive profanity.
- Alcohol and tobacco products are not allowed in this facility- including locker rooms and spectator areas.
- Weapons of any kind or nature are not allowed.
- Food/Drink is not allowed on the ice rink or in player benches (water only).
- Floors and ramps may be slippery; be careful and use handrails where provided.
- No playing underneath bleachers or climbing on guardrails.
- Please store coats, shoes, and other personal property in lockers or under benches. Items left on floor may be removed by staff.
- Supplemental rink entry doors must remain CLOSED while Zamboni doors are open.
- Exit ice promptly to permit ice resurfacing when directed by staff; Remain off ice until permitted to re-enter rink.
- Please keep facility clean
- Please Recycle
- Parents are responsible for supervision of their children at all times.
- Immediately inform staff of any ice/safety concerns.

Mountain Recreation is not responsible for lost or stolen items.

Skating Rules

Skate at own risk: *Skaters acknowledge that skating is a potentially hazardous activity and there is a risk of injury; skaters accept responsibility for their own safety.*

- Wear skates only on ice rink and on rubber matting. Do not walk on concrete surfaces or bleachers in skates unless wearing skate protectors.
- No one is permitted on the ice without skates or ice cleats.
- Hockey sticks, pucks, balls, or other toys are not allowed during public skate sessions.
- DO NOT use toe picks to dig into ice. Large divots must be replaced immediately.
- Immediately inform staff of any ice/safety concerns.

Concessions Facility Use Rules

Concessions operations must meet all applicable permitting, licensure, and sales tax requirements for such operations in Eagle County. Applications for concession/vendor permits shall be submitted to Mountain Rec at least 5 business days in advance of the event in which the sales activity will be conducted.

At all times of operation, concessions operations shall be under the direct supervision of a responsible Organization representative 16 years of age or older.

Organizations shall provide their own equipment and supplies, including condiments, napkins, plates, utensils, and the like. Long term storage of supplies and equipment is not available on site.

Hot plates, hot chocolate, coffee machines are not permitted to be kept in a self-service location and must be operated by the Organization's concessions supervisor away from public areas.

Facilities used shall be cleaned by the Organization and returned to the District in the condition in which they were found. The District may charge a fee for facilities damaged or not cleaned appropriately.

Alcohol sales require additional licensure, security, and cleaning deposit. Alcohol sales are not permitted during youth-oriented events.

**MOUNTAIN RECREATION METROPOLITAN DISTRICT
BOARD FINANCIAL REPORT - STAFF SUMMARY**

Year to Date Through Income						06/30/22 Expense					Annual Budget	
AREA	2021	2022 ACTUAL	2022 BUDGET	VARIANCE	%	2021	2022 ACTUAL	2022 BUDGET	VARIANCE	%	INCOME	EXPENSE
Administration	\$2,188,745	\$2,470,916	\$2,448,039	\$22,878	101%	\$756,252	\$979,019	\$930,808	(\$48,211)	105%	\$ 3,246,882	\$ 1,747,038
EPIR	\$306,611	\$240,222	\$268,033	(\$27,810)	90%	\$313,723	\$376,341	\$447,339	\$70,998	84%	\$ 571,153	\$ 919,869
GRC	\$510,455	\$754,619	\$612,342	\$142,277	123%	\$616,111	\$810,786	\$809,818	(\$968)	100%	\$ 1,202,004	\$ 1,637,947
TOG Reimbursement						(\$52,828)	(\$28,083)	(\$98,738)	(\$70,655)	28%		\$ (217,972)
Edwards Fieldhouse	\$281,438	\$416,386	\$272,331	\$144,055	153%	\$262,663	\$335,562	\$407,579	\$72,017	82%	\$ 577,827	\$ 835,310
Outdoor Rec	\$98,638	\$102,825	\$238,276	(\$135,451)	43%	\$60,870	\$69,041	\$143,978	\$74,937	48%	\$ 267,726	\$ 317,110
Sponsorships & Grants	\$160,672	\$162,935	\$153,685	\$9,250	106%			\$0	\$0	0%	\$ 205,435	\$ -
Capital	\$0	\$0	\$0	\$0	0%	\$256,693	\$129,995	\$149,115	\$19,120	87%	\$ -	\$ 230,820
Total General Fund	\$3,546,560	\$4,147,904	\$3,992,706	\$155,199	104%	\$2,213,484	\$2,672,660	\$2,789,899	\$117,239	96%	\$ 6,071,027	\$ 5,470,123
Conservation Trust Fund	\$127,014	\$123,563	\$100,454	\$23,109	123%	\$117,814	\$122,118	\$145,640	\$23,522	84%	\$255,931	\$310,864
CTF Capital						\$640,086	\$93,740	\$98,160	\$4,420	95%	\$0	\$303,600
		=	=				=	=				

Current Month of Income						06/30/22 Expense						
AREA	2021	2022 ACTUAL	2022 BUDGET	VARIANCE	%	2021	2022 ACTUAL	2022 BUDGET	VARIANCE	%		
Administration	\$236,425	\$344,658	\$349,887	(\$5,229)	99%	\$134,041	\$176,960	\$141,958	(\$35,003)	125%		
EPIR	\$110,023	\$18,251	\$73,617	(\$55,366)	25%	\$67,649	\$82,150	\$79,136	(\$3,014)	104%		
GRC	\$103,529	\$115,417	\$97,430	\$17,987	118%	\$126,908	\$185,593	\$134,972	(\$50,621)	138%		
TOG Reimbursement						(\$11,689)	(\$28,083)	(\$18,771)	\$9,312	150%		
Edwards Fieldhouse	\$38,859	\$35,814	\$48,545	(\$12,731)	74%	\$47,987	\$76,479	\$64,735	(\$11,744)	118%		
Outdoor Rec	(\$332)	\$468	\$0	\$468	0%	\$29,873	\$24,739	\$41,767	\$17,027	59%		
Sponsorships & Grants	\$0	\$102,557	\$8,625	\$93,932	1189%							
Capital	\$0	\$0	\$0	\$0	0%	\$37,823	(\$13,268)	\$110,661	\$123,929	-12%		
Total General Fund	\$488,504	\$617,165	\$578,104	\$39,061	107%	\$432,591	\$504,570	\$554,458	\$49,888	91%		
Conservation Trust Fund	\$65,898	\$56,115	\$47,224	\$8,891	119%	\$40,161	\$32,048	\$39,760	\$7,711	81%		
CTF Capital						\$27,457	\$93,740	\$98,160	\$4,420	95%		
		=	=				=	=				

ACCOUNT BALANCES

	<u>This Month</u>	<u>Last Month</u>	<u>Start of Year</u>
Cash Balance	\$ 5,631,286	\$ 5,740,179	\$ 4,487,011

MOUNTAIN RECREATION METROPOLITAN DISTRICT
COMBINED BALANCE SHEET
For the Periods Indicated

Printed: 07/14/22

PRELIMINARY

<u>ASSETS</u>	12/31/2021 Pre Audit				June 30, 2022			
	<u>General Fund</u>	<u>CTF Fund</u>	<u>Capital Assets & LT Debt</u>	<u>Totals</u>	<u>General Fund</u>	<u>CTF Fund</u>	<u>Capital Assets & LT Debt</u>	<u>Totals</u>
ALPINE BANK CHECKING .00%	223,050			223,050	171,494			171,494
CSIP 0.02%	1,579,597			1,579,597	2,798,427			2,798,427
MORGAN STANLEY CASH	1,120			1,120	1,120			1,120
MBS CASH	1,828			1,828	1,828			1,828
WELLS FARGO 2.5% 12/8/2022	250,974			250,974	248,883			248,883
AMEX EXP SALT LAKE 2.25% 12/6/2021	0			0	0			0
BWM SALT LAKE 2.20% 11/29/2021	0			0	0			0
COMMENITY BANK JUMBO 3.35% 7/26/2023 (MS)	207,599			207,599	205,508			205,508
CAPITAL ONE USA CD 2.5% 12/6/2022	250,991			250,991	248,900			248,900
CAPITAL ONE VA CD 2.0% 11/23/2021	0			0	0			0
SALLIE MAE BANK CD 3.0% 4/18/2023	253,112			253,112	251,021			251,021
WELLS FARGO WEST 1.9% 1/30/2023	249,035			249,035	246,944			246,944
MORGAN STANLEY BK NA CD 1.9% 1/30/2025	252,286			252,286	250,195			250,195
MERRICK BANK CD 1.15% 11/30/2026	238,301			238,301	236,210			236,210
LIVE OAK BANKING CO 1.2% 12/10/2026	238,810			238,810	236,719			236,719
STATE BANK OF INDIA 1.1% 12/10/25	227,811			227,811	225,720			225,720
MORGAN STANLEY PVT CD, 2.75% 5/2/2024	256,432			256,432	254,341			254,341
BANK NEW ENGLAND CD, 2.65% 5/23/2024	256,067			256,067	253,976			253,976
TOTAL CASH	4,487,011	0	0	4,487,011	5,631,286	0	0	5,631,286
DUE FROM COUNTY TREASURER	21,856			21,856	0			0
PROPERTY TAXES RECEIVABLE	3,091,378			3,091,378	698,236			698,236
ACCOUNTS RECEIVABLE	61,854			61,854	81,279			81,279
MISCELLANEOUS RECEIVABLE	0			0	150			150
CONTRIBUTION RECEIVABLE	135,628			135,628	163,712			163,712
ACCRUED INTEREST - MSB ACCOUNT	6,360			6,360	6,360			6,360
PROPERTY AND EQUIPMENT			20,933,643	20,933,643			20,933,643	20,933,643
ACCUMULATED DEPRECIATION			(8,437,967)	(8,437,967)			(8,437,967)	(8,437,967)
PREPAID EXPENSES	7,747			7,747	0			0
TOTAL ASSETS	7,811,834	0	12,495,676	20,307,510	6,581,022	0	12,495,676	19,076,698

No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
COMBINED BALANCE SHEET
For the Periods Indicated

Printed: 07/14/22

PRELIMINARY

	December 31, 2021				June 30, 2022			
	General Fund	CTF Fund	Capital Assets & LT Debt	Totals	General Fund	CTF Fund	Capital Assets & LT Debt	Totals
LIABILITIES								
ACCOUNTS PAYABLE	137,252			137,252	7,242			7,242
ALPINE BANK VISA	17,540			17,540	24,940			24,940
CIVICREC CREDITS ON ACCOUNT	2,248			2,248	1,739			1,739
CIVICREC SCHOLARSHIP LIABILITY	0			0	(7,972)			(7,972)
PROPERTY HELD & PREPAID RENT	-			0	-			0
PAYROLL TAXES PAYABLE	(6)			(6)	12,401			12,401
DEFERRED GRANT REVENUE	101,935			101,935	0			0
COMPENSATED ABSENCES	82,256			82,256	82,256			82,256
ACCRUED PAYROLL	42,108			42,108	42,108			42,108
TOTAL LIABILITIES	383,333	0	0	383,333	162,714	0	0	162,714
DEFERRED INFLOWS OF RESOURCES								
DEFERRED PROPERTY TAX REVENUE	3,091,378			3,091,378	698,236			698,236
NET ASSETS								
FIXED ASSETS NET OF RELATED DEBT			12,495,676	12,495,676			12,495,676	12,495,676
NET ASSETS - NON-SPENDABLE				0				0
NET ASSETS - RESTRICTED TABOR	106,072	-		106,072	106,072	-		106,072
NET ASSETS - RESTRICTED CONSERVATION TRUST		-		0		-		0
NET ASSETS - RESTRICTED FOR CAP PROJ & OPER R	2,192,378			2,192,378	2,496,481			2,496,481
NET ASSETS - UNRESTRICTED	2,038,672			2,038,672	3,117,519			3,117,519
TOTAL NET ASSETS	4,337,122	0	12,495,676	16,832,798	5,720,072	0	12,495,676	18,215,748
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET ASSETS	7,811,834	0	12,495,676	20,307,510	6,581,022	0	12,495,676	19,076,698

No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BAL
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
07/14/22

PRELIMINARY

WORKING DRAFT

Modified Accrual Budgetary Basis

GENERAL AND CTF FUNDS - COMBINED SUMMARY		Cal Yr 2022			2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
REVENUES										
Assessed Valuation	750,097,830	846,952,980	846,952,980							
Mill Levy Rate	3.65	3.65	3.65							
Percentage Increase	0.73%	12.91%								
Property Taxes	2,747,315	3,091,378	3,091,378	0	2,380,980	2,392,184	11,204 .	337,579	338,344	765
Specific Ownership (Automobile) Taxes	150,075	139,112	139,112	0	57,963	69,142	11,179 .	11,593	14,337	2,745
Prop Tax Penalty & Interest Income	4,282	3,000	3,000	0	0	1,087	1,087 .	0	1,066	1,066
EPIR Summary	571,340	571,153	425,623	(145,530)	268,033	240,222	(27,810)	73,617	18,251	(55,366)
GRC Summary	1,101,200	1,202,004	1,265,694	63,690	612,342	754,619	142,277	97,430	115,417	17,987
Edwards Field House Summary	496,190	577,827	614,967	37,140	272,331	416,386	144,055	48,545	35,814	(12,731)
Outdoor Rec Summary	124,512	267,726	267,726	0	238,276	102,825	(135,451)	0	468	468
Conservation Trust Fund Income (Page 4A)	277,151	255,931	272,931	17,000	100,454	123,563	23,109	47,224	56,115	8,891
Interest Income/Change in Value of CDs	(11,542)	8,591	8,591	0	4,296	4,204	(92) .	716	(7,482)	(8,198)
Sponsorship Revenue	37,360	103,500	103,500	0	51,750	61,000	9,250 .	8,625	0	(8,625)
Event Sponsorship	12,300			0	0	0	0 .		0	0
Grant Revenue	86,062	101,935	101,935	0	101,935	101,935	0 .	0	102,557	102,557
Other Income	31,433	4,800	4,800	0	4,800	4,300	(500) .	0	(1,607)	(1,607)
Total Revenues	5,627,679	6,326,958	6,299,258	(27,700)	4,093,159	4,271,468	178,308	625,329	673,280	47,951
EXPENDITURES										
Administration	1,599,178	1,747,038	1,921,365	(174,327)	930,808	979,019	(48,211)	141,958	176,960	(35,003)
EPIR Summary	753,308	919,869	856,480	63,389	447,339	376,341	70,998	79,136	82,150	(3,014)
EPIR Cost Recovery	76%	62%	50%		60%	64%				
GRC Summary	1,372,457	1,637,947	1,729,042	(91,095)	809,818	810,786	(968)	134,972	185,593	(50,621)
TOG Reimbursement for GRC	(135,629)	(217,972)	(231,674)	13,703	(98,738)	(28,083)	(70,655)	(18,771)	(28,083)	9,312
GRC Cost Recovery (w/o TOG Reimb)	80%	73%	73%		76%	93%				
Edwards Field House Summary	585,208	835,310	835,310	0	407,579	335,562	72,017	64,735	76,479	(11,744)
Edwards Field House Cost Recovery	85%	69%	74%		67%	124%				
Outdoor Rec Summary	172,182	317,110	317,110	0	143,978	69,041	74,937	41,767	24,739	17,027
Outdoor Rec Cost Recovery	72%	84%	84%		165%	149%				
Conservation Trust Fund Expenses (Pg 4A)	287,177	310,864	326,616	(15,752)	145,640	122,118	23,522	39,760	32,048	7,711
Total Expenditures Before Capital	4,633,882	5,550,167	5,754,249	(204,082)	2,786,424	2,664,783	121,641	483,557	549,887	(66,330)
Rev Over/(Under) Expend Before Capital	993,797	776,791	545,009	(231,782)	1,306,736	1,606,685	299,949	141,772	123,393	(18,379)
CAPITAL EXPENDITURES (SOURCES)										
Capital Expenditures - General Fund	283,758	230,820	278,020	(47,200)	149,115	129,995	19,120 .	110,661	(13,268)	123,929
Capital Expenditures - Conservation Tr Fund	652,594	303,600	303,600	0	98,160	93,740	4,420 .	98,160	93,740	4,420
Capital Sponsorship	0		0	0	0	0	0 .	0	0	0
Total Capital Expenditures	936,352	534,420	581,620	(47,200)	247,275	223,734	23,541	208,821	80,471	128,350
Fund Transfers to CTF										
Bond Issuance, Net of Issuance Costs										
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	57,445	242,371	(36,611)	(278,982)	1,059,461	1,382,950	323,490	(67,049)	42,922	109,971
TOTAL FUND BALANCE - BEGINNING	4,361,933	4,295,715	4,419,379	123,664	4,295,715	4,419,378	123,664	2,980,190	3,262,926	282,736
Restricted For Operating Reserve	(1,192,378)	(1,442,035)	(1,496,481)	(54,446)	(1,442,035)	(1,496,481)	(54,446)			
Restricted For Capital Reserve	(1,000,000)	(1,000,000)	(1,000,000)	0	(1,000,000)	(1,000,000)	0			
UNRESTRICTED FUND BALANCE - ENDING	2,227,001	2,096,052	1,886,287	(209,765)	2,913,141	3,305,848	392,707	2,913,141	3,305,848	392,707

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

**MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BAL
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED**

Printed:
07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

CAPITAL PROJECTS	Cal Yr 2022				2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
CAPITAL EXPENDITURES:										
Computer Equipment	67,658	18,550	18,550	0	18,550	7,936	10,614 .	9,275	792	8,483
Athletics Goals and Equipment				0	0		0 .	0		0
Consultant Expenses for Capital Projects				0	0		0 .	0		0
Eagle Area Projects	0	13,860	13,860	0	13,860	0	13,860 .	1,386	(66,441)	67,827
Edwards Area Projects & Equipment	10,833		46,000	(46,000)	0	45,823	(45,823) .	0	3,831	(3,831)
Gypsum Area Projects	12,314	33,410	33,410	0	16,705	24,132	(7,427) .	0	5,140	(5,140)
Miscellaneous Other Capital				0	0		0 .	0		0
Rec Kids Program Equipment				0	0		0 .	0		0
Youth Sports Gear				0	0		0 .	0		0
EPIR Capital Replacement	50,000	50,000	50,000	0	50,000	50,000	0 .	50,000	43,409	6,591
EPIR Equipment in Capital Reserve Plan	0		1,200	(1,200)	0	1,052	(1,052) .	0	0	0
GRC Capital Replacement	50,000	50,000	50,000	0	50,000	0	50,000 .	50,000	0	50,000
GRC Cardio Equipment	0			0	0	0	0 .	0	0	0
DIRECTV Equipment	0			0	0	0	0 .	0	0	0
EFH Capital Replacement		65,000	65,000	0	0	1,052	(1,052) .	0	0	0
GRC Remodel 2018	0			0	0	0	0 .	0	0	0
Signage	0			0	0	0	0 .	0	0	0
EPIR Addition	0			0	0	0	0 .	0	0	0
Field House Modifications	0	0	0	0	0	0	0 .	0	0	0
GRC Pool Repair				0	0		0 .	0		0
GRC Gymnastics Floor Repairs				0	0		0 .	0		0
Capital Replacement and Repair Program	92,953			0	0	0	0 .	0	0	0
Contingency		0	0	0	0		0 .	0		0
TOTAL CAPITAL EXPENDITURES	283,758	230,820	278,020	(47,200)	149,115	129,995	19,120	110,661	(13,268)	123,929

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

**MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BAL
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED**

Printed:
07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

CONSERVATION TRUST FUND OPERATIONS					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
REVENUES:										
Field Rentals - Sports Complex	20,556	23,186	23,186	0	9,274	7,865	(1,409) .	4,637	4,675	38
Freedom Park Field Rentals	52,870	54,430	54,430	0	21,772	26,980	5,208 .	10,886	12,590	1,704
Freedom Park Contract - Eagle County	42,000	31,500	31,500	0	0	0	0 .	0	0	0
State Distributions	157,169	126,800	143,800	17,000	63,400	83,968	20,568 .	31,700	38,850	7,150
Interest Income	0	15	15	0	8	0	(8) .	1	0	(1)
Contributions and Grants (*Edw Ice Rink in 2021)	4,556	20,000	20,000	0	6,000	4,750	(1,250) .	0	0	0
Total Revenues	277,151	255,931	272,931	17,000	100,454	123,563	23,109	47,224	56,115	8,891
EXPENDITURES:										
Fairgrounds Complex Maintenance Staff	40,732	55,227	55,227	0	24,300	13,788	10,512 .	8,284	5,037	3,247
Fairgrounds Payroll Taxes	3,123	4,045	4,045	0	1,820	978	843 .	405	330	74
Fairgrounds Health Insurance	6,168	8,976	8,976	0	4,039	2,883	1,156 .	898	477	420
Fairgrounds Retirement	739	1,093	1,093	0	492	397	94 .	109	77	32
Fairgrounds Complex Maintenance Service	6,969	12,280	12,280	0	5,526	3,232	2,294 .	1,228	1,991	(763)
Fairgrounds Complex Maintenance Supplies	10,540	9,000	9,000	0	4,050	6,685	(2,635) .	900	1,129	(229)
Fairgrounds Complex Equipment	2,400	2,000	2,000	0	900	0	900 .	200	0	200
Fairgrounds Maintenance Equipment	4,492	1,800	1,800	0	810	1,513	(703) .	180	172	8
Fairgrounds - Electric	20,278	24,000	24,000	0	10,800	7,245	3,555 .	2,400	2,219	181
Fairgrounds - Gas	3,299	3,500	3,500	0	1,995	2,692	(697) .	35	241	(206)
Fairgrounds - Internet	2,329	2,652	2,652	0	1,193	1,477	(284) .	265	397	(132)
Fairgrounds - Trash	2,890	2,100	2,100	0	945	100	845 .	210	0	210
Fairgrounds - Water	1,023	1,500	1,500	0	675	814	(139) .	150	296	(146)
Fairgrounds - Toilets	680	500	1,800	(1,300)	250	900	(650) .	83	600	(517)
Freedom Park Wages Maintenance Staff	54,411	84,936	84,936	0	37,372	20,878	16,494 .	12,740	6,201	6,539
Freedom Park Payroll Taxes	3,785	5,861	5,861	0	2,637	1,599	1,039 .	586	475	111
Freedom Park Health Insurance	10,913	11,500	11,500	0	5,175	5,299	(124) .	1,150	881	269
Freedom Park Retirement	1,806	1,097	1,097	0	494	994	(500) .	110	184	(75)
Freedom Park Trash	3,953	4,500	4,500	0	2,250	2,307	(57) .	375	463	(88)
Freedom Park Maintenance Supplies	28,147	28,690	28,690	0	12,911	23,010	(10,100) .	2,869	5,702	(2,833)
Freedom Park Maintenance Equipment	2,156	1,500	1,500	0	1,500	532	968 .	0	237	(237)
Freedom Park Maintenance Contract (Stevens Hon	12,968	16,001	16,001	0	8,001	0	8,001 .	3,200	0	3,200
Freedom Park - Janitorial (Service Master)	15,308	15,069	15,069	0	7,535	6,863	672 .	3,014	2,724	289
Freedom Park Sports Equipment	2,514	2,000	2,000	0	2,000	0	2,000 .	0	0	0
Outdoor Ice Rink	37,821	-	14,452	(14,452)	0	14,452	(14,452) .	0	630	(630)
McCoy Park Electric	510	552	552	0	276	251	25 .	46	49	(3)
McCoy Contract	3,627	4,800	4,800	0	4,800	814	3,986 .	0	814	(814)
McCoy Maintenance Supplies	605	2,250	2,250	0	2,250	695	1,555 .	0	0	0
McCoy Park Toilets	1,490	1,936	1,936	0	645	720	(75) .	323	720	(397)
McCoy Lease	1,500	1,500	1,500	0	0	1,000	(1,000) .	0	0	0
Kaboom Park Dotsero	0	0	0	0	0	0	0 .	0	0	0
Total Expenditures Before Capital	287,177	310,864	326,616	(15,752)	145,640	122,118	23,522	39,760	32,048	7,711

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
07/14/22

Modified Accrual Budgetary Basis

WORKING DRAFT

CONSERVATION TRUST FUND CAPITAL					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
Capital										
Fairgrounds Scoreboard, Net, Other				0	0		0	0		0
Fairgrounds Shade Structure				0	0		0	0		0
CTF CRR Equipment		35,000	35,000	0	0		0	0		0
Fairgrounds Improvements Planning	0			0	0	0	0	0	0	0
Fairgrounds Improvements Design	0			0	0	0	0	0	0	0
Fairgrounds Building Construction	652,594	60,000	60,000	0	0	0	0	0	0	0
Fairgrounds Improvements		163,600	163,600	0	98,160	93,740	4,420	98,160	93,740	4,420
Freedom Park Sports Netting & Backstop	0	10,000	10,000	0	0	0	0	0	0	0
Freedom Park Equipment	0			0	0	0	0	0	0	0
McCoy Equipment/Playground	0			0	0	0	0	0	0	0
Fairgrounds Spectator Area Improvements				0	0			0		0
Trail Map Kiosks w/ Bike Repair Stations				0	0		0	0		0
Contingency	0	35,000	35,000	0	0	0	0	0	0	0
Total Capital Expenditures	652,594	303,600	303,600	0	98,160	93,740	4,420	98,160	93,740	4,420
Total Expenditures	939,771	614,464	630,216	(15,752)	243,800	215,857	27,943	137,920	125,788	12,132
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(662,620)	(358,533)	(357,285)	1,248	(143,346)	(92,294)	51,052	(90,695)	(69,673)	21,022
Transfer from General Fund	662,620	358,533	357,285	(1,248)	143,346	92,294	(51,052)	90,695	69,673	(21,022)
FUND BALANCE - BEGINNING	-	-	-	0	-	-	0	-	-	0
FUND BALANCE - ENDING	-	-	-	-	-	-	-	-	-	-

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

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MOUNTAIN RECREATION METROPOLITAN DISTRICT
GENERAL FUND - ADMINISTRATION EXPENDITURES
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
 07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
PERSONNEL SERVICES										
Salaries - Administration Full Time	512,211	609,161	649,161	(40,000)	281,151	291,411	(10,260) .	46,859	71,551	(24,693)
Salaries - Administration Part Time	12,814	18,040	18,040	0	7,216	9,926	(2,710) .	1,804	3,035	(1,231)
Employee Bonuses	39,019	19,300	19,300	0	4,825	4,450	375 .	0	0	0
PR Taxes (401a 3.75%<1 Yrs, 6%>1, Medicare, Un	36,786	43,539	47,539	(4,000)	20,095	18,872	1,223 .	3,349	4,965	(1,616)
Workers' Compensation Insurance All Employees	60,149	76,199	76,199	0	75,699	32,823	42,876 .	200	0	200
Health / Life Insurance	110,988	142,956	142,956	0	71,478	50,118	21,360 .	11,913	7,718	4,195
Admin FSA	985	1,236	1,236	0	618	524	94 .	103	87	16
Retirement (457 Match up to 10%)	45,249	41,807	41,807	0	19,296	22,246	(2,950) .	3,216	4,501	(1,285)
Total Personnel Services	818,202	952,238	996,238	(44,000)	480,378	430,370	50,007	67,444	91,858	(24,414)
OTHER EXPENDITURES										
Accounting/Budgeting/Consulting	30,652	33,600	33,600	0	16,800	17,089	(289) .	2,800	0	2,800
Advertising/Brochures	35,087	39,934	39,934	0	16,639	18,322	(1,683) .	3,328	6,892	(3,564)
Auditing	9,975	9,975	9,975	0	0	0	0 .	0	0	0
Background Checks & Recruiting	4,665	10,169	10,169	0	5,085	4,302	782 .	847	2,260	(1,413)
Climate Action Collaborative	0	-	-	0	0	0	0 .	0	0	0
Computer Services & Phone Contract	69,170	73,978	73,978	0	36,989	41,423	(4,434) .	6,165	11,771	(5,606)
Conferences, Training, Professional Development	11,815	20,600	20,600	0	8,583	7,479	1,104 .	1,717	3,189	(1,472)
Consulting	11,591	15,700	20,000	(4,300)	6,542	16,956	(10,415) .	1,308	0	1,308
Credit Card Fees/Rec1 Fees	47,428	55,680	55,680	0	27,840	34,944	(7,104) .	4,640	210	4,430
Director Fees	6,000	8,800	8,800	0	4,800	2,000	2,800 .	500	0	500
Dues, Subscriptions, Books	9,044	9,050	10,000	(950)	4,525	9,969	(5,444) .	754	7,781	(7,027)
Election Expenses	99,704	20,000	120,000	(100,000)	20,000	119,048	(99,048) .	0	11	(11)
HR - Employee Relations	6,869	19,000	19,000	0	9,500	10,021	(521) .	1,583	5,543	(3,959)
HRIS Expenses (Paylocity)	20,706	32,200	32,200	0	16,100	12,278	3,822 .	2,683	0	2,683
Insurance	43,334	53,533	65,773	(12,240)	53,533	65,773	(12,240) .	0	0	0
Legal	28,597	21,600	21,600	0	10,800	21,266	(10,466) .	1,800	3,670	(1,870)
Meeting Expense	2,101	2,820	2,820	0	1,410	1,619	(209) .	235	503	(268)
Office Supplies	3,216	1,620	1,620	0	810	1,107	(297) .	135	229	(94)
Payroll Processing Fees (Paylocity)	7,401	9,160	18,000	(8,840)	4,580	9,789	(5,209) .	763	4,202	(3,438)
ERP Software	30,274	7,250	11,247	(3,997)	7,250	11,247	(3,997) .	0	0	0
Rec1 Software Fees	37,236	19,338	19,338	0	19,338	8,665	10,673 .	0	0	0
Sponsorship Expenses	25,860	7,000	7,000	0	2,917	3,025	(108) .	583	694	(111)
Event Expenses	16,555	51,767	51,767	0	34,511	16,329	18,183 .	8,628	13,610	(4,982)
Foundation Expense	183	11,050	11,050	0	5,525	6,143	(618) .	921	679	242
Staff Training				0	0		0 .	0		0
Telephone - Land Lines and Cell	11,892	13,800	13,800	0	6,900	6,781	119 .	1,150	1,750	(600)
Treasurer Fees (Eagle Co Treasurer)	82,548	92,741	92,741	0	71,429	71,798	(369) .	10,127	10,182	(55)
Uniforms	3,263	1,500	1,500	0	1,500	531	969 .	0	0	0
Vehicle Fuel Allowance & Maintenance	12,433	11,500	11,500	0	5,750	6,799	(1,049) .	958	2,109	(1,151)
Website Hosting/Scoping/Redevelopment	0	-	-	0	0	0	0 .	0	0	0
Program Scholarships	11,197	16,500	16,500	0	0	(848)	848 .	0	(186)	186
Volunteer Expense	2,844	3,000	3,000	0	0	0	0 .	0	0	0
Grant Exp-CO Health Found (Non-Payroll)	86,062	101,935	101,935	0	40,774	18,677	22,097 .	20,387	9,937	10,450
Rec 1/Paylocity Issues	0	-	-	0	0	6,065	(6,065) !	0	68	(68)
Community Grant Funding		15,000	15,000	0	7,500		7,500 .	1,250		1,250
Contingency	13,273	5,000	5,000	0	2,500	51	2,449 .	1,250	0	1,250
Total Other Expenditures	780,975	794,800	925,127	(130,327)	450,430	548,648	(98,218)	74,514	85,102	(10,589)
TOTAL ADMINISTRATION EXPENDITURES	1,599,178	1,747,038	1,921,365	(174,327)	930,808	979,019	(48,211)	141,958	176,960	(35,003)

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
GENERAL FUND - EPIR REVENUES & PAYROLL
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
 07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
EPIR REVENUES										
Memberships - Season Passes	48,510	56,815	0	(56,815)	14,204	0	(14,204) .	14,204	0	(14,204)
Punchcards	17,150	26,420	26,420	0	7,926	1,820	(6,106) .	3,963	560	(3,403)
Daily Admissions	74,685	91,500	30,000	(61,500)	27,450	14,445	(13,005) .	13,725	(13)	(13,738)
Facility Rentals	115,931	107,847	107,847	0	64,708	56,541	(8,168) .	10,785	(155)	(10,940)
Equipment/Skate Rentals	5,687	6,000	6,000	0	4,000	3,372	(628) .	0	0	0
Skate Sharpening	5,711	5,315	5,315	0	2,658	3,403	746 .	443	0	(443)
Concessions/Vending	1,256	1,080	1,080	0	540	413	(127) .	90	0	(90)
Fundraising	120	800	800	0	400	0	(400) .	67	0	(67)
Resale Items	5,604	4,800	4,800	0	2,400	1,954	(446) .	400	0	(400)
Aquatic Programs	15,653	18,925	0	(18,925)	7,570	(203)	(7,773) .	3,785	(800)	(4,585)
Aquatic - Swim Team	11,142	11,340	0	(11,340)	5,670	8,533	2,863 !	2,835	0	(2,835)
Rec Kids Programs	57,671	57,625	60,000	2,375	48,021	57,803	9,782 .	9,604	8,257	(1,347)
Special Events/Birthday Parties Pool	5,116	6,565	1,000	(5,565)	2,626	792	(1,834) .	657	(99)	(756)
Fitness	0	360	1,000	640	180	860	680 .	30	340	310
Adult Sports - Eagle	65,675	45,300	45,300	0	22,650	26,300	3,650 .	3,775	3,000	(775)
Youth Sports - Eagle	118,769	108,010	108,010	0	54,005	57,728	3,723 .	9,001	8,161	(840)
Non-Sports Programs- Adult/Youth/Senior	660	3,051	3,051	0	1,526	0	(1,526) .	254	0	(254)
Youth Programs Eagle	0	0	0	0	0	0	0 .	0	0	0
Advertisement/Sponsorship	7,000	1,500	6,000	4,500	1,500	5,000	3,500 .	0	(1,000)	(1,000)
Youth Foundation Programs	0			0	0	0	0 .	0	0	0
Youth Sponsorships	15,000	17,500	17,500	0	0	0	0 .	0	0	0
Other Revenue	0	400	1,500	1,100	0	1,462	1,462 .	0	0	0
TOTAL EAGLE REVENUES	571,340	571,153	425,623	(145,530)	268,033	240,222	(27,810)	73,617	18,251	(55,366)
Cost Recovery Percent	=	62%	50%	=		=	=		=	=
EXPENDITURES										
Payroll:										
EPIR Salaries - Full Time	201,561	247,779	247,779	0	114,360	105,987	8,372 .	19,060	28,577	(9,517)
Wages - Pool (Incl Zac)	45,216	56,444	4,000	52,444	19,755	3,218	16,538 .	11,289	3,101	8,188
Wages - Rec Kids	12,644	34,450	34,450	0	17,225	5,753	11,472 .	2,871	5,173	(2,302)
Wages - Concessions	0			0	0	0	0 .	0	0	0
Wages - Special Events	0	270	270	0	0	0	0 .	0	0	0
Wages - Fitness	1,593	3,000	3,000	0	1,500	1,155	345 .	250	210	40
Wages - Front Desk	33,076	26,840	26,840	0	12,388	17,107	(4,720) .	2,065	3,593	(1,528)
Wages - Maintenance	27,449	18,372	18,372	0	8,479	9,781	(1,302) .	1,413	2,668	(1,255)
Wages - Rink	24,835	46,800	46,800	0	31,200	14,125	17,075 .	0	175	(175)
Wages - Adult Programs EPIR	23,394	40,088	40,088	0	17,700	12,338	5,362 .	6,000	3,775	2,225
Wages - Youth Programs EPIR	13,879	21,107	21,107	0	10,554	7,593	2,960 .	1,759	973	786
Wages - Non Sports Programs	1,711	112	112	0	48	0	48 .	0	0	0
Wages - Youth Programs Eagle	0	0	0	0	0	0	0 .	0	0	0
Total Wages	385,357	495,262	442,818	52,444	233,209	177,058	56,151	44,706	48,244	(3,538)

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
GENERAL FUND - EPIR EXPENDITURES
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
 07/14/22

Modified Accrual Budgetary Basis

WORKING DRAFT

					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
Payroll Taxes and Benefits:										
PR Taxes (401a 3.75%<6 Yrs, 6%>6, Medicare, Un	26,739	34,312	29,312	5,000	15,836	12,816	3,021 .	2,639	3,422	(783)
Health Insurance	71,753	98,495	98,495	0	49,248	34,047	15,200 .	8,208	5,496	2,712
Retirement (457 Match up to 10%)	13,977	19,920	19,920	0	9,194	7,230	1,964 .	1,532	1,618	(85)
Operating and Maintenance Expenses										
Employee Relations	647	800	800	0	200	276	(76) .	0	129	(129)
Janitorial/Cleaning/Medical Supplies	2,657	4,600	4,600	0	2,044	1,980	65 .	511	472	39
Rink Supplies & Equipment	15,331	9,450	9,450	0	4,725	5,020	(295) .	0	918	(918)
Pool Chemicals & Supplies	15,284	14,140	7,000	7,140	7,070	6,542	528 .	2,357	822	1,534
Maintenance Service	53,943	37,395	37,395	0	18,698	17,459	1,238 .	3,116	1,560	1,556
Maintenance Supplies	2,991	6,000	6,000	0	3,600	1,433	2,167 .	0	186	(186)
Marketing & Advertising	2,047	2,400	2,400	0	1,200	429	771 .	0	99	(99)
EPIR Copier and Office Equip	4,368	6,996	6,996	0	3,498	1,911	1,587 .	583	336	247
Office Supplies	684	900	900	0	450	497	(47) .	75	175	(100)
Resale Items	3,395	2,300	2,300	0	1,150	1,765	(615) .	192	106	86
Concessions Supplies	0	0	700	(700)	0	669	(669) .	0	(643)	643
Sales Tax	895	400	400	0	200	167	33 .	100	0	100
Training	687	1,200	1,200	0	1,200	400	800 .	600	100	500
Staff Uniforms	1,487	2,750	2,750	0	1,375	401	974 .	0	0	0
Vehicle Expenses	0			0	0	0	0 .	0	0	0
Landscaping	4,581	5,800	5,800	0	5,800	8,858	(3,058) !	829	6,327	(5,498)
Contingency	0	0	0	0	0	0	0 .	0	0	0
Programs:										
Aquatics	3,326	4,455	4,455	0	2,228	4,158	(1,931) .	743	1,002	(260)
Swim Team & Lessons Expense	1,076	4,000	4,000	0	4,000	1,369	2,631 .	0	550	(550)
Rec Kids Expenses	9,771	8,449	8,449	0	3,520	6,905	(3,385) .	704	2,062	(1,358)
Special Events	1,097	0	100	(100)	0	83	(83) .	0	63	(63)
Adult Sports	4,320	4,391	4,391	0	1,830	3,121	(1,292) .	366	322	43
Youth Sports	31,000	39,604	39,604	0	19,802	21,754	(1,952) .	3,300	1,255	2,046
Non-Sports Adult/Youth	383	150	150	0	75	0	75 .	13	0	13
Youth Programs Eagle	0	0	0	0	0	0	0 .	0	0	0
Utilities										
Cable/Radio/TV	2,353	3,484	3,484	0	1,742	2,014	(272) .	290	207	83
Electric	47,151	55,000	55,000	0	27,500	26,127	1,373 .	2,292	1,359	933
Gas	25,013	32,000	32,000	0	16,000	19,677	(3,677) .	2,667	2,563	104
Security	3,086	4,128	4,523	(395)	2,064	4,366	(2,302) .	344	160	184
Telephone	3,546	3,888	3,888	0	1,944	1,863	81 .	324	242	82
Water - Town of Eagle	14,363	17,200	17,200	0	7,938	5,946	1,992 .	2,646	2,997	(351)
Toilets	0			0	0	0	0 .	0	0	0
Total Eagle Expenses Excluding Wages	367,951	424,607	413,662	10,945	214,131	199,283	14,847	34,430	33,906	524
TOTAL EAGLE EXPENDITURES	753,308	919,869	856,480	63,389	447,339	376,341	70,998	79,136	82,150	(3,014)
	=					=			=	
TOTAL EAGLE REVENUES OVER (UNDER) EXPE	(181,968)	(348,716)	(430,857)	(82,141)	(179,306)	(136,119)	43,188	(5,520)	(63,899)	(58,380)

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT

GENERAL FUND - GRC REVENUES & PAYROLL

Printed:

07/14/22

WORKING DRAFT

ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Modified Accrual Budgetary Basis

	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	2022 YTD			2022 CURRENT MONTH		
					6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
GRC REVENUES										
Memberships	507,533	627,852	627,852	0	313,926	341,341	27,415 .	52,321	61,356	9,035
Punchcards	29,921	34,600	34,600	0	17,300	12,662	(4,638) .	2,883	2,960	77
Daily Admissions	75,940	88,973	88,973	0	53,384	57,899	4,515 .	8,897	10,554	1,656
Facility and Field Rentals	850	1,000	12,000	11,000	500	10,645	10,145 .	83	403	320
VVMC/Howard Head License Agreement	22,733	23,299	23,299	0	11,650	13,591	1,941 .	1,942	1,942	(0)
Concessions/Vending	2,091	1,200	2,500	1,300	600	2,311	1,711 .	100	660	560
Fundraising	0	-	-	0	0	0	0 .	0	0	0
Resale Items	2,294	2,000	2,000	0	1,000	1,386	386 .	167	284	117
Aquatic Programs - GRC	17,733	31,248	31,248	0	15,624	10,007	(5,617) .	2,604	1,830	(774)
Gypsum Creek Pool	7,106	7,049	7,049	0	2,350	1,641	(709) .	2,350	1,641	(709)
Rec Kids Programs	109,075	75,150	100,000	24,850	41,333	91,100	49,768 .	3,758	13,624	9,867
Child Care	391	240	500	260	120	322	202 .	20	27	7
Climbing Revenues	0	-	-	0	0	0	0 .	0	0	0
Events- Parties	10,961	15,430	15,430	0	7,715	2,047	(5,668) .	1,286	476	(810)
Fitness Programs	7,549	9,625	9,625	0	4,813	6,804	1,992 .	802	2,547	1,745
Gymnastics Revenues	233,179	190,116	190,116	0	95,058	128,852	33,794 .	15,843	10,555	(5,288)
Gymnastic Camps/Meets	20,163	20,720	45,000	24,280	20,720	44,645	23,925 .	0	500	500
Adult Sports Programs	0	1,200	1,200	0	600	0	(600) .	100	0	(100)
Youth Sports Programs	23,935	43,040	43,040	0	21,520	27,610	6,090 .	3,587	6,069	2,482
Adult/Youth Non-Sports Programs	5,536	8,262	8,262	0	4,131	630	(3,501) .	689	0	(689)
Youth Foundation Programs (Scholarships)	0	3,500	3,500	0	0	0	0 .	0	0	0
Youth Sponsorships	15,000	17,500	17,500	0	0	0	0 .	0	0	0
Other Income	9,210		2,000	2,000	0	1,126	1,126 .	0	(10)	(10)
Total GRC Revenues	1,101,200	1,202,004	1,265,694	63,690	612,342	754,619	142,277	97,430	115,417	17,987
Cost Recovery Percent w/o TOG Reimb		73%	73%	=			=			=
GRC EXPENDITURES										
Payroll:										
Wages - Full Time	286,339	301,197	301,197	0	139,014	149,052	(10,038) .	23,169	38,241	(15,072)
Wages - Pool - GRC	88,457	149,550	149,550	0	69,023	49,896	19,128 .	11,504	19,406	(7,902)
Wages - Pool - Gypsum Creek	21,638	22,983	22,983	0	7,661	880	6,781 .	7,661	880	6,781
Wages - Rec Kids Programs	51,820	57,000	57,000	0	26,308	32,853	(6,546) .	4,385	19,986	(15,602)
Wages - Child Care	15,649	28,050	28,050	0	14,025	12,672	1,353 .	2,338	2,902	(564)
Wages - Climbing	0	-	-	0	0	0	0 .	0	0	0
Wages - Special Events & Birthday Parties	71	210	1,000	(790)	105	622	(517) .	18	494	(476)
Wages - Fitness	42,422	52,833	52,833	0	26,417	25,182	1,234 .	4,403	5,543	(1,140)
Wages - Front Desk	95,477	112,005	112,005	0	51,695	62,231	(10,536) .	8,616	13,689	(5,074)
Wages - Gymnastics	72,897	76,003	76,003	0	35,078	38,918	(3,840) .	5,846	9,429	(3,582)
Wages - Maintenance	51,681	69,312	69,312	0	31,990	22,816	9,174 .	5,332	7,223	(1,891)
Wages - Adult Programs	0	540	540	0	0	0	0 .	0	0	0
Wages - Youth Programs	1,829	5,208	5,208	0	2,604	691	1,913 .	434	61	373
Wages - Non-Sports Programs	1,988	4,676	4,676	0	2,338	130	2,208 .	390	130	259
Total Wages	730,268	879,567	880,357	(790)	406,257	395,943	10,314	74,094	117,984	(43,890)

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
GENERAL FUND - GYPSUM RECREATION CENTER EXPENDITURES
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
 07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
Payroll Taxes and Benefits										
PR Taxes (401a 3.75%<6 Yrs, 6%>6, Medicare, Un	45,730	60,687	60,687	0	28,009	23,929	4,081 .	4,668	7,540	(2,872)
Health Insurance	78,557	99,688	99,688	0	49,844	38,934	10,910 .	8,307	6,246	2,062
Retirement (457 Match up to 10%)	13,925	28,042	28,042	0	12,942	6,605	6,338 .	2,157	1,432	725
Operating and Maintenance Expenses										
Employee Relations	389	900	900	0	450	397	53 .	75	354	(279)
Janitorial/Cleaning/Medical Supplies	38,879	22,450	30,000	(7,550)	11,225	24,261	(13,036) .	1,871	7,039	(5,168)
Pool Chemicals and Supplies	9,906	19,525	19,525	0	9,763	12,932	(3,169) .	1,627	1,639	(12)
Maintenance Service	66,784	63,520	63,520	0	31,760	30,966	794 .	5,293	2,531	2,763
Janitorial Contract	24,834	77,700	77,700	0	38,850	31,949	6,901 .	6,475	0	6,475
Maintenance Supplies	13,006	11,160	11,160	0	5,580	8,817	(3,237) .	930	279	651
Maintenance Equipment < \$5,000	0	1,300	1,300	0	1,300	0	1,300 .	0	0	0
Marketing & Advertising	5,358	4,500	4,500	0	2,250	157	2,093 .	375	42	333
Office Equipment < \$5,000	5,206	5,136	5,136	0	5,136	2,884	2,252 .	2,568	620	1,948
Office Supplies	3,165	3,400	3,400	0	1,417	2,058	(642) .	283	614	(331)
Resale Items	735	1,020	1,020	0	425	372	53 .	85	(36)	121
Sales Tax	115	480	480	0	240	44	196 .	120	0	120
Training	44	1,120	1,120	0	467	0	467 .	93	0	93
Staff Uniforms	2,362	2,500	2,500	0	1,250	1,275	(25) .	625	30	595
Vehicle Expense	0	-	-	0	0	0	0 .	0	0	0
Other/Contingency		-	-	0			.			
Program Expenses:										
Aquatic/Pool Expenses - GRC	13,434	12,053	12,053	0	6,027	5,343	683 .	1,004	277	728
Aquatics- Gypsum Creek Pool	9,144	10,475	10,475	0	3,492	4,773	(1,282) .	3,492	4,067	(576)
Camps/Rec Kids	8,084	12,599	12,599	0	5,250	7,674	(2,424) .	1,050	1,483	(433)
Child Care	61	150	150	0	75	125	(50) .	0	51	(51)
Climbing Expenses	2,507	-	100	(100)	0	93	(93) .	0	0	0
Events/Parties	3,642	2,300	2,300	0	1,533	268	1,265 .	1,533	262	1,272
Fitness Expenses	7,835	9,800	9,800	0	4,900	5,264	(364) .	817	260	557
Gymnastics Expenses	3,865	14,450	14,450	0	7,225	3,770	3,455 .	1,204	1,016	188
Gymnastics Camps/Meets	16,301	17,345	23,000	(5,655)	14,867	22,025	(7,158) .	2,478	4,504	(2,026)
Adult Sports Programs	0	198	198	0	0	196	(196) .	0	196	(196)
Youth Sports Programs	23,536	18,737	18,737	0	9,369	14,832	(5,464) .	1,561	2,746	(1,185)
Adult/Youth Non-Sports Programs	506	4,117	4,117	0	1,715	51	1,665 .	343	23	320
Utilities Expenses:		-	-							
Cable/Radio/TV	3,241	4,580	4,580	0	2,290	2,138	152 .	382	903	(521)
Electric	133,126	144,840	144,840	0	84,490	70,487	14,003 .	6,035	11,749	(5,714)
Gas	75,111	77,000	154,000	(77,000)	44,917	81,203	(36,287) .	3,208	9,267	(6,058)
Security	1,950	2,200	2,200	0	1,100	372	728 .	183	0	183
Telephone/Internet	4,097	5,208	5,208	0	2,604	2,215	389 .	434	789	(355)
Water/Sewer/Trash	26,751	19,200	19,200	0	12,800	8,434	4,366 .	1,600	1,687	(87)
Contingency	0			0	0	0	0 .	0	0	0
Total GRC Expenses Excluding Wages	642,189	758,380	848,685	(90,305)	403,560	414,843	(11,282)	60,878	67,609	(6,731)
Total GRC Expenditures	1,372,457	1,637,947	1,729,042	(91,095)	809,818	810,786	(968)	134,972	185,593	(50,621)
	=				=			=		
GRC REV (UNDER) EXPEND BEFORE TOG	(271,257)	(435,943)	(463,348)	(27,405)	(197,476)	(56,167)	141,309	(37,542)	(70,176)	(32,635)
TOG Reimbursement	135,628.50	217,972	231,674	13,703	98,738	28,083	(70,655) .	18,771	28,083	9,312
GRC REV (UNDER) EXPEND AFTER TOG	(135,629)	(217,972)	(231,674)	(13,703)	(98,738)	(28,083)	70,655	(18,771)	(42,093)	(23,322)

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No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
GENERAL FUND - EDWARDS FIELD HOUSE & FACILITIES
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
EDWARDS FIELD HOUSE REVENUES										
Memberships/Season Passes	8,142	7,860	10,000	2,140	3,930	9,532	5,602 .	655	138	(517)
Daily Admissions	12,025	14,749	14,749	0	7,375	12,009	4,635 .	1,229	402	(827)
Facility Rentals	51,035	66,150	66,150	0	26,460	57,073	30,613 .	6,615	1,870	(4,745)
Vail Health and SOS Leases	74,164	73,791	73,791	0	36,896	40,383	3,488 .	6,149	6,091	(58)
Concessions/Vending	1,026	1,200	1,500	300	600	1,336	736 .	100	210	110
Fundraising	0	-	-	0	0	0	0 .	0	0	0
Resale items	808	480	480	0	240	140	(100) .	40	0	(40)
Rec Kids Programs	79,276	77,300	110,000	32,700	38,650	108,543	69,893 .	6,442	8,248	1,806
Climbing Revenues	0	-	-	0	0	0	0 .	0	0	0
Events- Parties	4,476	6,183	6,183	0	2,061	4,501	2,440 .	687	618	(69)
Fitness- Health and Wellness	0	-	-	0	0	0	0 .	0	0	0
Gymnastics	150,011	163,536	163,536	0	81,768	90,713	8,945 .	13,628	5,543	(8,085)
Gymnastics Meets	9,968	8,720	8,720	0	4,360	0	(4,360) .	727	0	(727)
Antigravity	31,580	58,858	58,858	0	29,429	42,278	12,849 .	4,905	1,822	(3,083)
Adult Programs	20,300	23,500	23,500	0	11,750	4,175	(7,575) .	1,958	0	(1,958)
Youth Programs	36,774	52,100	52,100	0	27,613	43,880	16,267 .	5,210	10,872	5,662
Non-sports Programs (Adult/Youth/Senior)	1,605	2,400	2,400	0	1,200	687	(513) .	200	0	(200)
Youth Program Scholarships	0	3,500	3,500	0	0	0	0 .	0	0	0
Youth Program Sponsorships	15,000	17,500	17,500	0	0	0	0 .	0	0	0
Other Revenue	0	-	2,000	2,000	0	1,137	1,137 .	0	0	0
Total Edwards Field House Revenues	496,190	577,827	614,967	37,140	272,331	416,386	144,055	48,545	35,814	(12,731)
EDWARDS FIELD HOUSE EXPENDITURES										
Payroll:										
Salaries - Full Time	190,382	250,562	250,562	0	115,644	116,922	(1,278) .	19,274	29,017	(9,743)
Wages- Child Care		-	-	0	0	0	0 .	0	0	0
Wages - Camps/Rec Kids	32,595	57,000	57,000	0	28,500	10,722	17,778 .	4,750	7,987	(3,237)
Wages - Climbing	0	-	-	0	0	0	0 .	0	0	0
Wages - Special Events	0	2,175	2,175	0	1,088	0	1,088 .	181	0	181
Wages- Fitness	0	-	-	0	0	0	0 .	0	0	0
Wages - Front Desk	45,615	31,955	31,955	0	15,978	24,695	(8,717) .	2,663	6,351	(3,688)
Wages - Gymnastics	41,115	57,828	57,828	0	28,914	24,572	4,342 .	4,819	3,402	1,417
Wages - Antigravity	8,315	36,997	36,997	0	18,499	5,434	13,064 .	3,083	2,590	493
Wages - Maintenance and Janitorial	16,041	18,900	18,900	0	9,450	6,677	2,773 .	1,454	1,732	(278)
Wages - Adult Programs	5,740	14,400	14,400	0	7,200	5,321	1,879 .	1,108	673	434
Wages - Youth Programs	8,140	14,200	14,200	0	7,100	4,184	2,916 .	1,092	90	1,002
Wages- NonSports Programs		3,767	3,767	0	0	0	0 .	0	0	0
Total Wages	347,943	487,784	487,784	0	232,372	198,527	33,844	38,424	51,843	(13,418)

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
GENERAL FUND - EDWARDS FIELD HOUSE & FACILITIES
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:
07/14/22

WORKING DRAFT

Modified Accrual Budgetary Basis

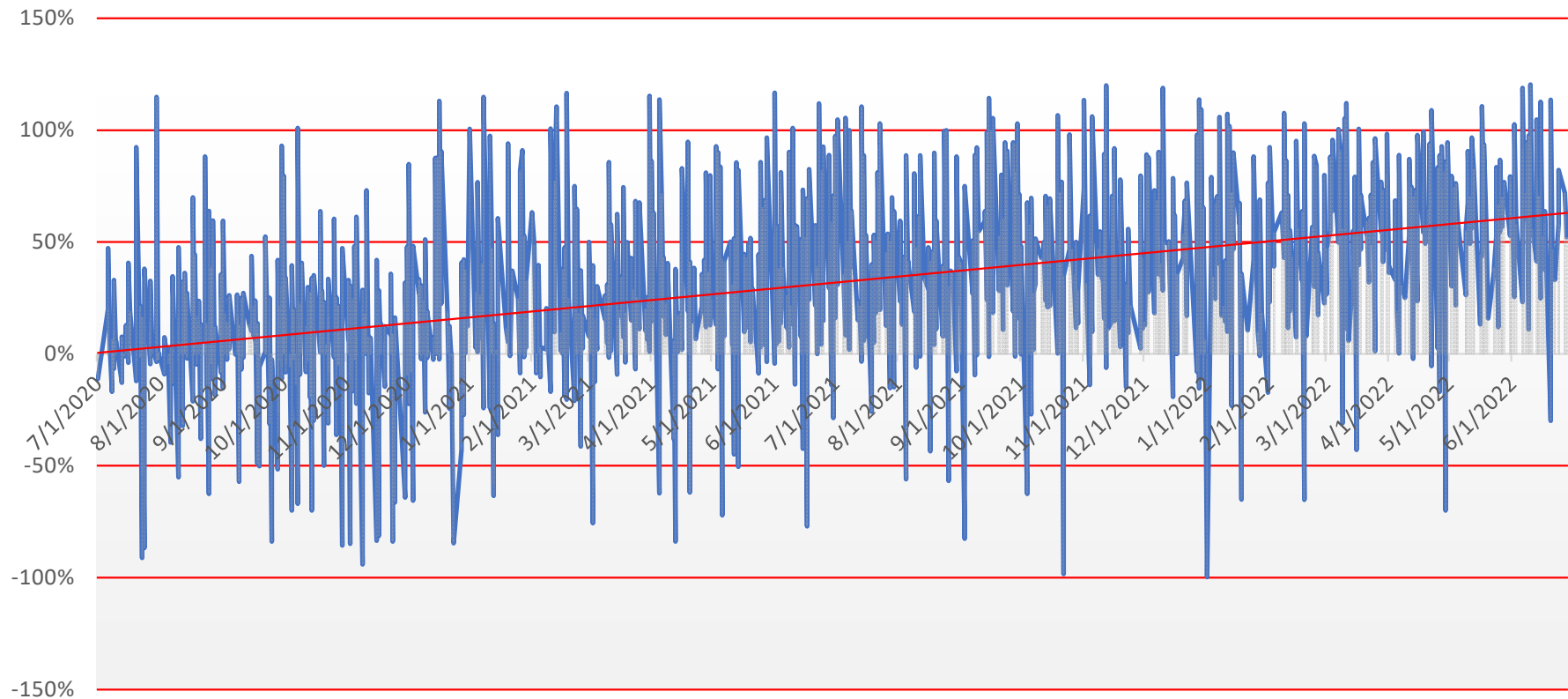
					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Prelim	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
Payroll Taxes and Benefits										
PR Taxes (401a 3.75%<6 Yrs, 6%>6, Medicare, Un	23,955	33,169	33,169	0	15,309	13,673	1,636 .	2,551	3,785	(1,233)
Health Insurance	43,432	87,950	87,950	0	43,975	20,757	23,218 .	7,329	3,439	3,890
Retirement (457 Match up to 10%)	11,863	19,042	19,042	0	8,789	7,472	1,317 .	1,465	1,780	(315)
Operating and Maintenance Expenses										
Employee Relations	766	900	900	0	450	94	356 .	75	0	75
Janitorial/Cleaning/Medical Supplies	4,357	6,150	6,150	0	3,075	2,670	405 .	513	295	217
Maintenance Services	19,644	22,580	22,580	0	11,290	9,223	2,067 .	1,882	1,290	592
Janitorial Contract	9,768	26,000	26,000	0	13,000	15,318	(2,318) .	2,167	2,553	(386)
Maintenance Supplies	2,986	15,860	15,860	0	7,930	1,373	6,557 .	1,322	79	1,243
Marketing & Advertising	988	1,500	1,500	0	750	0	750 .	0	0	0
Office Equipment	4,690	4,572	4,572	0	2,286	2,263	23 .	381	405	(24)
Office Supplies	385	1,440	1,440	0	720	538	183 .	120	195	(75)
Resale Items	0	480	480	0	240	0	240 .	0	0	0
Training	0	1,020	1,020	0	765	0	765 .	0	0	0
Staff Uniforms	1,521	2,500	2,500	0	1,250	512	738 .	0	0	0
Vehicle Expense	0	-	-	0	0	0	0 .	0	0	0
Contingency		-	-	0			.			
Program Expenses										
Camps/Rec Kids Expense	7,654	11,795	11,795	0	5,898	7,060	(1,163) .	983	1,313	(330)
Climbing	2,507	350	350	0	350	0	350 .	0	0	0
Special Events	0	250	250	0	0	0	0 .	0	0	0
Health and Wellness	0	-	-	0	0	0	0 .	0	0	0
Gymnastics expense	3,432	6,725	6,725	0	3,363	2,598	764 .	560	236	324
Gymnastics camps/meets	11,986	7,225	7,225	0	3,613	305	3,307 .	602	305	297
Antigravity	0	1,220	1,220	0	610	875	(265) .	102	0	102
Adult Program Exp	1,237	2,851	2,851	0	1,426	462	964 .	238	246	(8)
Youth Programs	28,675	35,469	35,469	0	17,735	24,823	(7,088) .	2,956	7,689	(4,733)
Non-Sports Program Expense	421	2,033	2,033	0	1,017	0	1,017 .	169	(77)	246
Utilities										
Cable, Radio, TV	194	420	420	0	210	250	(40) .	35	0	35
Electric	30,073	30,425	30,425	0	17,748	14,406	3,342 .	1,268	0	1,268
Gas	14,802	12,925	12,925	0	7,540	6,991	549 .	539	162	377
Security	1,895	2,150	2,150	0	1,075	635	440 .	179	0	179
Telephone	4,409	4,950	4,950	0	2,475	2,119	356 .	413	427	(14)
Water & Sewer	5,627	5,575	5,575	0	2,323	2,618	(296) .	465	515	(50)
Contingency				0	0		0 .	0		0
Total Fieldhouse Expenses Excluding Wages	237,265	347,526	347,526	0	175,208	137,035	38,173	26,311	24,636	1,675
Total Field House Expenses	585,208	835,310	835,310	0	407,579	335,562	72,017	64,735	76,479	(11,744)
	=				=			=		
TOTAL FIELD HOUSE REVENUES OVER (UNDER)	(89,018)	(257,483)	(220,343)	37,140	(135,248)	80,824	216,072	(16,190)	(40,665)	(24,474)

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

MOUNTAIN RECREATION METROPOLITAN DISTRICT				Printed: 07/14/22			WORKING DRAFT			
GENERAL FUND - OUTDOOR RECREATION										
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED				Modified Accrual Budgetary Basis						
					2022 YTD			2022 CURRENT MONTH		
	Cal Yr 2021 Pre-Audit Prelim	Cal Yr 2022 Adopted Budget	Cal Yr 2022 Forecast	Variance Favorable (Unfavor)	6 Months Ended 6/30/2022 Budget	6 Months Ended 6/30/2022 Actual	Variance Favorable (Unfavor)	6/30/2022 Budget	6/30/2022 Actual	Variance Favorable (Unfavor)
OUTDOOR RECREATION REVENUES										
Outdoor Recreation MRMD Programs- NEW SPLIT	104,891			0	0	102,825	102,825 !	0	468	468
Outdoor Recreation Day Camps		51,280	51,280	0	45,639	0	(45,639) .	0	0	0
Outdoor Recreation Overnight Camps		41,566	41,566	0	36,994	0	(36,994) .	0	0	0
Outdoor Recreation Sports Camps		66,000	66,000	0	58,740	0	(58,740) .	0	0	0
Outdoor Recreation Contractor Programs/Services		52,400	52,400	0	46,636	0	(46,636) .	0	0	0
Outdoor Recreation Special Events		5,300	5,300	0	4,717	0	(4,717) .	0	0	0
Outdoor Education		17,560	17,560	0	15,628	0	(15,628) .	0	0	0
Outdoor Clinics and Workshops		12,000	12,000	0	10,680	0	(10,680) .	0	0	0
Outdoor Recreation School's Out Programming		21,620	21,620	0	19,242	0	(19,242) .	0	0	0
SOS reimbursement	19,622			0	0	0	0 .	0	0	0
Total Outdoor Recreation Revenues	124,512	267,726	267,726	0	238,276	102,825	(135,451)	0	468	468
Personnel Services Expenditures										
		84%	84%							
Salaried Full-time	48,191	97,320	97,320	0	44,917	29,614	15,303 .	7,486	6,942	544
Part time outdoor rec	41,117	18,226	18,226	0	7,290	10,708	(3,418) .	1,823	10,628	(8,805)
PT Daycamp wages	0	26,995	26,995		13,498	0	13,498 .	4,499		4,499
PT Overnight Guide	0	17,384	17,384		8,692	0	8,692 .	2,897		2,897
PT Sports Camps	0	17,388	17,388		8,694	0	8,694 .	2,898		2,898
Total Wages & Salaries	89,308	177,313	177,313	0	83,091	40,322	42,769	19,603	17,570	2,034
Payroll Taxes	4,586	12,158	12,158	0	6,079	2,000	4,079 .	1,013	912	102
Health / Life Insurance	7,893	10,118	10,118	0	5,059	8,820	(3,761) .	843	1,597	(754)
Admin - Flexible Spending Accounts		0	0	0	0		0 .	0		0
Retirement (457 match up to 10%)	0	4,872	4,872	0	2,436	1,527	909 .	406	555	(149)
Other Expenses										
Office Supplies	151	250	250	0	125	28	97 .	21	28	(7)
Staff Training and Appreciation		550	550		275	0	275 .	46	0	46
Conferences and Training		2,765	2,765		1,383	0	1,383 .	230	0	230
Operating-Marketing, Shirts, Gear Library, Vehicles		13,300	13,300		6,650	0	6,650 .	1,108	0	1,108
Trail Race Prep for 2020		0	0	0	0		0 .	0		0
Marketing					0		. .	0		
Program Expenses										
Outdoor Rec SOS	0	0	0	0	0	0	0 .	0	0	0
Day Camps		21,630	21,630		8,652	0	8,652 .	4,326	0	4,326
Overnight Camps		5,150	5,150		2,060	0	2,060 .	1,030	0	1,030
Sports Camps		325	325		130	0	130 .	65	0	65
Contractor Splits		42,455	42,455		16,982	0	16,982 .	8,491	0	8,491
Special Events		3,175	3,175		1,270	0	1,270 .	635	0	635
Outdoor Education		16,025	16,025		6,410	0	6,410 .	3,205	0	3,205
Clinics and Workshops		1,356	1,356		542	0	542 .	271	0	271
School's Out		5,668	5,668		2,834	0	2,834 .	472	0	472
Outdoor Rec Mtn Rec	70,245		0	0	0	16,344	(16,344) !	0	4,078	(4,078)
Contingency				0	0		0 .	0		0
Total Outdoor Rec Expenses Excluding Wages	82,874	139,797	139,797	0	60,887	28,719	32,167	22,163	7,169	14,994
Total Outdoor Rec Expenses	172,182	317,110	317,110	0	143,978	69,041	74,937	41,767	24,739	17,027
TOTAL OUTDOOR REC REV OVER (UNDER) EXP	(47,670)	(49,384)	(49,384)	0	94,298	33,784	(60,514)	(41,767)	(24,271)	17,495

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

Mountain Recreation Metro District
Real Property Sales Percent Change from
Assessor's 2020 Value 7/1/2020 to 6/30/2022



Note: This chart compares the percentage increase (decrease) in real estate sales prices with the Assessor's "Actual" values. Assessed value is calculated as a percentage of actual value and Senate Bill 21-238 will mitigate part of the actual value increase. For rough projection purposes we have been using an estimated 50% increase in assessed values for 2024's budgets. It is also possible that further legislation will result from the 2023 session so this is just for rough estimation purposes.

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07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
4IMPRINT								
Bill	06/08/2022	23063044	Water bottles	42275 · Event Expense		20100 · Accou...	808.85	808.85
Credit Card Char...	06/11/2022		swag for summer events	42275 · Event Expense		20110 · Alpine...	808.85	1,617.70
Total 4IMPRINT							1,617.70	1,617.70
Adobe								
Credit Card Char...	06/11/2022			42130 · Dues, Subscriptions, Books		20110 · Alpine...	12.99	12.99
Credit Card Char...	06/28/2022		Scott Ruff Adobe subscription	42130 · Dues, Subscriptions, Books		20110 · Alpine...	14.99	27.98
Total Adobe							27.98	27.98
Alethea Platter (v)								
Bill	06/30/2022	6/30/2022	5/1-6/30/2022 accounting services	42010 · Accounting/Budgeting		20100 · Accou...	1,500.00	1,500.00
Total Alethea Platter (v)							1,500.00	1,500.00
Amazon.com								
Credit Card Char...	06/01/2022		EFH laminating pouches	71255 · EFH Office Supplies		20110 · Alpine...	16.00	16.00
Credit Card Char...	06/01/2022		GRC advil	61220 · GRC Janitorial & Med supplies		20110 · Alpine...	22.00	38.00
Credit Card Char...	06/01/2022		GRC cable	61210 · GRC Employee Relations		20110 · Alpine...	13.00	51.00
Credit Card Char...	06/01/2022		GRC lint roller	61235 · GRC Maintenance Supplies		20110 · Alpine...	53.15	104.15
Credit Card Char...	06/02/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	49.98	154.13
Credit Card Char...	06/03/2022		File folders	71255 · EFH Office Supplies		20110 · Alpine...	10.00	164.13
Credit Card Char...	06/03/2022		File folders	71255 · EFH Office Supplies		20110 · Alpine...	13.00	177.13
Credit Card Char...	06/03/2022			51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	227.63	404.76
Credit Card Char...	06/06/2022		mouse and web camera	42220 · Office Supplies- Admin		20110 · Alpine...	53.34	458.10
Credit Card Char...	06/07/2022		GRC swim diapers	61260 · GRC Resale exp		20110 · Alpine...	30.00	488.10
Credit Card Char...	06/07/2022		GRC pens	61255 · GRC Office Supplies		20110 · Alpine...	47.79	535.89
Credit Card Char...	06/08/2022		EPIR organizers, markers, clips	51255 · EPIR Office Supplies		20110 · Alpine...	50.00	585.89
Credit Card Char...	06/08/2022		GRC organizers, markers, clips	61255 · GRC Office Supplies		20110 · Alpine...	80.00	665.89
Credit Card Char...	06/08/2022		GRC organizers, markers, clips	61310 · GRC Aquatics Program Exp		20110 · Alpine...	12.51	678.40
Credit Card Credit	06/10/2022		refund	51227 · EPIR Pool Chemicals and Supply		20110 · Alpine...	-130.68	547.72
Credit Card Char...	06/13/2022		rec kids toys EPIR	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	100.00	647.72
Credit Card Char...	06/13/2022		rec kids toys GRC	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	27.71	675.43
Credit Card Char...	06/13/2022		rec kids toys EFH	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	27.71	703.14
Credit Card Char...	06/13/2022			61310 · GRC Aquatics Program Exp		20110 · Alpine...	23.69	726.83
Credit Card Char...	06/14/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	141.38	868.21
Credit Card Char...	06/15/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	29.52	897.73
Credit Card Char...	06/15/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	10.79	908.52
Credit Card Char...	06/15/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	347.29	1,255.81
Credit Card Char...	06/15/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	31.62	1,287.43
Credit Card Char...	06/20/2022		pool toys EPIR	51311 · EPIR Aquatics- Swim Team Ep		20110 · Alpine...	21.47	1,308.90
Credit Card Char...	06/20/2022		EPIR party supplies	51311 · EPIR Aquatics- Swim Team Ep		20110 · Alpine...	60.78	1,369.68
Credit Card Char...	06/20/2022		EPIR swim team party supplies	51311 · EPIR Aquatics- Swim Team Ep		20110 · Alpine...	46.17	1,415.85
Credit Card Char...	06/22/2022			51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	15.71	1,431.56
Credit Card Char...	06/22/2022			61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	15.71	1,447.27
Credit Card Char...	06/22/2022			71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	15.72	1,462.99
Credit Card Char...	06/23/2022		pool signs	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	25.99	1,488.98
Credit Card Char...	06/23/2022		signs	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	20.76	1,509.74
Credit Card Char...	06/23/2022		sand bags	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	26.77	1,536.51
Credit Card Char...	06/24/2022		GRC office supplies	61255 · GRC Office Supplies		20110 · Alpine...	66.32	1,602.83
Credit Card Char...	06/27/2022		4th of july supplies	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	29.21	1,632.04
Credit Card Char...	06/28/2022		storage container	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	197.79	1,829.83
Credit Card Char...	06/28/2022		pool supplies GCP	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	103.64	1,933.47
Credit Card Char...	06/28/2022		Rope	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	24.78	1,958.25
Credit Card Char...	06/28/2022		4th of july supplies	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	48.32	2,006.57

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Credit Card Char...	06/29/2022		4th of july supplies	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	28.42	2,034.99
Total Amazon.com							2,034.99	2,034.99
American Red Cross-Health & Safety								
Bill	06/07/2022	22430392	GRC adult and pediatric first aid	61310 · GRC Aquatics Program Exp		20100 · Accou...	35.00	35.00
Bill	06/08/2022	22434783	EPIR shallow water lifeguarding	51310 · EPIR Aquatics Program exp		20100 · Accou...	410.00	445.00
Total American Red Cross-Health & Safety							445.00	445.00
Americas Printer								
Credit Card Char...	06/01/2022			42020 · Advertising/Print		20110 · Alpine...	92.43	92.43
Credit Card Char...	06/07/2022			42020 · Advertising/Print		20110 · Alpine...	20.10	112.53
Credit Card Char...	06/20/2022			42020 · Advertising/Print		20110 · Alpine...	112.19	224.72
Credit Card Char...	06/21/2022			42020 · Advertising/Print		20110 · Alpine...	418.00	642.72
Credit Card Char...	06/21/2022			42020 · Advertising/Print		20110 · Alpine...	16.00	658.72
Credit Card Char...	06/21/2022			42020 · Advertising/Print		20110 · Alpine...	1,367.90	2,026.62
Credit Card Char...	06/21/2022			42020 · Advertising/Print		20110 · Alpine...	221.00	2,247.62
Credit Card Char...	06/28/2022			42020 · Advertising/Print		20110 · Alpine...	143.00	2,390.62
Total Americas Printer							2,390.62	2,390.62
Amilia Technologies USA inc.								
Bill	06/29/2022	1528179	June Monthly	42260 · Rec1 Software Fees		20100 · Accou...	1,424.00	1,424.00
Bill	06/29/2022	1528179	June CC fees	42110 · Credit Card Fees		20100 · Accou...	4,746.77	6,170.77
Total Amilia Technologies USA inc.							6,170.77	6,170.77
Avon Rec								
Credit Card Char...	06/24/2022		Avon rec payment	51311 · EPIR Aquatics- Swim Team Ep		20110 · Alpine...	126.00	126.00
Total Avon Rec							126.00	126.00
Background Investigation Bureau, LLC								
Credit Card Char...	06/18/2022		background checks	42040 · Background Checks & Recruiting		20110 · Alpine...	59.00	59.00
Total Background Investigation Bureau, LLC							59.00	59.00
Banners.com								
Credit Card Char...	06/20/2022		mesh banners	42270 · Sponsorship and Fundraising Exp		20110 · Alpine...	257.30	257.30
Total Banners.com							257.30	257.30
Battle Mountain High School								
Bill	06/20/2022	BBall camp 2...	BMHS baseball program summer 2022	71385 · EFH Youth Program Exp		20100 · Accou...	1,344.00	1,344.00
Total Battle Mountain High School							1,344.00	1,344.00
Becker Arena Products, Inc.								
Bill	06/21/2022	605168	EPIR lift latch	51225 · EPIR Rink Supplies/Equip		20100 · Accou...	459.03	459.03
Total Becker Arena Products, Inc.							459.03	459.03
Black Hills Energy/Source Gas								
Bill	06/06/2022	FG May 2022	Fairgrounds Gas:autopay May	85130 · Fairgrounds Gas		20100 · Accou...	241.30	241.30
Bill	06/27/2022	GRC May22	GRC gas May22	61430 · GRC Gas		20100 · Accou...	1,245.32	1,486.62
Total Black Hills Energy/Source Gas							1,486.62	1,486.62

Bloomerang

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Credit Card Char...	06/06/2022		May fees	42270 · Sponsorship and Fundraising Exp		20110 · Alpine...	120.00	120.00
Total Bloomerang							120.00	120.00
Blue Monster Service LLC								
Bill	06/30/2022	3380	McCoy porta potty service	87170 · CTF_McCoy Toilets		20100 · Accou...	720.00	720.00
Total Blue Monster Service LLC							720.00	720.00
BMI/Broadcast Music, Inc.								
Bill	06/01/2022	10654815	GRC annual fee 6/1/2022 - 5/31/2023	61410 · GRC Cable/Radio/TV		20100 · Accou...	620.00	620.00
Total BMI/Broadcast Music, Inc.							620.00	620.00
BSN Sports								
Bill	06/24/2022	917438376	Frdmn park soccer anchor	86230 · Freedom Park Maint Supplies		20100 · Accou...	82.00	82.00
Total BSN Sports							82.00	82.00
Carniceria Tepic								
Credit Card Char...	06/17/2022		Lunch for staffs setting up opening day	42275 · Event Expense		20110 · Alpine...	56.26	56.26
Total Carniceria Tepic							56.26	56.26
CDHS, BIU, Records & Reports								
Credit Card Char...	06/17/2022		background check	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	36.55	36.55
Credit Card Char...	06/17/2022		background check rec kids	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	36.55	73.10
Credit Card Char...	06/17/2022		rec kids background check	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	36.55	109.65
Credit Card Char...	06/17/2022		rec kids background check	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	36.55	146.20
Total CDHS, BIU, Records & Reports							146.20	146.20
CEBT'								
Bill	06/06/2022	June22		41050 · Admin Health/Life Insurance		20100 · Accou...	8,127.62	8,127.62
Bill	06/06/2022	June22		52120 · EPIR Health Insurance		20100 · Accou...	5,689.39	13,817.01
Bill	06/06/2022	June22		72120 · EFH Health Insurance		20100 · Accou...	3,510.09	17,327.10
Bill	06/06/2022	June22		62120 · GRC Health Insurance		20100 · Accou...	6,370.02	23,697.12
Bill	06/06/2022	June22		85111 · Fairgrounds- Health Insurance		20100 · Accou...	481.16	24,178.28
Bill	06/06/2022	June22		86111 · Freedom Park Health Insurance		20100 · Accou...	883.96	25,062.24
Bill	06/06/2022	June22		76120 · OR- Health/Life Insurance		20100 · Accou...	1,614.94	26,677.18
Total CEBT'							26,677.18	26,677.18
CEM Sales & Service, Inc								
Bill	06/14/2022	157225	GRC o ring	61227 · GRC Pool Chem& Supplies		20100 · Accou...	37.12	37.12
Total CEM Sales & Service, Inc							37.12	37.12
Century Link/Lumen								
Bill	06/24/2022	GRC June2022	GRC services	61450 · GRC Telephone/Internet		20100 · Accou...	188.98	188.98
Total Century Link/Lumen							188.98	188.98
checkr								
Credit Card Char...	06/08/2022			42040 · Background Checks & Recruiting		20110 · Alpine...	275.20	275.20
Total checkr							275.20	275.20
City Market								
Credit Card Char...	06/03/2022		Staff training BBQ	76280 · Outdoor Rec- MTN REC		20110 · Alpine...	41.13	41.13

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Credit Card Char...	06/07/2022		Popsicles for OR Camps	76280 · Outdoor Rec- MTN REC		20110 · Alpine...	17.94	59.07
Credit Card Char...	06/13/2022		EPIR rec kids food	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	43.16	102.23
Credit Card Char...	06/18/2022		Opening day	42275 · Event Expense		20110 · Alpine...	27.27	129.50
Credit Card Char...	06/20/2022		EPIR poster board	51385 · EPIR/Eagle Youth Programs Exp		20110 · Alpine...	38.92	168.42
Credit Card Char...	06/24/2022		thank you snacks for eagle staff	51210 · EPIR Employee Relations		20110 · Alpine...	17.47	185.89
Credit Card Char...	06/28/2022		Batteries	51255 · EPIR Office Supplies		20110 · Alpine...	31.77	217.66
Total City Market							217.66	217.66
Cloud Cover Music								
Credit Card Char...	06/27/2022	300036	Music EPIR	51410 · EPIR Cable/Radio/TV		20110 · Alpine...	29.95	29.95
Credit Card Char...	06/27/2022	300036	Music GRC	61410 · GRC Cable/Radio/TV		20110 · Alpine...	29.95	59.90
Credit Card Char...	06/27/2022	300036	Music grmds	85140 · Fairgrounds Internet		20110 · Alpine...	29.95	89.85
Total Cloud Cover Music							89.85	89.85
Colorado Fingerprinting								
Credit Card Char...	06/02/2022		fingerprinting rec kids	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	54.50	54.50
Credit Card Char...	06/02/2022		fingerprinting rec kids	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	54.50	109.00
Credit Card Char...	06/02/2022		fingerprinting rec kids	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	54.50	163.50
Total Colorado Fingerprinting							163.50	163.50
Colorado State Treasurer								
Deposit	06/14/2022		CTF distribution Q2	85500 · CTF State Revenues		10100 · Alpine...	-38,849.96	-38,849.96
Total Colorado State Treasurer							-38,849.96	-38,849.96
Column								
Credit Card Char...	06/16/2022		RFPs in Eagle Valley Enterprise	42160 · Legal		20110 · Alpine...	13.06	13.06
Credit Card Char...	06/16/2022		RFP in eagle valley enterprise	42160 · Legal		20110 · Alpine...	10.58	23.64
Total Column							23.64	23.64
Comcast Cable								
Bill	06/30/2022	EFH June22	EFH Internet autopay	71450 · EFH Telephone/Internet		20100 · Accou...	213.43	213.43
Bill	06/30/2022	EPIR June22	EPIR internet	51450 · EPIR Telephone/Internet		20100 · Accou...	241.67	455.10
Total Comcast Cable							455.10	455.10
costco								
Credit Card Char...	06/01/2022		EFH gymnastics food	71370 · EFH Gymnastics Exp		20110 · Alpine...	124.25	124.25
Credit Card Char...	06/01/2022		rec kids food GRC	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	17.81	142.06
Credit Card Char...	06/01/2022		rec kids food EFH	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	17.81	159.87
Credit Card Char...	06/01/2022		rec kids food EPIR	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	17.81	177.68
Credit Card Char...	06/01/2022		rec kids table EFH	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	120.33	298.01
Credit Card Char...	06/01/2022		rec kids table GRC	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	120.33	418.34
Credit Card Char...	06/01/2022		rec kids table EPIR	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	120.35	538.69
Credit Card Char...	06/03/2022		EPIR Capital security camera project	90330 · Eagle Capital Equipment		20110 · Alpine...	159.99	698.68
Credit Card Char...	06/03/2022		Eagle Rec kids - lon speaker	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	99.99	798.67
Credit Card Char...	06/03/2022		EFH gymnastics pizza	71370 · EFH Gymnastics Exp		20110 · Alpine...	53.43	852.10
Credit Card Char...	06/13/2022		EPIR rec kids food	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	36.55	888.65
Credit Card Char...	06/13/2022		rec kids food GRC	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	36.55	925.20
Credit Card Char...	06/13/2022		rec kids food EFH	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	36.56	961.76
Credit Card Char...	06/13/2022		food for opening day	42275 · Event Expense		20110 · Alpine...	1,860.66	2,822.42
Credit Card Char...	06/14/2022		SUPs and PDFs	42385 · CO Health Foundation Grant Exp		20110 · Alpine...	2,000.00	4,822.42
Credit Card Char...	06/14/2022		opening day food	42275 · Event Expense		20110 · Alpine...	449.10	5,271.52
Credit Card Char...	06/14/2022		SUPs and PDFS	42385 · CO Health Foundation Grant Exp		20110 · Alpine...	1,050.90	6,322.42
Credit Card Credit	06/17/2022		refund	42275 · Event Expense		20110 · Alpine...	-751.05	5,571.37

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Credit Card Char...	06/21/2022			76280 · Outdoor Rec- MTN REC		20110 · Alpine...	31.98	5,603.35
Credit Card Char...	06/22/2022		Flight days	51350 · EPIR Events- KNO/Parties Exp		20110 · Alpine...	32.88	5,636.23
Credit Card Credit	06/22/2022		refund for concession supplies	51261 · EPIR Concession Supplies		20110 · Alpine...	-171.89	5,464.34
Credit Card Char...	06/23/2022			76280 · Outdoor Rec- MTN REC		20110 · Alpine...	188.62	5,652.96
Credit Card Char...	06/23/2022		event food	42275 · Event Expense		20110 · Alpine...	27.78	5,680.74
Credit Card Credit	06/23/2022		refund for concession supplies	51261 · EPIR Concession Supplies		20110 · Alpine...	-717.53	4,963.21
Credit Card Credit	06/29/2022		refund	42275 · Event Expense		20110 · Alpine...	-197.66	4,765.55
Total Costco							4,765.55	4,765.55
COUSAG								
Bill	06/09/2022	March 2023	GRC judges fee for March 2023	61371 · GRC Gymnastics Meet Exp		20100 · Accou...	120.00	120.00
Total COUSAG							120.00	120.00
Crown Trophy, Inc.								
Credit Card Char...	06/13/2022			61371 · GRC Gymnastics Meet Exp		20110 · Alpine...	111.22	111.22
Total Crown Trophy, Inc.							111.22	111.22
Decypher Technologies, Inc								
Bill	06/01/2022	INV-0746	June IT equipment for Eagle Sports Complex	85140 · Fairgrounds Internet		20100 · Accou...	115.92	115.92
Bill	06/01/2022	INV-0739	June 2022 IT equipment rental	42070 · Computer/IT/Phone Services		20100 · Accou...	728.18	844.10
Bill	06/01/2022	134716MSP	June Decypher monthly dues	42070 · Computer/IT/Phone Services		20100 · Accou...	4,225.00	5,069.10
Bill	06/05/2022	INV-0791	July 2022 IT equipment rental	42070 · Computer/IT/Phone Services		20100 · Accou...	728.18	5,797.28
Bill	06/05/2022	INV-0798	July IT 2022 Eagle Sports Complex	85140 · Fairgrounds Internet		20100 · Accou...	115.92	5,913.20
Bill	06/09/2022	135075DCY	IT onboarding for Sanjok	42070 · Computer/IT/Phone Services		20100 · Accou...	115.00	6,028.20
Bill	06/15/2022	135254MSP	July decypher monthly dues	42070 · Computer/IT/Phone Services		20100 · Accou...	4,225.00	10,253.20
Bill	06/30/2022	135468DCY	Ariel onboarding fee	42070 · Computer/IT/Phone Services		20100 · Accou...	115.00	10,368.20
Total Decypher Technologies, Inc							10,368.20	10,368.20
DIRECTV								
Bill	06/01/2022	GRC June22	GRC: cable	61410 · GRC Cable/Radio/TV		20100 · Accou...	222.99	222.99
Bill	06/02/2022	EPIR June22	EPIR Directv	51410 · EPIR Cable/Radio/TV		20100 · Accou...	146.99	369.98
Total DIRECTV							369.98	369.98
Division of Narva Enterprises								
Bill	06/27/2022	45185	GRC wall mount	61310 · GRC Aquatics Program Exp		20100 · Accou...	225.00	225.00
Total Division of Narva Enterprises							225.00	225.00
Down Valley Tires & Wheels								
Credit Card Char...	06/06/2022		Freedom park maint eqpmnt	86235 · Freedom Park Maintenance Equip		20110 · Alpine...	131.20	131.20
Credit Card Char...	06/09/2022		tire repair	86235 · Freedom Park Maintenance Equip		20110 · Alpine...	15.43	146.63
Total Down Valley Tires & Wheels							146.63	146.63
Eagle County								
Bill	06/30/2022	Land Use app...	Freedom park ice rink relocation limited review I...	86400 · FP Outdoor Ice Rink		20100 · Accou...	630.00	630.00
Total Eagle County							630.00	630.00
Eagle County Public Health and Environmen								
Bill	06/28/2022	EHS20214709	EFH health inspection	51320 · EPIR Camps/Rec Kids Exp		20100 · Accou...	60.00	60.00
Total Eagle County Public Health and Environmen							60.00	60.00
Eagle Lions Club								

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Bill	06/30/2022	Color Run 2022	Color run 2022	50030 · EPIR Daily Admissions		20100 · Accou...	640.00	640.00
Total Eagle Lions Club							640.00	640.00
Eagle Rec Facility Advisory Corp								
Bill	06/01/2022	2022 capital	2022 Capital Funding	91050 · EPIR Capital Replacement		20100 · Accou...	50,000.00	50,000.00
Total Eagle Rec Facility Advisory Corp							50,000.00	50,000.00
Eagle Valley High School								
Bill	06/21/2022	Soccer camp ...	EVHS 50/50 split of registrations boys soccer ca...	61385 · GRC Youth Program Exp		20100 · Accou...	1,580.00	1,580.00
Total Eagle Valley High School							1,580.00	1,580.00
Edwards Building Center								
Deposit	06/22/2022	272786	refund from invoice 5667420	89253 · Fairgrounds Improvements		10100 · Alpine...	-690.00	-690.00
Deposit	06/22/2022	272786	refund from invoice 5667420	91030 · Edwards Area Projects		10100 · Alpine...	-690.00	-1,380.00
Total Edwards Building Center							-1,380.00	-1,380.00
Employers Council Services, Inc.								
Bill	06/10/2022	0000419993	Core membership dues 7/1/2022-6/30/2022	42130 · Dues, Subscriptions, Books		20100 · Accou...	1,500.00	1,500.00
Total Employers Council Services, Inc.							1,500.00	1,500.00
ERBM Recreation & Park District								
Bill	06/17/2022	Ribbons 2022	June 17, 2022 invoice for portion of league ribbo...	51311 · EPIR Aquatics- Swim Team Ep		20100 · Accou...	70.00	70.00
Total ERBM Recreation & Park District							70.00	70.00
Family Dollar								
Credit Card Char...	06/18/2022		Table cover	61371 · GRC Gymnastics Meet Exp		20110 · Alpine...	9.13	9.13
Total Family Dollar							9.13	9.13
fax.com								
Credit Card Char...	06/24/2022		online fax	42220 · Office Supplies- Admin		20110 · Alpine...	9.99	9.99
Total fax.com							9.99	9.99
Ferguson Waterworks #1116								
Bill	06/07/2022	1323799	freemom park pressure relief valve	86230 · Freedom Park Maint Supplies		20100 · Accou...	33.50	33.50
Bill	06/07/2022	1332360	Frgmnds sprinkler heads	85235 · Fairgrounds Maint Supplies		20100 · Accou...	35.40	68.90
Total Ferguson Waterworks #1116							68.90	68.90
Forethought.net								
Credit Card Char...	06/02/2022		GRC june	61450 · GRC Telephone/Internet		20110 · Alpine...	120.00	120.00
Total Forethought.net							120.00	120.00
Fossil Posse Adventures								
Bill	06/18/2022	142	Opening day dinosaur presentation	42280 · MRF Donor Cultivation		20100 · Accou...	300.00	300.00
Total Fossil Posse Adventures							300.00	300.00
Fred's Plumbing and Heating Serv, Inc								
Bill	06/30/2022	18819595	Freedom park outside mens restroom urinal repair	86230 · Freedom Park Maint Supplies		20100 · Accou...	1,377.00	1,377.00
Total Fred's Plumbing and Heating Serv, Inc							1,377.00	1,377.00

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
G&S Tool Clinic, INC								
Bill	06/13/2022	15735	FP equipment rental	86235 · Freedom Park Maintenance Equip		20100 · Accou...	90.00	90.00
Total G&S Tool Clinic, INC							90.00	90.00
garmin								
Credit Card Char...	06/24/2022			76280 · Outdoor Rec- MTN REC		20110 · Alpine...	24.95	24.95
Credit Card Char...	06/27/2022			76280 · Outdoor Rec- MTN REC		20110 · Alpine...	34.95	59.90
Total garmin							59.90	59.90
GH Daniels & Associates, Inc								
Bill	06/06/2022	SC060322MR	Spring clean up of beds 2022	51231 · Landscaping		20100 · Accou...	5,150.00	5,150.00
Total GH Daniels & Associates, Inc							5,150.00	5,150.00
Grand Canyon University								
Bill	06/02/2022	Ladd Schlrsi...	Lauren Rumley Chance Copeland Ladd Scholar...	41090 · HR- Employee Relations		20100 · Accou...	2,500.00	2,500.00
Total Grand Canyon University							2,500.00	2,500.00
Gypsum Creek Golf Course								
Credit Card Char...	06/07/2022		welcome lunch for Sanjok	41090 · HR- Employee Relations		20110 · Alpine...	125.25	125.25
Credit Card Char...	06/15/2022		EPIR sunscreen	61227 · GRC Pool Chem& Supplies		20110 · Alpine...	5.37	130.62
Credit Card Char...	06/15/2022		Sunscreen	51227 · EPIR Pool Chemicals and Supply		20110 · Alpine...	5.37	135.99
Total Gypsum Creek Golf Course							135.99	135.99
Gypsum Eagle Ace Hardware								
Credit Card Char...	06/01/2022		EPIR tube sand	51235 · EPIR Maintenance Supplies		20110 · Alpine...	47.94	47.94
Credit Card Char...	06/03/2022		Builder Board	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	59.99	107.93
Bill	06/10/2022	13184/1	GRC screwdriver, plier	61235 · GRC Maintenance Supplies		20100 · Accou...	68.98	176.91
Bill	06/10/2022	13183/1	Frgrounds mntnce supplies	85235 · Fairgrounds Maint Supplies		20100 · Accou...	263.48	440.39
Bill	06/10/2022	13183/1	Frdm park mntnce supplies	86230 · Freedom Park Maint Supplies		20100 · Accou...	263.48	703.87
Bill	06/13/2022	13207/1	Gyp Creek Pool mntnce supplies	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	196.55	900.42
Bill	06/14/2022	D88970/1	roach raid and cable tie	85235 · Fairgrounds Maint Supplies		20100 · Accou...	24.97	925.39
Bill	06/14/2022	13244/1	gyp creek pool lock	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	69.99	995.38
Bill	06/14/2022	13228/1	GRC orings	61235 · GRC Maintenance Supplies		20100 · Accou...	13.99	1,009.37
Bill	06/15/2022	13253/1	respirator gyp creek pool	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	104.98	1,114.35
Bill	06/15/2022	13267/1	EFH gymnastics mntnce - hill fasteners	70170 · EFH Gymnastics		20100 · Accou...	6.60	1,120.95
Bill	06/20/2022	13314/1	GRC valve	61235 · GRC Maintenance Supplies		20100 · Accou...	11.99	1,132.94
Bill	06/21/2022	13330/1	GRC maintnce supplies	61235 · GRC Maintenance Supplies		20100 · Accou...	7.99	1,140.93
Bill	06/21/2022	13333/1	GRC batteries, pliers	61235 · GRC Maintenance Supplies		20100 · Accou...	51.57	1,192.50
Bill	06/23/2022	13376/1	vehicle expense key and cords	42350 · District Vehicle Exp		20100 · Accou...	189.98	1,382.48
Bill	06/24/2022	13401/1	Gyp crk pool mntnce supplies	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	34.64	1,417.12
Total Gypsum Eagle Ace Hardware							1,417.12	1,417.12
Hampton Inn								
Credit Card Char...	06/12/2022			61371 · GRC Gymnastics Meet Exp		20110 · Alpine...	453.20	453.20
Total Hampton Inn							453.20	453.20
Hartman Brothers, Inc.								
Bill	06/07/2022	373225	GRC carbon dioxide	61227 · GRC Pool Chem& Supplies		20100 · Accou...	61.91	61.91
Bill	06/07/2022	373222	EPIR carbon dioxide	51227 · EPIR Pool Chemicals and Supply		20100 · Accou...	43.20	105.11
Bill	06/22/2022	373805	GRC carbon dioxide	61227 · GRC Pool Chem& Supplies		20100 · Accou...	84.20	189.31
Bill	06/22/2022	373807	GRC carbon dioxide	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	39.30	228.61

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Bill	06/29/2022	373961	GRC CO2	61227 · GRC Pool Chem& Supplies		20100 · Accou...	86.00	314.61
Total Hartman Brothers, Inc.							314.61	314.61
Henry's Chinese								
Credit Card Char...	06/02/2022		GRC gymnastics food	61370 · GRC Gymnastics Exp		20110 · Alpine...	162.04	162.04
Total Henry's Chinese							162.04	162.04
High Country Copiers								
Bill	06/30/2022	51447-C	EPIR copies	51250 · EPIR Copier and Office Equip		20100 · Accou...	56.23	56.23
Bill	06/30/2022	51445-C	EFH copies	71250 · EFH Copier and Office Equip		20100 · Accou...	124.92	181.15
Total High Country Copiers							181.15	181.15
Holy Cross Energy								
Bill	06/24/2022	Frgrnds June22	Fairgrounds Electric	85120 · Fairgrounds Electric		20100 · Accou...	2,219.41	2,219.41
Bill	06/30/2022	GRCJune22	GRC electric	61420 · GRC Electric		20100 · Accou...	11,748.65	13,968.06
Bill	06/30/2022	EPIR June22	EPIR electric	51420 · EPIR Electric		20100 · Accou...	1,358.95	15,327.01
Total Holy Cross Energy							15,327.01	15,327.01
Home Depot								
Credit Card Char...	06/01/2022		Freedom park paint	86230 · Freedom Park Maint Supplies		20110 · Alpine...	62.59	62.59
Bill	06/02/2022	4033334	Frdm park safety supplies	86230 · Freedom Park Maint Supplies		20100 · Accou...	89.82	152.41
Bill	06/02/2022	4033334	early pay discount	86230 · Freedom Park Maint Supplies		20100 · Accou...	-1.80	150.61
Credit Card Char...	06/03/2022		GRC gymnastics storage unit	61370 · GRC Gymnastics Exp		20110 · Alpine...	444.12	594.73
Bill	06/03/2022	3102528	landscaping supplies	51231 · Landscaping		20100 · Accou...	677.93	1,272.66
Bill	06/03/2022	3102528	landscaping supplies	51231 · Landscaping		20100 · Accou...	-13.56	1,259.10
Bill	06/06/2022	102688	trolley jack	86230 · Freedom Park Maint Supplies		20100 · Accou...	34.97	1,294.07
Bill	06/06/2022	102688	early pay discount	86230 · Freedom Park Maint Supplies		20100 · Accou...	-0.70	1,293.37
Bill	06/08/2022	8102891	antifreeze	86230 · Freedom Park Maint Supplies		20100 · Accou...	43.88	1,337.25
Bill	06/08/2022	8102891	early pay discount	86230 · Freedom Park Maint Supplies		20100 · Accou...	-0.88	1,336.37
Bill	06/09/2022	7524808	fuel	85235 · Fairgrounds Maint Supplies		20100 · Accou...	47.98	1,384.35
Bill	06/09/2022	7524808	early pay discount	85235 · Fairgrounds Maint Supplies		20100 · Accou...	-0.96	1,383.39
Credit Card Char...	06/15/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	321.42	1,704.81
Credit Card Char...	06/19/2022			61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	452.89	2,157.70
Total Home Depot							2,157.70	2,157.70
Intermountain Systems								
Bill	06/16/2022	27753	GRC camera install final invoice	91040 · Gypsum Area Projects		20100 · Accou...	1,630.92	1,630.92
Bill	06/25/2022	27613 Deposit	GRC camera system upgrade	91040 · Gypsum Area Projects		20100 · Accou...	3,449.99	5,080.91
Total Intermountain Systems							5,080.91	5,080.91
Kiefer Aquatics								
Bill	06/09/2022	INV001209389	Gyp creek pool backboard cover	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	92.00	92.00
Bill	06/09/2022	INV001209309	GRC head immobilizer	61310 · GRC Aquatics Program Exp		20100 · Accou...	95.00	187.00
Bill	06/20/2022	INV001215522	EPIR swim caps	51311 · EPIR Aquatics- Swim Team Ep		20100 · Accou...	226.00	413.00
Bill	06/24/2022	INV001219406	Gyp Creek Pool supplies	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	258.00	671.00
Total Kiefer Aquatics							671.00	671.00
KNS Broadcasting								
Bill	06/30/2022	IN-1220630624	June 2022 movies	42275 · Event Expense		20100 · Accou...	376.00	376.00
Total KNS Broadcasting							376.00	376.00

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Landshark Catering								
Bill	06/18/2022	Reimburse 6/18	Opening day reimbursement for food from Sysco	42275 · Event Expense		20100 · Accou...	1,553.37	1,553.37
Bill	06/18/2022	1123	Lunch catering opening day	42275 · Event Expense		20100 · Accou...	1,500.00	3,053.37
Total Landshark Catering							3,053.37	3,053.37
Language Testing International								
Bill	06/21/2022	L60109-IN	Bilingual Language Testing June 2022	42040 · Background Checks & Recruiting		20100 · Accou...	252.00	252.00
Total Language Testing International							252.00	252.00
Larisa Graham								
Bill	06/30/2022	100	Canon 16-35mm EF II USM lens	42020 · Advertising/Print		20100 · Accou...	475.00	475.00
Total Larisa Graham							475.00	475.00
league lobster								
Credit Card Char...	06/14/2022		youth programs	51385 · EPIR/Eagle Youth Programs Exp		20110 · Alpine...	7.00	7.00
Credit Card Char...	06/14/2022		youth programs	61385 · GRC Youth Program Exp		20110 · Alpine...	6.00	13.00
Credit Card Char...	06/14/2022		youth programs	71385 · EFH Youth Program Exp		20110 · Alpine...	7.00	20.00
Credit Card Char...	06/27/2022		youth programs	51385 · EPIR/Eagle Youth Programs Exp		20110 · Alpine...	7.90	27.90
Credit Card Char...	06/27/2022		youth programs	61385 · GRC Youth Program Exp		20110 · Alpine...	7.90	35.80
Credit Card Char...	06/27/2022		youth programs	71385 · EFH Youth Program Exp		20110 · Alpine...	7.91	43.71
Total league lobster							43.71	43.71
Legacy Gymnastics Academy								
Bill	06/10/2022	SilverState2022	Meet entry fee for Silver State gymnastics meet i...	61371 · GRC Gymnastics Meet Exp		20100 · Accou...	1,020.00	1,020.00
Total Legacy Gymnastics Academy							1,020.00	1,020.00
Lenovo								
Credit Card Char...	06/22/2022		new docking stations for staff workstations	91010 · Computer Equipment		20110 · Alpine...	791.80	791.80
Total Lenovo							791.80	791.80
Lincoln Aquatics								
Bill	06/06/2022	EW106472	GCP supplies	61311 · Aquatics Gyp Creek Pool Exp	X	20100 · Accou...	0.00	0.00
Bill	06/06/2022	EW106472	GRC supplies	61227 · GRC Pool Chem& Supplies	X	20100 · Accou...	0.00	0.00
Credit Card Char...	06/06/2022		GRC pool supplies	61227 · GRC Pool Chem& Supplies		20110 · Alpine...	736.56	736.56
Credit Card Char...	06/06/2022		Gyp Creek Pool supplies	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	56.69	793.25
Credit Card Char...	06/06/2022		Pool supplies	61227 · GRC Pool Chem& Supplies		20110 · Alpine...	431.96	1,225.21
Credit Card Char...	06/06/2022		Pool supplies	61311 · Aquatics Gyp Creek Pool Exp		20110 · Alpine...	735.44	1,960.65
Credit Card Char...	06/06/2022		Pool supplies	51227 · EPIR Pool Chemicals and Supply		20110 · Alpine...	396.30	2,356.95
Credit Card Char...	06/13/2022		GRC pool supplies	51310 · EPIR Aquatics Program exp		20110 · Alpine...	103.10	2,460.05
Total Lincoln Aquatics							2,460.05	2,460.05
Linked In								
Credit Card Char...	06/14/2022		Jun 2022 monthly payment	42040 · Background Checks & Recruiting		20110 · Alpine...	139.99	139.99
Total Linked In							139.99	139.99
loaf'n'jug								
Credit Card Char...	06/01/2022		EPIR fuel	51430 · EPIR Gas		20110 · Alpine...	65.05	65.05
Total loaf'n'jug							65.05	65.05

M&M Control Service Inc

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Bill	06/08/2022	INV220154	EPIR release valve	51227 · EPIR Pool Chemicals and Supply	X	20100 · Accou...	0.00	0.00
Total M&M Control Service Inc							0.00	0.00
Marshalls								
Credit Card Char...	06/12/2022		EPIR toys	51385 · EPIR/Eagle Youth Programs Exp		20110 · Alpine...	14.32	14.32
Credit Card Char...	06/12/2022		toys	51385 · EPIR/Eagle Youth Programs Exp		20110 · Alpine...	14.32	28.64
Total Marshalls							28.64	28.64
McCoy Wildcats								
Bill	06/10/2022	16	MCCoy monthly June	87110 · CTF_McCoy Professional Services		20100 · Accou...	813.74	813.74
Total McCoy Wildcats							813.74	813.74
Moe's BBQ								
Credit Card Char...	06/24/2022		EVOM family campout food	76280 · Outdoor Rec- MTN REC		20110 · Alpine...	930.00	930.00
Total Moe's BBQ							930.00	930.00
Mountain Pedaler Eag								
Credit Card Char...	06/09/2022		MTB Repair Kit	76280 · Outdoor Rec- MTN REC		20110 · Alpine...	78.31	78.31
Total Mountain Pedaler Eag							78.31	78.31
Mountain Pest Control, INC.								
Bill	06/02/2022	1200928	EFH pest control	71230 · EFH Maintenance Service		20100 · Accou...	85.00	85.00
Bill	06/06/2022	1202268	Frgmnds pest control	85230 · Fairgrounds Maint Service		20100 · Accou...	75.00	160.00
Bill	06/08/2022	1201719	EPIR pest control	51230 · EPIR Maintenance Service		20100 · Accou...	85.00	245.00
Bill	06/08/2022	1201197	GRC pest control	61230 · GRC Maintenance Service		20100 · Accou...	85.00	330.00
Bill	06/16/2022	1203092	GC pool pest control	61311 · Aquatics Gyp Creek Pool Exp		20100 · Accou...	65.00	395.00
Total Mountain Pest Control, INC.							395.00	395.00
N.O.D Everest Foundation								
Bill	06/18/2022			70185 · EFH Youth Programs		20100 · Accou...		0.00
Bill	06/29/2022	Basketball ca...	EFH Youth NOD Basketball camp summer 2022	71385 · EFH Youth Program Exp		20100 · Accou...	5,512.50	5,512.50
Total N.O.D Everest Foundation							5,512.50	5,512.50
Nextiva								
Bill	06/28/2022	july22	Phone service	42070 · Computer/IT/Phone Services		20100 · Accou...	729.07	729.07
Total Nextiva							729.07	729.07
Noodles & Company								
Credit Card Char...	06/11/2022			61371 · GRC Gymnastics Meet Exp		20110 · Alpine...	28.73	28.73
Total Noodles & Company							28.73	28.73
Northwest Colo. Council of Governments								
Bill	06/30/2022	0000013633	GRC elevator NOV fine amount	61230 · GRC Maintenance Service		20100 · Accou...	500.00	500.00
Total Northwest Colo. Council of Governments							500.00	500.00
Office Depot								
Bill	06/01/2022	246769340001	EFH keyboard duster and printer paper	71255 · EFH Office Supplies		20100 · Accou...	102.88	102.88
Bill	06/10/2022	247984970001	EFH screen cleaner	71255 · EFH Office Supplies		20100 · Accou...	9.48	112.36
Bill	06/10/2022	247984549001	Post its and k cups	42220 · Office Supplies- Admin		20100 · Accou...	29.56	141.92

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total Office Depot							141.92	141.92
Oglebay								
Credit Card Char...	06/01/2022		Lizzy conference	42090 · Conferences and Training		20110 · Alpine...	1,791.78	1,791.78
Total Oglebay							1,791.78	1,791.78
Personnel Safety Enterprises								
Bill	06/01/2022		GRC - janitorial supplies	61220 · GRC Janitorial & Med supplies		20100 · Accou...	350.00	350.00
Total Personnel Safety Enterprises							350.00	350.00
Poo Free Parks								
Bill	06/30/2022	PFP1164	dog bags	86230 · Freedom Park Maint Supplies		20100 · Accou...	1,799.85	1,799.85
Total Poo Free Parks							1,799.85	1,799.85
Ptarmigan Sports								
Credit Card Char...	06/13/2022			76280 · Outdoor Rec- MTN REC		20110 · Alpine...	21.00	21.00
Credit Card Char...	06/20/2022		OR Gear Library	76280 · Outdoor Rec- MTN REC		20110 · Alpine...	594.40	615.40
Total Ptarmigan Sports							615.40	615.40
R3cafe								
Credit Card Char...	06/23/2022			61210 · GRC Employee Relations		20110 · Alpine...	10.00	10.00
Total R3cafe							10.00	10.00
Rebecca White								
Bill	06/02/2022	Refund 2022	Refund for back yard explorers camp cancellation	76280 · Outdoor Rec- MTN REC		20100 · Accou...	180.00	180.00
Total Rebecca White							180.00	180.00
Ridley's								
Credit Card Char...	06/21/2022			71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	22.43	22.43
Total Ridley's							22.43	22.43
Rocky Mountain Reserve								
Check	06/21/2022	6/21/2022		41051 · Admin FSA		10100 · Alpine...	87.30	87.30
Total Rocky Mountain Reserve							87.30	87.30
Salimaa								
Credit Card Char...	06/17/2022		EPIR rec kids splash pad	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	64.99	64.99
Total Salimaa							64.99	64.99
ServiceMaster Commc. Cleaning Solutions								
Bill	06/01/2022	22638	Frground contract cleaning june	85170 · Fairgrounds Toilets		20100 · Accou...	600.00	600.00
Bill	06/01/2022	22639	Frdm Park contract services june	86250 · FP- Janitorial Srvcs Contract		20100 · Accou...	2,724.35	3,324.35
Total ServiceMaster Commc. Cleaning Solutions							3,324.35	3,324.35
SHC Nursery & Landscape Co.'								
Bill	06/01/2022	4183	EPIR landscaping	51231 · Landscaping		20100 · Accou...	512.36	512.36
Bill	06/24/2022	3930	contract materials	91030 · Edwards Area Projects		20100 · Accou...	4,521.47	5,033.83
Total SHC Nursery & Landscape Co.'							5,033.83	5,033.83
Shell								

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Credit Card Char...	06/01/2022		gas	42350 · District Vehicle Exp		20110 · Alpine...	56.58	56.58
Total Shell							56.58	56.58
Signature Signs, Inc								
Bill	06/14/2022	14095	EPIR happy birthday sign	51240 · EPIR Marketing and Advertising		20100 · Accou...	99.00	99.00
Total Signature Signs, Inc							99.00	99.00
Spencer Fane Britt & Browne LLP								
Bill	06/30/2022	1119125	June legal fees	42160 · Legal		20100 · Accou...	3,646.00	3,646.00
Total Spencer Fane Britt & Browne LLP							3,646.00	3,646.00
Subway								
Credit Card Char...	06/14/2022		staff lunch	41090 · HR- Employee Relations		20110 · Alpine...	87.10	87.10
Total Subway							87.10	87.10
Sun-up Sealcoats LLC								
Bill	06/06/2022	801	Eagle fairgrounds sealing	89253 · Fairgrounds Improvements		20100 · Accou...	27,988.85	27,988.85
Total Sun-up Sealcoats LLC							27,988.85	27,988.85
Sweeping Change LLC								
Bill	06/30/2022	123595	EFH janitor contract June 2022	71231 · EFH Janitorial Contract		20100 · Accou...	2,553.00	2,553.00
Total Sweeping Change LLC							2,553.00	2,553.00
Swim Outlet								
Credit Card Char...	06/16/2022		swim supplies GRC	61360 · GRC Fitness Exp		20110 · Alpine...	162.35	162.35
Total Swim Outlet							162.35	162.35
Target Specialty Products								
Bill	06/28/2022	INVP5008446...	Frgrnds maint supplies	85235 · Fairgrounds Maint Supplies		20100 · Accou...	757.75	757.75
Bill	06/28/2022	INVP5008446...	Freedom park maint supplies	86230 · Freedom Park Maint Supplies		20100 · Accou...	1,954.00	2,711.75
Total Target Specialty Products							2,711.75	2,711.75
Techsoup								
Credit Card Char...	06/07/2022		montly fee for O 365 apps and email	42070 · Computer/IT/Phone Services		20110 · Alpine...	36.00	36.00
Total Techsoup							36.00	36.00
Textedly								
Credit Card Char...	06/29/2022		subscription fee	71385 · EFH Youth Program Exp		20110 · Alpine...	14.85	14.85
Credit Card Char...	06/29/2022		subscription fee	61385 · GRC Youth Program Exp		20110 · Alpine...	14.85	29.70
Credit Card Char...	06/29/2022		subscription fee	51385 · EPIR/Eagle Youth Programs Exp		20110 · Alpine...	15.30	45.00
Total Textedly							45.00	45.00
The Monster Mural LLC								
Bill	06/18/2022	7317	mural stand rental opening day	42275 · Event Expense		20100 · Accou...	225.00	225.00
Total The Monster Mural LLC							225.00	225.00
The Paint Bucket								
Bill	06/15/2022	E0034146	GRC maintnce supplies	61235 · GRC Maintenance Supplies		20100 · Accou...	28.34	28.34
Bill	06/30/2022	E00334952	EPIR paint supplies	51235 · EPIR Maintenance Supplies		20100 · Accou...	96.56	124.90

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total The Paint Bucket							124.90	124.90
Tolin Mechanical Systems								
Bill	06/10/2022	SV439978	Frgrounds ice machine repair	85230 · Fairgrounds Maint Service		20100 · Accou...	1,898.89	1,898.89
Bill	06/13/2022	CH440240	GRC comprehnsive service prog	61230 · GRC Maintenance Service		20100 · Accou...	1,383.00	3,281.89
Bill	06/13/2022	CH440240	EPIR comprehnsive service prog	51230 · EPIR Maintenance Service		20100 · Accou...	768.00	4,049.89
Bill	06/13/2022	CH440240	EFH comprehnsive service prog	71230 · EFH Maintenance Service		20100 · Accou...	1,205.00	5,254.89
Total Tolin Mechanical Systems							5,254.89	5,254.89
Town Of Eagle								
Bill	06/30/2022	FieldsLo- Jun...	Fairgrounds water June	85160 · Fairgrounds- TOE Water		20100 · Accou...	4.92	4.92
Bill	06/30/2022	FieldsHI-June...	Fairgrounds water	85160 · Fairgrounds- TOE Water		20100 · Accou...	20.81	25.73
Total Town Of Eagle							25.73	25.73
Transcultural, LLC								
Credit Card Char...	06/19/2022		Posts	42385 · CO Health Foundation Grant Exp		20110 · Alpine...	1,955.70	1,955.70
Credit Card Char...	06/19/2022		Posts	42385 · CO Health Foundation Grant Exp		20110 · Alpine...	76.50	2,032.20
Total Transcultural, LLC							2,032.20	2,032.20
Trick Threads, LLC								
Credit Card Char...	06/07/2022		GRC embroidery	61275 · GRC Uniforms		20110 · Alpine...	30.00	30.00
Total Trick Threads, LLC							30.00	30.00
Tu Casa								
Credit Card Char...	06/18/2022			61371 · GRC Gymnastics Meet Exp		20110 · Alpine...	480.00	480.00
Credit Card Char...	06/22/2022		GRC lunch	61210 · GRC Employee Relations		20110 · Alpine...	32.31	512.31
Total Tu Casa							512.31	512.31
Vail Valley Partnership								
Bill	06/29/2022	108449	Community leadership academy 2022 julia vlaar	42090 · Conferences and Training		20100 · Accou...	750.00	750.00
Total Vail Valley Partnership							750.00	750.00
Vendor's Exchange SCA								
Credit Card Char...	06/01/2022		maint supplies	71235 · EFH Maintenance Supplies		20110 · Alpine...	39.46	39.46
Total Vendor's Exchange SCA							39.46	39.46
Vimeo, Inc								
Credit Card Char...	06/16/2022		Annual Vimeo Account Renewal	42020 · Advertising/Print		20110 · Alpine...	84.00	84.00
Total Vimeo, Inc							84.00	84.00
Visionary Broadband								
Bill	06/02/2022	June22	Internet Services at ESC	85140 · Fairgrounds Internet		20100 · Accou...	105.35	105.35
Total Visionary Broadband							105.35	105.35
Wal-mart								
Credit Card Char...	06/01/2022		efh office supplies	71255 · EFH Office Supplies		20110 · Alpine...	43.79	43.79
Credit Card Char...	06/10/2022		rec kids food EFH	71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	34.67	78.46
Credit Card Char...	06/10/2022		rec kids food EPIR	51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	34.67	113.13
Credit Card Char...	06/10/2022		rec kids food GRC	61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	34.69	147.82
Credit Card Char...	06/10/2022		event supplies	42275 · Event Expense		20110 · Alpine...	30.32	178.14
Credit Card Char...	06/16/2022			61320 · GRC Camps/Rec Kids Exp		20110 · Alpine...	28.23	206.37

3:43 PM

07/14/22

Accrual Basis

Mountain Recreation Metropolitan District Expenses by Vendor Detail

June 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Credit Card Char...	06/16/2022			71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	28.25	234.62
Credit Card Char...	06/16/2022			51320 · EPIR Camps/Rec Kids Exp		20110 · Alpine...	28.23	262.85
Credit Card Char...	06/21/2022		party supplies	51350 · EPIR Events- KNO/Parties Exp		20110 · Alpine...	30.07	292.92
Credit Card Char...	06/22/2022			71320 · EFH Camps/Rec Kids Exp		20110 · Alpine...	62.34	355.26
Credit Card Char...	06/22/2022		EVOM Campout	76280 · Outdoor Rec- MTN REC		20110 · Alpine...	226.33	581.59
Total Wal-mart							581.59	581.59
Walking Mountains								
Bill	06/18/2022	4223	Zero waste services for opening day 2022	42275 · Event Expense		20100 · Accou...	323.00	323.00
Total Walking Mountains							323.00	323.00
Waste Management								
Bill	06/01/2022	0438347-252...	FP Trash	86150 · Freedom Park Trash		20100 · Accou...	463.02	463.02
Total Waste Management							463.02	463.02
Western Colorado University								
Bill	06/02/2022	Ladd Schlrshi...	Chance Copeland Ladd Scholarship Mady Callis	41090 · HR- Employee Relations		20100 · Accou...	2,500.00	2,500.00
Total Western Colorado University							2,500.00	2,500.00
Western Paper Distributors/CDC								
Bill	06/07/2022	4348714	GRC cleaning supplies	61220 · GRC Janitorial & Med supplies		20100 · Accou...	73.63	73.63
Bill	06/09/2022	4350905	EFH tissues	71220 · EFH Janitorial & Med Supplies		20100 · Accou...	40.31	113.94
Bill	06/14/2022	4353862	GRC cleaning supplies	61220 · GRC Janitorial & Med supplies		20100 · Accou...	185.20	299.14
Bill	06/14/2022	4353791	GRC cleaning supplies	61220 · GRC Janitorial & Med supplies		20100 · Accou...	769.74	1,068.88
Bill	06/21/2022	4359387	EPIR janitor supplies	51220 · EPIR Janitorial & Med Supplies		20100 · Accou...	71.06	1,139.94
Bill	06/21/2022	4359382	GRC janitor supplies	61220 · GRC Janitorial & Med supplies		20100 · Accou...	354.64	1,494.58
Bill	06/30/2022	4366775	EFH hand soap	71220 · EFH Janitorial & Med Supplies		20100 · Accou...	221.52	1,716.10
Total Western Paper Distributors/CDC							1,716.10	1,716.10
Yampa Valley Electric Assoc., Inc.								
Bill	06/23/2022	June22	McCoy Electric	87120 · CTF_ McCoy Electric		20100 · Accou...	49.00	49.00
Total Yampa Valley Electric Assoc., Inc.							49.00	49.00
Yeti's Grind								
Credit Card Char...	06/28/2022		sponsorship expense	42270 · Sponsorship and Fundraising Exp		20110 · Alpine...	8.13	8.13
Total Yeti's Grind							8.13	8.13
Yung Ming								
Bill	06/18/2022	Opening Day ...	Balloon artist at opening day	42275 · Event Expense		20100 · Accou...	60.00	60.00
Total Yung Ming							60.00	60.00
TOTAL							197,119.09	197,119.09

**I. IDENTIFICATION OF QUALIFIED INTERMEDIARY / WITHHOLDING ENTITY**

LEGAL NAME OF ORGANIZATION: _____

TYPE OF ORGANIZATION: _____

ACCOUNT NUMBER: _____

Be it resolved that each of the following has been duly elected or appointed and is now legally holding the title set opposite his/her name.

_____	_____
(Name of Authorized Person)	(Title)
_____	_____
(Name of Authorized Person)	(Title)
_____	_____
(Name of Authorized Person)	(Title)

II. CERTIFICATION

I, _____ of
(Name and Title of Officer or Partner signing this Non-Corporate Resolution)

_____ hereby certify that said organization is duly and legally
(Name of Organization)

organized and existing and that a quorum of the _____
(Name of Governing Body of Organization)

of said Organization attended a meeting duly held on the _____ day of _____, 20____

at which the following resolutions were duly adopted, and that such resolutions are in full force and effect on this date and

do not conflict with the _____ of said organization.
(Name of Governing Rules)

I further certify that I have the authority to execute this Non-Corporate Resolution on behalf of said Organization, and that

the _____ of the Organization which took the action called for by the
(Name of Governing Body of Organization)

resolutions annexed hereto has the power to take such action.

*SIGNATURE: _____ DATE: _____

TITLE: _____

***The signer should be someone other than one of the authorized person(s) named above. However, if signed by an authorized person named above, the Fed Wire Letter of Authorization and/or ACH Authorization Agreement must be signed by an authorized person other than the signer of this document.**

III. RESOLUTIONS

Certified Copy Of Certain Resolutions by the Governing Body of Said Organization Whereby the Establishment and Maintenance of Accounts Have Been Authorized.

RESOLVED –

FIRST: That the named Authorized Persons of this organization or _____ or _____ be and they hereby are, and each of them is, authorized and empowered, for and on behalf of this organization (herein called the “Organization”), to establish and maintain one or more accounts with Multi-Bank Securities, Inc. (herein called the “Brokers”) and Pershing LLC, its successors or assigns, and for the purpose of purchasing, investing in, or otherwise acquiring, selling, possessing, transferring, exchanging, pledging, or otherwise disposing of or realizing upon, and generally dealing in and with;

(a) THIS PARAGRAPH PERMITS CASH TRANSACTIONS IN SECURITIES

any and all forms of securities including, but not by way of limitation, shares, stocks, options, stock options, stock index options, foreign currency options and debt instrument options, bonds, debentures, notes, scrip, participation certificates, rights to subscribe, warrants, certificates of deposit, mortgages, choses in action, evidence of indebtedness, commercial paper, certificates of indebtedness and certificates of interest of any and every kind and nature whatsoever, secured or unsecured, whether represented by trust, participating and/or other certificates or otherwise;

(b) THIS PARAGRAPH PERMITS CASH AND MARGIN TRANSACTIONS IN SECURITIES

any and all forms of securities including, but not by way of limitation, shares, stocks, options, stock options, stock index options, foreign currency options and debt instrument options, bonds, debentures, notes, scrip, participation certificates, rights to subscribe, warrants, certificates of deposit, mortgages, choses in action, evidence of indebtedness, commercial paper, certificates of indebtedness and certificates of interest of any and every kind and nature whatsoever, secured or unsecured, whether represented by trust, participating and/or other certificates or otherwise; and margin transactions, including short sales;

The fullest authority at all times with respect to any such commitment or with respect to any transaction deemed by any of the said Authorized Persons and/or agents to be proper in connection therewith is hereby conferred, including authority (without limiting the generality of the foregoing) to give written or oral instructions to the Brokers with respect to said transactions; to bind and obligate the Organization to and for the carrying out of any contract, arrangement, or transaction, which shall be entered into by any such Authorized Persons and/or drafts drawn upon the funds of the Organization such sums as may be necessary in connection with any of the said accounts to deposit funds with the Brokers; to deliver securities and/or contracts to the Brokers; to order the transfer or delivery thereof to any other person whatsoever, and/or to order the transfer record of any securities, or contracts, or titles, to any name selected by any of the said Authorized Persons or agents; to affix the Organization’s seal to any documents or agreements, or otherwise; to endorse any securities and/or contracts in order to pass title thereto; to direct the sale or exercise of any rights with respect to any securities; to sign for the Organization all releases, powers of attorney and/or other documents in connection with any such account, and to agree to any terms or conditions to control any such account; to direct the Brokers to surrender any securities to the proper agent or party for the purpose of effecting any exchange or conversion, or for the purpose of deposit with any protective or similar committee, or otherwise; to accept delivery of any securities, to borrow money and securities, if applicable, and to secure repayment thereof with the property of the Organization; to appoint any other person or persons to do any and all things which any and all things which any of the said Authorized Persons and/or agents is hereby empowered to do, and generally to do and take all action necessary in connection with the account, or considered desirable by such Authorized Persons and/or agents with respect thereto.

SECOND: That the Brokers may deal with any and all of the persons directly or indirectly by the foregoing resolution empowered, as though they were dealing with the Organization directly.

THIRD: That the person signing this Non-corporate Resolution on behalf of the Organization be and hereby is authorized, empowered and directed to certify to the Brokers:

- (a) a true copy of these resolutions;
- (b) specimen signatures of each and every person by these resolutions empowered;
- (c) a certificate (which, if required by brokers, shall be supported by an opinion of the general counsel of the Organization, or other counsel satisfactory to the Brokers) that the Organization is duly organized and existing, that its governing rules empower it to transact the business by these resolutions defined, and that no limitation has been imposed upon such powers by the governing rules of the Organization or otherwise.

FOURTH: That the Brokers may rely upon the certified copy of the resolutions, specimen signatures, and certificate, as continuing fully effective unless and until the Brokers shall receive due written notice of change or rescission, and the dispatch or receipt of any other form of notice shall not constitute a waiver of this provision. nor shall the fact that any person hereby empowered ceases to be an Authorized Person of the Organization or becomes an Authorized Person under some title, in any way affect the powers hereby conferred, but the failure to supply any specimen signature shall not invalidate any transaction where the party authorizing the same has been actually empowered thereto by or in conformity with these resolutions.

FIFTH: That in the event of any change in the office of powers of persons hereby empowered, an Authorized Person shall certify such changes to the Brokers in writing in the manner herein above provided, which notification, when received, shall be adequate both to terminate the powers of the persons therefore authorized, and to empower the persons thereby substituted.

SIXTH: That the Authorized Persons of the Organization be, and hereby is, authorized and empowered to countersign items as aforesaid.

SEVENTH: That the foregoing resolutions and the certificates actually furnished to the Brokers by the Authorized Person of pursuant thereto, be and they hereby are made irrevocable until written notice of the revocation thereof shall have been received by the Brokers.



Please complete the following and return to Multi-Bank Securities, Inc. to begin the electronic transfer of funds between your brokerage account and your bank account. You may begin depositing funds into your brokerage account from your bank account, or send payments to your bank account from your brokerage account. All transactions are processed through the Automated Clearing House (ACH) system.

I. ACCOUNT INFORMATION

ACCOUNT TITLE: _____

ACCOUNT NUMBER: R M B — **II. BANK ACCOUNT INFORMATION**

ABA NUMBER: _____

DDA NUMBER: _____

BANK NAME: _____

CITY: _____

STATE: _____

ZIP: _____

ACCOUNT TYPE: ☐ CHECKING ☐ SAVINGS

I hereby authorize Pershing LLC to initiate credit/debit entries to the bank account indicated above and further authorize my bank to debit the same to such account.

This authority is to remain in full force and effect until Pershing has received written notification from me of its termination in such time and in such manner as to afford Pershing and my bank a reasonable opportunity to act on it. It is understood that if the systematic reinvestment system is selected, the purpose of this authorization is to provide a means of payment for purchases of securities through my investment professional or financial organization.

Please accept this form as verification that the registered name at _____ (Institution) has an account with the above registration and account information for debiting or crediting into the bank account.

(Must be signed by an authorized member of your firm whose signature is also on your submitted Corporate/Non-Corporate Resolution.)

AUTHORIZED SIGNER

NAME: _____

SIGNATURE: _____

DATE: _____

PLEASE SELECT YOUR ACH OPTIONS**ACH OPTIONS**

- ☒ **ON-DEMAND** (Default setting for all accounts) This selection sets up an ACH profile that allows Multi-Bank Securities, Inc. to initiate an ACH transfer for any available cash in the customer's security account. Both income (dividends and interest) and principal (redemptions) can be included in these transfers.

(INITIALS) ☐ Allow Multi-Bank Securities, Inc. to debit your bank account at your request to cover settlements.

- ☐ **PERIODIC INCOME** This selection sets up an ACH profile that will transfer funds that are the result of dividend and interest payments on a periodic basis. Funds that are the result of principal redemptions (maturities, calls, sales) are not included in these automated transfers. Periodic options are:

☐ SEMI-MONTHLY ☐ MONTHLY ☐ BI-MONTHLY ☐ QUARTERLY ☐ SEMI-ANNUALLY ☐ ANNUALLY

Monthly transfers are based on the calendar day. Although there is no option for "last day of the month", you can arrange with your account representative to sweep the account "on-demand" at any preferred interval or time of month.

Please select a starting date (allow 5 business days for processing): _____ (mm/dd/yyyy)

For corporate accounts, a corporate resolution displaying the corporate stamp, and a letter from the corporation authorizing the specific transactions for which you are permitted to debit and credit the bank account, must accompany this authorization.



ADMINISTRATION DIVISION REPORT – 7/20/22

FOLLOW UP FROM PREVIOUS BUSINESS MEETINGS:

- Staff worked with Alpine Engineering to develop Freedom Park water service line plans for ERWSD review. Limited review land use application materials have been submitted. An RFP for water line construction has been publicized.
- Staff has begun to draft an agenda for the retreat in August and has included the board meeting policy manual discussion.
- The amendment to the Vail Health license agreement has been executed.

HUMAN RESOURCES REPORT

JULY 2022 STATS:

EMPLOYEE CENSUS: 221 FT: 25

NEW HIRES: 18

Welcome to Chris Parker our new Sports Coordinator! In the short time, Chris has been in the valley he has shown his love for the community. I'm confident his values will mesh well with Mountain Recreation's core values. Chris has a background in communications and has held a position in collegiate athletic departments. It will be fun to watch Chris's influence grow in our community.

Employee Engagement Survey will be launched in July to all of our staff to gauge the work culture at Mountain Rec.

MARKETING & COMMUNICATIONS REPORT

The District was thrown a curve ball in the month of June with news of the Eagle Pool not being able to open due to the state of the pool. Marketing kicked into PR mode to communicate this to our customers and the general public. We've adjusted and focused on pushing the opening of the Gypsum Creek Pool, primarily through English and Spanish radio.

With the Active Older Adults survey ready to go, marketing kicked off a campaign to support the drive for feedback from our community on programming for those 55 and better. We sent out a direct-mail postcard to all registered voters in the District 55 and better (about 4,000 addresses), have radio ads out in English and Spanish, placed ads in the Vail Daily, sent out targeted emails, and recently had an article in the Daily thanks to a joint interview with Mia Richter. Mia also went on air with an interview with KZYR to talk about the survey. As of June 14, we have 214 responses so far. The survey will close on July 25.

In the News:

- [Mountain Recreation focuses on revamping programming for those '55 and better'](#)
- [Pooling resources, Mountain Rec opens Gypsum Creek Pool for the summer](#)
- [The boys and girls of summer: Photos from Mountain Recreation's Opening Day](#)

- [Mountain Recreation kicks off summer with Opening Day for baseball, softball](#)
- [Bartnik: Let's talk about pools at Mountain Rec](#)
- [Mountain Rec unable to open Eagle Pool for the summer](#)
- [El Centro Recreativo Mountain Rec no podrá abrir la alberca en Eagle para el verano](#)

COMMUNITY ENGAGEMENT & FUNDRAISING REPORT

June was a busy month for Community Engagement! We held our first of the Outdoor Movie Series in Edwards Freedom Park and showed "Pitch Perfect" on June 10. We had about 40 people come, and most were teens.

On June 18, our entire staff (and many part-time staff) came together to give the community the 2022 Opening Day, complete with a helicopter landing. It was a fun day, with 1,992 people counted in attendance. We launched Text2Give, which was the first time it's been used by Mountain Rec and one of the few times it's been used in Eagle County. With four donations (two from staff), it's a start, and there's only room to grow from there. Also on June 18, Mountain Rec was a sponsor at Pride in the Park and Megan Carter and Rachel Zacher staffed the Mountain Rec Tent and handed out many Pride stickers.

June 25 saw Flight Days in Eagle, which Mountain Rec sponsored. We were able to receive high billing as a sponsor by offering our registration software as an in-kind donation. Sheryl Staten led staff and staff kids on an awesome float for the Flight Days parade.

July will see the second of three Outdoor Movies in Edwards Freedom Park, and this will be Encanto en Español. Staff are excited about showing a Spanish-language version of the film and are hopeful that this will engage the Spanish-speaking population further. The third film will be on August 10 and will be Back to the Future.

Community Engagement is working with Eagle Pool & Ice Rink Supervisor and the Marketing Manager to create a Sports Gear Swap on Friday, August 19, and the morning of August 20. We're considering the payment structure (free with a suggested donation or a fee per family or a fee per bag), but our goal is to make it accessible to all and highly community oriented.

We applied for the Pool Special Initiative, a grant opportunity from Governor Polis's office. We requested \$15,000 and received \$7,500 (which will be given in two payments). These funds are to be used to recruit and retain lifeguards and extend the pool season.

Community Engagement met with the new contact at Vail Summit Orthopaedics and Neurosurgery (VSON) and can confirm that VSON will be renewing their Cornerstone sponsorship for another three years. VSON shared a renewed commitment and look forward to being more involved in the partnership.

The Community Partnership Grant Program will open for applications on Friday, July 15 and will close at 5pm on August 15. An email inviting local nonprofits to apply for creative uses for Mountain Rec's in-kind gifts is going out this week. The Board will review the applications in the September Board meeting.

BUSINESS OPERATIONS REPORT

Since the internet was created the Eagle Pool & Ice Rink has been on DSL connection provided by CenturyLink (the only option). For anyone who has lived or operated a business in old Eagle they understand how unreliable and slow that internet connection has been. When that internet connection goes down Eagle's operations are severely hampered as the phones and POS system goes down as well. We're pleased to report we finally have a second internet provider to the rink thanks to Comcast. Having two internet providers at every facility ensures that if one provider goes down, the other can support operations. It also provides better speeds for our free public wifi for parents to work while their kids play. This also means the long awaited Live Barn video streaming can now be installed giving parents the option to stream their kids games if they can't make it.

FY2023 Budget Update: Thanks to all our staff for hitting the ground running on the FY23 budget. We had a big ask for staff this year – 1) Provide the first pass of the budget almost 6 weeks earlier than normal 2) Learn how to budget within the new accounting software InCode. Staff have accepted the challenge and I've really enjoyed hearing all the budget conversations going on as staff work to be fiscally responsible while still providing the level of service our community expects.

Along with budget, staff are also working hard on mid-year reviews for all full-time staff to check in on the annual goals set in January 2022 to ensure staff are making progress. Those are due by the end of the month to Human Resources.

The work has begun with the Equity Project and a combination of a DEI and Employee Engagement survey will launch towards the middle of July. This survey will give the Equity Project and Management Team the opportunity to see what feedback staff have on how we can keep making strides towards our lofty goal of the best place to work in Eagle County. It will also serve as the guiding data for the next step in their scope of work – The Creation of the Equity Blueprint (details below on what that includes from their scope of work).

We will help you develop a strategic plan with benchmarks, action items, and systems of accountability for your team. We will assist you in bringing together a group of people who represent various facets of your organization's structure, who will serve as the architects of your Equity Blueprint, a collaboratively produced, strategic planning document that will guide the Mountain Recreation Metropolitan District toward more equitable outcomes. The planning process will involve a series of working sessions with your team of "equity architects," under the direction of one of our Equity Consultants.

An Equity Blueprint will contain goals and objectives that will improve staff and community members' experiences in and with the Mountain Recreation Metropolitan District. The document will encompass strategies that target your internal goal as well as the Mountain Recreation Metropolitan District's external equity aspirations, like offering pathways for greater accessibility and enhancing the MRMD's community engagement & communication strategies.

Engaging in a strategic planning process will allow the Mountain Recreation Metropolitan District to begin to explore the ways that your identified areas of focus operate and will help your team to identify the internal "fences," or barriers that produce inequitable outcomes within the MRMD's systems. Once you have identified which obstacles exist within your structures and operational processes, your team can hone its strategies and tactics to begin to change and reimagine your day-to-day protocols.

Once a draft of your Equity Blueprint has been developed, we will offer a series of open forums for your entire organization. Here, we will help you to present and articulate your draft strategic plan and gather critical feedback.

EXECUTIVE DIRECTOR REPORT

The new date for the board retreat will be August 26. A calendar invitation has been sent. A location and final agenda have not been determined, but both are under consideration.

The budget preparation period is now under way. Finance staff have prepared the new software to accept staff budget requests and superintendents are working with their teams. Capital plans are being built. Requests for direction on several budget items appears on the July 20 business meeting agenda.

Players from Eagle's adult noon basketball program connected with EVMS staff to see if the program could operate this summer. We were looped in and have found that there are a few weeks toward the end of the summer that may be available. Anna and Matt are going to work on finding staff. If they are successful, we'll be able to bring a few weeks of joy to the players of this long-standing program.

Several staff attended a stakeholder meeting for Eagle County's Fairgrounds master planning process. Discussions focused on the future relocation of the Eagle Sports Complex. The county staff do not have a timeframe yet, and some of the work of the master plan will help define when that might happen. Brad

Johnson brought a number of documents from 2010 that showed resulting plans from the discussions back then. Additional project meetings are scheduled as follows:

- July 12th from 3:30 - 4:30 - Virtual check-in scheduled with the Commissioners to review status of work, preliminary findings and concepts, online survey results.
- July 27 – 28 for an on-site visit during Fair & Rodeo week. Consultants will review preliminary market analysis and planning/building concepts with staff.
- August 16th - 10:30 - 11:30 - Onsite meeting of the consultant team with the Commissioners. Market analysis findings/recommendations, master planning concepts and direction to finalize master plan.
- Week of September 12th - Draft report for staff and Advisory Board review.
- September 27th 1:30 - 2:30 - Final presentation to Commissioners and the public

The governor's office has been studying the drought in lifeguard staffing across the state, and related closing of pools. Jeff Shroll forwarded a survey to complete on what that means for Mountain Rec. We have received info on training subsidies for public pool facility operators and incentives for individuals who train to become certified and begin to work as lifeguards.

Issues at Gypsum Recreation Center have been rising of late. We're glad to have teens and tweens in the facility taking advantage of this safe place to hang out, especially those who do not drive yet. Kids this age are permitted to use the facility without a parent present. We also want them to behave respectfully. Unfortunately, we've seen an increase in 'bad' behavior in the locker rooms, rest rooms, and in open lobby areas in the Gypsum Rec Center. Damage to the facilities has occurred and is being repaired or mitigated as quickly as it is found. For example, you'll probably notice that there are no longer paper towels in the locker rooms or rest rooms. While I'd love for us to take credit for a 'green' improvement, the change is just as much to mitigate the damage some folks have caused in the facility with those paper towels.

Here's what our staff has implemented in an effort to address the issues:

- The Facility Supervisor (Lauren) added a third staff member during this trying afternoon time during the school year. This person continuously walked through the facility, but with the large volume of kids in multiple areas, it still wasn't enough to always keep an eye on the huge groups of kids. Things seemed to get better once the weather started getting warmer outdoors, so Lauren discontinued the third person to try and realign with the budget, which had not anticipated this extra staffing need.
- Lauren has been staying later to keep an eye on the kids. She has spent time personally getting to know the kids to create relationships with them. She has shared with me that she feels she has made a lot of progress by building these relationships and has come to know most of the kids by name. When she is around them, they have acted more mature and respectful, but that can change the moment she walks away.
- Lauren has placed a big focus on requiring staff to conduct continuous walkthroughs. This is helpful, but the moment they aren't being watched, the kids often return to the disrespectful behavior. She spent time in new staff training providing the team information on how to address the kids and making sure that they know that it is an important part of their job.
- Lauren has installed cameras in the last year that have been a huge help. She is strategically placing four new cameras to help staff watch behavior when they are not able to conduct walkthroughs. She shared that she has been able to catch bad behavior on camera and has reached out to those kids' parents. Sit-down conversations with the parents and their child have helped improve behavior for those individual kids.

The geotechnical services firm will be sending a representative to Eagle for a site visit Wednesday, June 29, to work with us to define the next steps in investigating what might be going on underground that is impacting the pool. We are thankful Town staff will be joining the MtnRec team to meet with their representatives.

Liz Jones and I attended Beth Slifer's Nonprofit Gathering June 22 and were happy to reconnect with many of our partners and friends. The event was well attended, and it was nice to have so many community-minded people in the same place.

Eagle County Facilities staff shared the Freedom Park playground design that will be recommended to replace the wooden playground. Staff tried to select equipment that would be relatively maintenance free and more of an outdoor experience in lieu of the large structures currently on site. One of the larger structures would have taken up almost all of the budget. There are areas that are planned with poured-in-place rubber decking for fall safety and ADA access, which is an improvement from the playground's existing engineered wood fiber (EWF) safety surfacing. EWF is considered ADA compliant but is a challenge to maintain at appropriate depth levels for fall zones and isn't super-accessible. The price for the recommended concept is \$488,677.00. The budget was \$500,000.

Mountain Recreation's mission is closely aligned with the overall outcomes of EVOM: provide access to our community to enjoy what our county has to offer, build a love of the outdoors, educate families so they have the means to continue experiencing the outdoors on their own, set the foundation for a healthy lifestyle while making memories as a family that will last a lifetime! Outdoor programs offered by Mountain Rec are an integral part of working toward our mission. Staff has requested a grant from EVOM for the fifth funding year. Through the 7 programs listed in the grant application (some with multiple sessions), staff estimated that the District could impact about 250 individuals. The family campout, included in the list for funding, is a collaborative effort with other EVOM partners.

SDA held its end-of-session legislative wrap up webinar this week. Overall, 657 bills were introduced with 418 of those introduced in the house and 239 in the senate. 425 passed and were signed by the governor. 30% of the bills were stuck in the house at the start of the last week of the session, leaving legislators debating bills until late in the night to try to get bills pushed through before the end of the session. Bills that are of importance to special districts like ours include:

- Elections – several bills passed to increase protections for election workers
 - o HB22-1086 – prohibits open carry at polling locations
 - o HB22-1273 – Prohibits threatening or intimidating an election official
- Employment
 - o HB22-1367 – Expands the definition of “employee” to include individuals in domestic service, extends the time limit to file a charge with the CO Civil Rights Commission from 6 months to 300 days (same as feds), allows relief under CO law for age discrimination-only claims (same as feds)
 - o SB22-097 – Extends the whistleblower protections for workers against discrimination, adverse action, or retaliation when raising reasonable concerns about workplace violations of government health or safety rules (removes that the concern must be related to PH emergency)
- General
 - o HB22-1087 – Clarifies that board directors are NOT district employees for the purposes of retirement program (PERA) participation.
 - o HB22-1097 – Amends dissolution processes to be followed by county commissioners under prescriptive circumstances.
 - o HB22-1151 – Allows local governments to apply to the Water Conservation Board for matching funds to support and expand local turf replacement programs; provides \$2M for the establishment of a turf replacement program to incentivize water-wise landscaping.
 - o HB22-1296 – Clarifies classification of long-term nursing, rest, and assisted living services facilities for tax classification purposes (as residential).
 - o SB22-230 – Mandates that county governments must engage in collective bargaining with county employees if they vote to form a bargaining unit but allows for consolidation of bargaining units by the county. Bargaining unit cannot call for a strike or work slowdown. May not restrict county home rule authority. **** Special Districts may be included in this type of bill in 2023.
- Tax
 - o SB22-232 – Creates the Colorado Middle-Income Housing Authority to acquire, construct, rehabilitate, own, operate, and finance affordable rental housing projects for middle income workforce housing.
 - o HB22-1006 – Amends the existing property tax exemption for property used for charitable childcare centers. (Brought forward to specifically benefit childcare services in Eagle County)

- HB22-1301 – Amends the definition of a ‘controlled environmental agricultural facility’ for tax classification purposes, which will be valued as all other agricultural property; this has a limit of five years only; definition does not include marijuana cultivation.
- SB22-238 – Temporarily reduces the assessment rates for various property categories for tax years 2023 and 2024. I’ve shared this information in a previous weekly message. This is the one that has a backfill provided by the state that for us will equal 90% of our lost revenue.
- Worker’s Compensation
 - HB22-1112 – Extends the timeline for an employee to notify an employer about an on-the-job injury from 4 to 10 days, requires employers to provide a copy of the notice of injury to the employee, and updates required signage.
- Updates
 - ARPA funds – special districts were not included in the state’s distribution plan despite losing \$100M in revenue during the pandemic (DOLA survey results). SDA is continuing to work with partner statewide special district associations to amend statutes to include a definition of special districts that will allow federal funds to flow to CO special districts impacted by future emergencies.
- What to Watch for in 2023
 - HB22-1258 – Essential Services for Youth Special Districts which would have provided funding to CASA programs has merit, just not enough support for 2022.
 - HB22-1363 - Special District accountability – SDA is indicating this will come back...
 - Metropolitan Districts Reform
 - CORA reform – press would be exempt from charging for records to be provided
 - Collective Bargaining

Staff have been doing a fantastic job of requesting Safety and Loss Prevention Grant program dollars! These are funds returned to the District from the insurance pool. Funds returned do expire, and I am happy to see so many items purchased that will enhance safety of staff and guests.



FACILITIES DIVISION REPORT – 7/20/22

EAGLE POOL AND ICE RINK INFORMATION

The EPIR facility staff continued to stay busy during the month of June even with our unfortunate circumstances at the pool. Staff switched gears and helped open Gypsum Creek Pool by assisting with pool drainage, power washing, acid washing, general cleaning and helping to staff the GCP front desk. In addition to this work, staff is continuing to complete maintenance projects at EPIR.

Staff also assisted with set up for the Baseball Opening Day event and really enjoyed participating in the annual community affair. Flight days weekend was packed full of activity with our Mountain Recreation Flight Days float in the parade and hosting a Flight Days Kickball tournament for the Town of Eagle. Our Alien themed, “sky’s the limit” float, with a 9-foot-tall Stanley Cup was a highlight of the parade. Rec kids’ staff and campers joined us, and all enjoyed the cheers and smiles from the crowd. The kickball tournament was successful with 4 teams and approximately 60 people participating. The team “cloudy with a chance of kickballs” won the tournament and received ice cream certificates to redeem at the park. The winning team also enjoyed posing with our Stanley Cup which was converted into the “Kickball Cup” for the event.

The EPIR facility staff will continue to work with the Aquatics Supervisor, the Facility Superintendent and Town of Eagle engineers to evaluate the pool. As we collect more information on our findings and work on plan for next steps, we will be updating the Mountain Recreation Board, Town of Eagle and the EPIR Capital Committee.

Upcoming Events:

- | | |
|------------------------|---|
| - July 1 st | Registration open for Mile High Mites Fall Hockey Program |
| - July 8 th | LG Triathlon Fun Run Event @ Eagle Pool |
| - August | Youth Sports Equipment Swap- More to come! |

FINANCIAL PERFORMANCE

In comparison to the FY 2022 annual budget, May financial picture shows:

Revenues are at 39% \$221,971 received of \$571,153 projected.

Expenses are at 32% \$294,191 spent of \$919,869 budgeted.

Cost recovery is at 75%

EDWARDS FIELD HOUSE INFORMATION

June was a very good month with summer camps and programming in full swing. Staff hosted 2 birthday parties, both on Friday nights. There were 28 hours of rentals with one large group renting for a cheerleading event. The facility then transitioned to summer hours on Friday, June 3rd. Summer hours operate Monday - Friday from 7:30am - 6:30pm until the middle of August when kids go back to school. There are a few nights a week where the building will have later programming (aerials and climbing nights) that will run until 8:30 pm. Staff have been busy building the 2023 budget, capital line items for 2023, sports tournaments, facility maintenance, and helping with parks staff when needed.

The Edwards Freedom Park is extremely busy. Mountain Recreation internal programs for summer camps and youth baseball/softball are going well. Special event and tournaments have started and run, June 21-23 (Vail Lacrosse Tournament), June 24-26 (CABA baseball tournament), June 27-July 4 (Vail Lacrosse Shootout), and July 1-4 (Triple Crown Adult Softball Tournament), July 20-24 (Triple Crown Youth Baseball Tournament), and July 27-31 (Triple Crown Youth Baseball Tournament). La Liga Men's Soccer is running on Sundays and Fridays. Vail Valley Foundation YP365 youth soccer leagues are also running on Sundays and doing well. Local organizations, VVLC, 10th Mtn Lacrosse, and Stash Lacrosse are also using the fields during the week for their programming. One of the toilets at Freedom Park had a large clog that required plumbing to be contracted out. The plumbers had to pull toilets to get the issue fix which ended up being a big fix. The added rain has been a huge help for parks staff who are doing a tremendous job upkeeping the complex.

The Edwards Ice Rink project is moving along nicely. Submittal for land use application on moving the ice rink will be received on July 5th with submittal of the RFP's for a water line construction will start on July 15th. Vail Mountaineers Hockey has continued to be supportive of the project and looking at a donation to enlarge the ends of the hockey rink for potential use a few times a year. Staff has contacted Cordillera Metro District about potential use of mini-Zamboni machine.

FINANCIAL PERFORMANCE

In comparison to the FY 2022 annual budget, May financial picture shows:

Revenues are at 66%	\$380,572 received of \$577,827 projected
Expenses are at 31%	\$259,083 spent of \$835,310 budgeted
	Cost Recovery is at 146%

GYPSUM RECREATION CENTER INFORMATION

The Gypsum Recreation Center has been full of summer camps this month! Between outdoor camps, Rec Kids, and gymnastics camps, there is always a group of kids having fun somewhere in this building. With pickleball players outside in the warm weather, it has been quieter in the mornings. We are still seeing quite a few people here in the afternoons for their workouts, but then it gets quieter again around 7pm.

Our new housekeeper and front desk staff have been catching on well. They have been showing initiative and dedication to their positions and are understanding the processes better.

We had a few new programs this month. Personally, I have loved the strength fitness class on Tuesday mornings. The attendance for that class has been increasing each week. We also had our first session of the Teen Strength and Conditioning workshop. All four teens showed up every day for two weeks and learned a lot from Kylan. Rocio has done a great job leading her bolster and Acro yoga workshops.

We are in the swing of Summer Lunch Program. Kandi, our new program instructor, has done a fabulous job following all the state-required procedures and engaging with the kids. The summer lunch program provides free sack-lunches to any kid who would like one. We are continuing this program for a few weeks in July.

We hosted a supply drive for the United Way of Eagle River Valley's Community Baby Shower. Members and guests brought by diapers and wipes to be donated to the babies in our community.

We hosted the Gypsum Creek Middle School 8th grade class, Stone Creek Charter School, and Town of Oak Creek summer camp for field trips this month. We also had five meetings, hosted by Sacred Cycle, girl scouts, VIDA foundation, Holy Cross, and Mountain Valley Developmental Services. During the weekend of June 25th, we provided showers and packet pickup for Big Horn Gravel Race participants. On June 29th, we hosted Camp 911, which had a fabulous turn out. Lastly, we hosted 10 parties/reunions this month.

FINANCIAL PERFORMANCE

In comparison to the FY 2022 annual budget, May financial picture shows:

Revenues are at 53%	\$639,202 earned of \$1,202,004 projected
Expenses are at 38%	\$625,193 spent of \$1,637,947 budgeted
	Cost Recovery is at 102%

MEMBERSHIPS / CANCELLATIONS

The Gypsum Recreation Center had a total of 2,638 memberships at the end of June, which is 93 less than the end of May. We had 9,258 membership scans throughout the month, which is 206 scans more than last month. The GRC had a total of 1,022 non-member daily admissions, 282 more than last month.

Daily Admission Type	Quantity	Total
Family - Add Child	1	\$4
GRC Adult Daily	346	\$4152
GRC Family Daily	16	\$480
GRC Senior Daily	37	\$370
GRC Shower	61	\$305
GRC Youth Daily	561	\$3927
	1022	\$9238

I've included some fun mid-year tables below for review.

2022 YTD Punchcard Sales

Punchcard	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Adult	4 \$ 880.00	11 \$ 2,420.00	5 \$ 1,100.00	11 \$ 2,420.00	2 \$ 440.00	13 \$ 2,860.00
Senior	4 \$ 720.00	2 \$ 360.00	2 \$ 360.00	5 \$ 900.00	3 \$ 540.00	3 \$ 540.00
Youth	6 \$ 720.00	3 \$ 360.00	5 \$ 600.00	2 \$ 240.00	0 \$ -	8 \$ 960.00
Total	14 \$ 2,320.00	16 \$ 3,140.00	12 \$ 2,060.00	18 \$ 3,560.00	5 \$ 980.00	24 \$ 4,360.00
	-14 -3200	2 820	-4 -1080	6 1500	-13 -2580	19 3380

2022 YTD Membership Sales

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
TOTAL	729 \$ 66,925.50	825 \$ 72,164.00	760 \$ 67,162.50	795 \$ 62,379.00	780 \$ 62,666.50	836 \$ 66,604.00
		96 \$ 5,238.50	-65 \$ (5,001.50)	35 \$ (4,783.50)	-15 \$ 287.50	56 \$ 3,937.50

2022 Active Memberships at End of Month

	22-Jan	22-Feb	22-Mar	22-Apr	22-May	1-Jun
Active Memberships	1793	2296	2464	2413	2731	2638
	402	503	168	-51	318	-93

2022 YTD Daily Admissions

Admission Type	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Family Add. Child	5 \$ 20.00	4 \$ 16	4 \$ 16	1 \$ 4	0 \$ 0	1 \$ 4
Adult	377 \$ 4,524.00	445 \$ 5,351	441 \$ 5,292	293 \$ 3,516	310 \$ 3,720	346 \$ 4,152
Family	26 \$ 780.00	33 \$ 990	35 \$ 1,050	15 \$ 450	12 \$ 300	16 \$ 480
Senior	91 \$ 906.00	72 \$ 720	109 \$ 1,900	67 \$ 670	39 \$ 390	37 \$ 370
Shower	26 \$ 130.00	22 \$ 110	39 \$ 195	32 \$ 155	64 \$ 320	61 \$ 305
Youth	510 \$ 3,570.00	561 \$ 3,925	619 \$ 4,333	365 \$ 2,555	315 \$ 2,205	561 \$ 3,927
Child Watch	18 \$ 90	5 \$ 25	4 \$ 20	8 \$ 40	6 \$ 30	7 \$ 35
TOTAL	1053 10020	1142 11137	1251 12806	781 7390	746 6965	1029 9273
		89 \$ 1,117.00	109 \$ 1,669.00	-470 \$ (5,416.00)	-35 \$ (425.00)	283 \$ 2,308.00

2022 Check Ins

	22-Jan	22-Feb	22-Mar	22-Apr	22-May	1-Jun
Membership Check Ins	7772	9357	11111	9384	9052	9258
Punchcard Check Ins	232	201	261	187	210	200
Total	8004	9558	11372	9571	9262	9458
		1554	1814	-1801	-309	196

2022 Personal Training

	Mar-22	Apr-22	May-22	Jun-22
One-on-One Sessions	21 \$ 1,055.00	1 \$ 55.00	20 \$ 840.00	52 \$ 1,880.00
Group Sessions	0 \$ -	0 \$ -	0 \$ -	0 \$ -

2022 Rentals/Parties

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Gymnastics Parties	6 \$ 1,046.00	10 \$ 1,942.00	7 \$ 1,393.00	7 \$ 1,345.00	6 \$ 1,122.00	1 \$ 150.00
Pool Parties	2 \$ 198.00	3 \$ 297.00	6 \$ 594.00	6 \$ 693.00	7 \$ 693.00	6 \$ 594.00
Other Parties	0 \$ -	1 \$ 150.00	3 \$ 374.00	2 \$ 400.00	3 \$ 350.00	3 \$ 450.00
Meeting Rentals	0 \$ -	3 \$ 300.00	3 \$ 310.00	2 \$ 420.00	1 \$ 75.00	1 \$ 140.00
Total	8 \$ 1,244.00	17 \$ 2,689.00	19 \$ 2,671.00	17 \$ 2,858.00	17 \$ 2,240.00	11 \$ 1,334.00

ON DECK

We are continuing our Monthly Yoga with Bolsters, Summer Acro Yoga, and Teen Strength & Conditioning Workshops this month.

Starting in July, we are discontinuing Saturday morning Zumba until the fall.

We are continuing handing out free lunches on Monday, Wednesday, and Friday from 12pm - 2pm July 6th-15th.

Join other Eagle County Pickleball players for a fun-filled morning of pickleball for the Gypsum Daze Pickleball Tournament. Court check in will be at 8 am and play will begin at 9 am. The tournament will take place at the courts south of the Gypsum Creek Golf Course. FREE entry.

The Gypsum Daze 5K Run/Walk is a tradition in Gypsum, 28 years strong, but 2022 is the inaugural year of the MULLET RUN theme! Why, you ask? Because we can. Because it's hilarious and because Gypsum is full of quirky things that make this festival so fun. Trophies for 'Best Real Mullet' and 'Best Costume' are added to the mix this year, so show us what you've got, or just channel your best Larry the Cable Guy impression and "Get 'er Done!" Serious runners can go for a PR, but we invite everyone to head out for some exercise and fun. There are giveaways and prizes for all and awards for overall male/female 1st, 2nd, and 3rd place, as well as male and female age categories. Race begins at Valley Road & Lundgren Blvd. The race is a loop course. The awards ceremony starts @ 9:00 am at the race finish line. Early Registration \$10. Day of Registration \$20. Returning this year is the FREE Kids-K Run/Walk. A shorter distance option for those with shorter legs.

Adjusted July hours

- General Facility
 - o July 4th: 5am – 1pm / July 15th: 5am – 2pm / July 16th: Closed
- Gypsum Rec Center Pool
 - o July 4th: 9am – 1pm / July 15th: 11am – 1:30pm / July 16th: Closed
- Gypsum Creek Pool
 - o July 4th: 12pm – 6:30pm / July 10th: 12pm – 4pm / August 1st: 12pm-4pm



PROGRAMS DIVISION REPORT – 7/20/22

We have welcomed a new Sports Coordinator, Chris Parker! Chris has worked for us in a part time capacity as a site supervisor and referee. We are excited for him to step into this full time roll and see his passion for community and sports flourish!

I met with Eddie, Watts, and Lizzy to look at revamping the application and qualification processes for our Youth Scholarships. While the way we are doing it now seems to be working overall, we feel that there are still more barriers than necessary for families to get support they need for their children to participate with Mountain Rec. Watts will also be taking the reins and managing the scholarships beginning next year. This was a natural choice as he interacts a lot with patrons, knows the pinch points with the current process, is bilingual and has great customer service skills, always willing to go above and beyond!

AQUATICS PROGRAMS – RIALTO HELLER

Ariel Haskett has started her position as Aquatics Coordinator and has hit the ground running. Her first task was to look at getting swim lessons going again and that she has! With still only 2 instructors, we were able to offer 6 sessions between the Gypsum Recreation Center Pool and the Gypsum Creek Pool, totaling 29 participants. This may not seem like a lot but considering we haven't been able to offer lessons since January, due to staffing challenges, we consider this a huge success! As we pour into and continue to build up our team, we are looking forward to being able to offer more down the road. Ariel has also been looking into starting up private lessons again, in the coming months as well.

The two pools we have up and running are doing well and without any major issues. We will continue to update the board on the EPIR between meetings as we receive information from WJE consultants.

GYMNASTICS PROGRAMS – BECKY JOHNSON

As we finished the school year, June became all about camps. The Silver Team also had their State Meet and came out with a huge 2nd place win in the entire state of Colorado. While camps are taking up a majority of the time in the gymnastics areas, we were still able to schedule in some tumble tots and classes.

During the weekend of June 10th-12th our Silver Team completed its competition season at the State Championships meet in Grand Junction. We had 12 girls compete throughout the weekend and each girl made huge improvements from where they started at the beginning of the season, helping our team earn our highest team finish at any State Meet. I would give this group of girls our most improved award out of all our levels. From where they all started to where they finished was amazing! Coach Julia and I are so proud of this team!





The next weekend after the State meet, we had our team banquet to celebrate all our athletes. Each girl got a special superlative award and an award that recognized the total number of years they have been a part of our team. It is so neat to see that we've had a handful of girls on our team for 6 or more years! We also got to celebrate our teams graduating senior as she moves on to study at CMU in the fall.



Our team also had a fun team bonding event at team sleep over in Edwards. As a team the girls played games, created a vision board, built forts, and giggled all night. The girls had so much fun they were already requesting another one. It was a great evening to enjoy time with their coaches and teammates.



As our competition team finally wrapped up its season until next year, we started off their summer training with a team gymnastics camp in Gypsum. The theme of the camp was "around the world" where we were able to do activities relating to each days dedicated country. We finished off this camp with a little performance for parents where the girls got to show off new skills they've learned and perform the dances they worked on during the week.

The rest of the weeks in June consisted of x-elevate camps, ninja camps, cheer & dance camps, and gymnastics camps. Each week we had at least 2 camps running and some weeks we had 3. The kids seemed to have a great time and by the end of the week both the kids and the staff went home tired!

We also held session 4 of gymnastics during the month of June, and even with the limited number of classes offered we still had a good number of kids participating. The enrollments numbers for classes and tumble tots are less because once summer arrives our time is focused on camps because historically, we don't see as many kids signed up for classes during the summer. We were happy to see that the classes we did offer all ran.

We did run into an equipment issue in Edwards during one of the practices, when I noticed that the pit bar was starting to tilt. After some examination we found a crack in the metal upright and determined that the bar was no longer safe to use. We are looking into getting a new one because that piece of equipment is a huge asset to the Edwards gymnastics area.

EDWARDS

Program	Current session	Last Similar Session	% Change	Last Year	% Change
AGC Classes	0	10		0	neutral
AGC Drop-in	0	15		0	neutral
Instructional Programs	70	175	-60%	76	-7%
Team/Pre-Team	14	21	-33%	11	+27%
Tumble tots	69	153	-54%	120	-42%
Circus Jam Drop-in	26	24	+8%	28	-7%

GYP SUM

Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	95	209	-54%	110	-13%
Team/Pre-Team	23	30	-23%	21	+9%
Tumble Tots	155	230	-32%	157	neutral

Comments from Patrons

Member Comments

1. "Hi Becky, Sorry for the late notice. We kept Trevor home today as he has a slight fever. Thanks for creating such a great camp. He has had a blast and I love how much energy he gets out!" *Manager comments: This email was from a parent attending our Ninja camp. We strive to make each camp fun, so it was nice to hear we are doing a good job.*

OUTDOOR RECREATION PROGRAMS– MEGAN CARTER

OUTDOOR REC PROGRAMS UPDATE

Summer Camps Update

OR camps are plugging along relatively smoothly! July is going to be a very busy month. Camp staff had the week of June 27-30th off to recharge and get ready for a busy rest of the season!



Summer Programs for Big Kids

We have a handful of programs this summer running for “big kids” (16+) this summer!

- 🚲 We’re working with VVMTA to offer Soul Dirt Skills and Stewardship Mountain Bike Clinics. The women’s clinic is nearly full, whereas the men’s clinic has yet to see registrations for this free community program. We had to cancel the co-rec clinic as no one registered.
- 🛶 We were going to have Community Kayaking Club at the Eagle Pool and Ice Rink with Zealous this month. Due to the pool not opening we had to cancel this month’s session. We’re hoping to run the August session of Community Kayaking Club at the Gypsum Creek Pool.
- 🎣 We’re partnering with Trout Trickers to offer a 1-Day Fly Fishing Crash Course program for adults and teens on July 30th.

OR OPERATIONS AND LOGISTICS

Budget Season

I’m feeling a bit overwhelmed with peak summer camp season and budget season overlapping this year. It’s challenging to plan for future programming and the financials of said programs during the busiest time of year. With the newness of most of the OR department’s programs, it requires significant time and attention to detail to map out future programming.

OR Coordinator

I’ve been working with Anna and Janet to get the ball rolling on our search for an OR Coordinator this fall. I’m hopeful we’ll find an awesome candidate to start in September or October who can assist with Monument programs, maintenance of our climbing towers/programs, and help launch the Outdoor Gear Library.

Planning for Fall

I’m currently working on building out and considering program opportunities for this fall including a Duchess Ride after school program, freestyle BMX camps at the Minturn Bike Park, and more!

COMMUNITY OUTREACH

EVOM Family Campout

The EVOM Family Campout was a resounding success! This year’s event was at Sylvan Lake State Park and we had just over 30 participants in attendance. Despite some rain and wind on Friday afternoon, things settled down heading into the evening and we enjoyed a sweet summer night full of good food, s’mores, and great company around the campfire. Renata from Walking Mountains attended and helped translate throughout the event. On Saturday, everyone joined Sofia from CPW for a guided hike around the lake and then we enjoyed standup paddleboarding before saying goodbyes that afternoon.



YOUTH AND ADULT SPORTS PROGRAMS – MATT KREUTZER

SPORTS PROGRAMS – ADULT LEAGUES

We don't have much to report on the adult sports front. We saw the adults of our community enjoying themselves on many beautiful summer nights throughout June. It is exciting to see more teams coming from other communities to recreate with us. We currently have three teams from Garfield County participating in our adult men's softball program. Word of mouth marketing is working in our favor as everyone from Garfield County loves to come to the Eagle Sports Complex to play. Tuesdays are the highlights of my weeks seeing such a diverse community coming together and having such a great time.

SPORTS PROGRAMS – YOUTH LEAGUES

We are in the middle of collecting registrations for our fall soccer, football, and volleyball season, which will start on August 15. Registration will close on July 24 and we will be able to get registration numbers to the board on next month's report. I'm starting to see an increase in traffic in my email regarding our fall sports leagues, so I'm hopeful for another strong turnout in numbers.

Summer camps have been a huge success last month. I received many compliments from the community regarding all our camps. June provided us with the following numbers in these sports:

- Soccer – 73 participants
- Softball – 16 participants
- Tennis – 41 participants
- Baseball – 32 participants
- Basketball – 63 participants

As we mentioned above all of the positive feedback in regard to these camps is a byproduct of our strong partnerships with the Eagle County School District, Vail Valley Soccer Club, and the N.O.D Everest Foundation. I'll work on bringing more pictures to you all in the coming board reports, but for now please see the picture below of the testimony of how we are truly better together as a community when collaboration between all these organizations is so strong.



YOUTH & SENIOR PROGRAMS – RACHEL ZACHER

REC KIDS CAMPS

Rec Kids summer programs are in full swing! We have successfully made it through 5 whole weeks of summer in Edwards, Eagle, and Gypsum. The Rec Kids staff team is truly remarkable. Despite a difficult start to summer hiring, we have a fully staffed team that is top notch! Our staff team includes many past Rec Kids participants. Additionally, our staff team includes many team members who are bilingual. Through our bilingual pay policy these staff earn an extra \$1 per hour to use this valuable skill. Seeing these bilingual staff interacting with families and campers in Spanish has been such joy! I am very proud of the Rec Kids staff team.

This summer we are hosting CCCAP families at all three Rec Kids locations. CCCAP is the Colorado Childcare Assistance Program. Although we were ready for this last summer, we did not have any CCCAP families at the EPIR. Families in need receive tuition assistance through the county. I am hopeful that we can keep in communication with many of these families and continue to serve them during our school break programs. This allows us to increase revenue during school break weeks and serve more families in our community.

Camp registration is looking good across all three locations. We saw our Edwards camps fill earlier than past years. With the mid valley location of the Edwards Field House, we are seeing an increase of visiting families looking for childcare programming. With the closure of the Eagle Pool, we did see a dip in camper numbers. Thankfully, camper numbers are consistent enough to ensure this location stays in operation.

Our full-time seasonal Rec Kids Coordinator, Taylor Campbell has been an incredible addition to the Rec Kids team! She started in this position in April and focused on daily camp activities and crafts. She created a theme-based camp curriculum for each week of programming. These program curriculums have been a great addition to our camp programming. In addition to serving as the Camp Director for the Gypsum Recreation Center she has been a huge asset in managing our staff files.

In the coming weeks my focus will be on preparing for Childcare Licensing visits, creating my new budget, and moving our state forms into the Amilia platform.

Rec Kids Week 1 6/6-6/10	Current Session
GRC	142
EFH	148
EPIR	151

Rec Kids Week 2 6/13-6/17	Current Session
GRC	147
EFH	157
EPIR	142

Rec Kids Week 3 6/20-6/24	Current Session
GRC	119
EFH	146
EPIR	49

Rec Kids Week 4 6/27-7/01	Current Session
GRC	149
EFH	150
EPIR	104

Rec Kids Week 5 7/05-7/08 (4-day week)	Current Session
GRC	106
EFH	108
EPIR	88

NON-SPORTS PROGRAMMING

Kids Night Out

Kids night out is now on hold until next fall. We are excited to continue this program offering. With budget season underway we are looking into expanding this offering to more than 6 months of the year.

PWR HWRS/ Mtn Rec 4th Day

We will be continuing this afterschool opportunity with YP365 into the 22-23 school year. This past year we were able to serve over 100 students on a near weekly basis. We are in conversations with YP365 to fully determine what the next school year will look like.

Senior Programming

We have officially launched our survey for Older Adult Programming! Mia Richter has been working tremendously hard to launch this survey. Through email and postcard, we have reached out to those in our district 55 years or better. We are looking forward to hearing from the public to determine where our Older Adult Programming will grow!

Mia's position was previously funded through a grant from Next 50 Colorado. We have unfortunately learned that there is not funding to extend this grant for another year. We are now exploring alternative funding models as we continue to grow this program area.

COMMUNITY IMPACT AND CELEBRATIONS

Gymnastics – Becky Johnson

Silver State Meet Results:

- Livi Baker: 2nd Vault & AA, 4th Beam
- Marlow Barker: Vault Champion, 3rd Beam and 4th AA
- Paryn Childress: AA, Vault & Beam Champion & 3rd Floor
- Lexi McKendry: 2nd Vault, 3rd Bars, 6th Beam & AA
- Thea Hewitt: Bars Champion, 2nd Vault, 3rd AA & Floor
- Maddy Crawford: 8th Vault
- Kaya Halacheva: 6th Vault
- Anya Anderson: 13th Vault
- Ryan Lyle: Bars Champion & 12th Beam
- Isley Ehrlich: Bars, Beam & AA Champion, 3rd Vault
- Emily Green: Vault, Beam & AA Champion, 2nd Bars (with a 9.9!)
- Abigail Isaacs: Bars Champion, 6th Beam & AA

Youth and Senior Programs – Rachel Zacher

Bright Future Foundation: I am still working with my Junior Buddy!

Mountain Youth- The data team will be meeting soon to start to start assessing the data from the Healthy Kids Colorado Survey taken by students this past fall.

ON DECK

Gymnastics – Becky Johnson

- Gymnastics Camp- Edwards July 18th-21st
- X-Elevate Camp- Edwards: July 5th-7th, July 18th-21st & July 25th-28th
- Ninja Camp- Gypsum: July 18th-21st
- Ninja Camp- Edwards: July 25th-28th
- Cheer & Dance Camp- Gypsum: July 25th-28th

Outdoor Recreation – Megan Carter

- July 1st – Community Climbing Night in Gypsum
- July 5th – Edwards Belay Clinic
- July 15th – Community Climbing Night in Gypsum
- July 14th – Gypsum Belay Clinic
- July 18th – Community Climbing Night in Edwards
- July 12, 19, 26 – Women’s Soul Dirt Skills and Stewardship Clinic with VVMTA
- July 19th – Edwards Belay Clinic
- July 28th – Gypsum Belay Clinic
- July 29th – Community Climbing Night in Gypsum
- July 30th – 1-Day Fly Fishing Crash Course with Trout Trickers
- August 9, 16, 23 – Men’s Soul Dirt Skills and Stewardship Clinic with VVMTA

Youth and Senior Programs – Rachel Zacher

- Rec Kids GRC: through 8/18
- Rec Kids EPIR: through 8/5
- Rec Kids EFH: through 8/12
- After school programs: September 2022