

Mountain Recreation Metropolitan District  
Statement of Revenues, Expenditures and Change in Fund Balance  
Actual, Budget and Forecast for the Periods Indicated  
Modified Accrual Budgetary Basis  
Summary of General and CTF Funds

	2020 Actual	2021 Actual	2022 Budget	YTD Sep. 30th		2023 Adopted	2023 vs 2022 Budget
				2022 Actual	2022 Forecast	Budget	Increase/(Decrease)
Revenue							
Assessed Valuation	744,656,480	750,097,830	846,952,980		846,952,980	846,984,370	
Mill Levy	3.650	3.650	3.650			3.650	
Property taxes	2,703,367	2,747,315	3,091,378	3,055,995	3,091,378	3,091,493	115
Specific ownership taxes	134,995	150,075	139,112	114,357	139,112	150,000	10,888
Property tax penalties and Interest	2,858	4,282	3,000	3,516	3,787	3,000	-
EPIR	319,598	571,340	571,153	373,045	517,132	499,572	(71,581)
GRC	656,694	1,101,200	1,202,004	1,143,533	1,397,808	1,541,545	339,541
EFH	319,038	496,190	577,827	531,688	646,667	710,518	132,691
OR	73,270	124,513	267,726	109,841	128,247	301,783	34,057
CTF	226,759	277,151	255,931	210,103	280,091	252,120	(3,811)
Investment Income	155,989	(11,542)	8,591	45	(45,796)	30,000	21,409
Contribution Income	-	-	-	-	-	26,000	26,000
Scholarship Revenue	-	-	-	1,375	-	-	1,250
Sponsorship and Fundraising Rev.	44,230	49,660	103,500	52,250	52,250	47,500	(56,000)
Event sponsorship	-	-	-	-	4,000	13,250	13,250
Grant Revenue	-	-	-	-	-	5,000	5,000
Grant Revenue- CHF	10,000	86,062	101,935	101,935	101,935	96,145	(5,790)
Other Income	71,260	31,433	4,800	14,684	15,000	5,000	200
Total Revenue	4,718,058	5,627,679	6,326,956	5,712,367	6,331,611	6,774,176	447,220
Expenditures							
Administration	1,272,023	1,599,176	1,747,038	1,345,280	1,838,409	1,872,552	125,514
EPIR	672,952	753,309	919,869	541,040	756,642	893,328	(26,541)
EPIR cost recovery	47%	76%	62%	69%	68%	56%	-6%
GRC	1,297,002	1,372,454	1,637,947	1,244,219	1,665,284	1,874,080	236,133
GRC cost recovery	51%	80%	73%	92%	84%	82%	9%
TOG reimbursement	(320,154)	(135,627)	(217,972)	(50,343)	(133,738)	(166,267)	51,704
EFH	504,150	585,210	835,310	523,757	716,825	921,061	85,751
EFH cost recovery	63%	85%	69%	102%	90%	77%	8%
OR	134,535	172,183	317,110	132,974	171,337	361,332	44,222
OR cost Recovery	54%	72%	84%	83%	75%	84%	-1%
CTF	191,948	287,176	310,864	196,008	258,768	319,430	8,566
Total Expenditures before capital	3,752,456	4,633,881	5,550,166	3,932,935	5,273,526	6,075,514	525,348
Capital Expenditures							
Capital Expenditures - GF	107,092	283,758	230,820	126,525	229,044	370,955	140,135
Capital Expenditures - CTF	1,024,779	652,594	303,600	113,435	309,563	60,000	(243,600)
Total Capital Expenditures	1,131,871	936,352	534,420	239,960	538,607	430,955	(103,465)
Fund transfer to CTF	(989,968)	(662,619)	(358,533)	-	(288,240)	(127,310)	231,223
Fund transfer from GF	989,968	662,619	358,533	-	288,240	127,310	(231,223)
Excess revenue over/(under) Exp.	(166,269)	57,446	242,370	1,539,472	519,478	267,707	25,337
Beg. Fund Balance	4,528,199	4,361,930	4,419,376	4,419,376	4,419,376	4,938,854	
Ending Fund Balance	4,361,930	4,419,376	4,661,746	5,958,848	4,938,854	5,206,560	
FB breakdown							
Tabor restricted fund balance	156,000	171,000	190,000	172,000	187,000	203,000	
Operating Reserve	1,018,151	1,192,378	1,442,035	1,387,239	1,351,816	1,560,445	
Capital Reserve	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000	3,000,000	
Unrestricted	2,187,779	2,055,998	2,029,711	3,399,609	400,037	443,115	

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General Fund - Administration			FY 2020	FY 2021	FY 2022			FY 2023	2023 vs 2022 Budget
QB Code	Incode number		Actual	Actual	Adopted Budget	YTD Sep. 30th 2022 Actual	2022 Forecast	Adopted Budget	Increase/(Decrease)
<b>REVENUES</b>									
40010	10-10-900-4000	Property taxes	2,703,367	2,747,315	3,091,378	3,055,995	3,091,378	3,091,493	115
40020	10-10-900-4001	Specific Ownerships taxes	134,995	150,075	139,112	114,357	139,112	150,000	10,888
40030	10-10-900-4002	Property taxes penalties and int	2,858	4,282	3,000	3,516	3,787	3,000	-
40050	10-10-900-4550	Investment income	155,989	(11,542)	8,591	45	(45,796)	30,000	21,409
	10-10-900-4502	Contribution Income				-		26,000	26,000
	10-10-900-4504	Scholarship Revenue				1,375	1,500	1,250	1,250
40070	10-10-900-4400	Sponsorship and Fundraising Revenue	44,230	49,660	103,500	52,250	52,250	47,500	(56,000)
40075	10-10-900-4401	Event sponsorship				-	4,000	13,250	13,250
	10-10-100-4411	Grant Revenue				-		5,000	5,000
40080	10-10-100-4412	Grant Revenue- CO Healthcare Foundation	10,000	86,062	101,935	101,935	101,935	96,145	(5,790)
40090	10-10-100-4513	Other Income	71,260	31,433	4,800	14,684	15,000	5,000	200
<b>Total Revenue</b>			<b>3,122,699</b>	<b>3,057,285</b>	<b>3,452,316</b>	<b>3,344,157</b>	<b>3,363,166</b>	<b>3,468,638</b>	<b>16,322</b>
<b>PERSONNEL SERVICES</b>									
41000	10-10-100-5000	Salaries - Administration Full Time	506,888	512,211	609,161	443,628	622,911	650,870	41,709
	10-10-100-5001	Hourly - Administration Full Time						51,572	51,572
41010	10-10-100-5002	Salaries - Administration Part Time	12,211	12,814	18,040	13,389	20,926	27,987	9,947
41020	10-10-100-5004	Employee Bonuses	36,992	39,019	19,300	4,450	31,950	35,900	16,600
41030	10-10-100-5010	Payroll Taxes (401a 3.75%<1yr; 6%>1yr; Medicare,	36,715	36,786	43,539	29,425	42,648	37,742	(5,797)
	10-10-100-5013	Medicare						10,633	10,633
	10-10-100-5014	Unemployment						2,245	2,245
41050	10-10-100-5020	Health / Life Insurance	102,555	110,988	142,956	75,798	109,118	122,643	(20,313)
		Short term Liability						10,000	10,000
	10-10-100-5023	FSA						-	-
41051	10-10-100-5024	Admin - Flexible Spending Accounts	1,159	985	1,236	1,394	1,524	8,300	7,064
	10-10-100-5025	Group Term Life						2,500	2,500
	10-10-100-5027	AD&D						100	100
42130	10-10-100-5030	Employee Stipend - Cell Phone	11,760	11,892	13,800	9,881	13,562	16,200	2,400
	10-10-100-5033	Employee Uniforms						5,250	5,250
41060	10-10-100-5040	Retirement (457 match up to 10%)	35,715	45,249	41,807	32,700	44,492	58,702	16,895
41040	10-10-100-5055	Worker's Compensation Ins (all employees)	31,036	60,149	76,199	34,395	35,323	55,000	(21,199)
<b>Total Personnel Services</b>			<b>\$ 775,031</b>	<b>830,093</b>	<b>966,038</b>	<b>645,060</b>	<b>922,454</b>	<b>1,095,644</b>	<b>129,606</b>

		<b>OTHER EXPENDITURES</b>							
42010	10-10-101-6300	Accounting/Budgeting/Consulting	34,277	30,652	33,600	26,131	27,889	30,200	(3,400)
42020	10-10-103-6302	Advertising/Brochures	26,321	35,087	39,934	23,472	35,222	44,410	4,476
42030	10-10-101-6301	Auditing	9,750	9,975	9,975	10,275	10,250	10,500	525
42040	10-10-102-5052	Background Checks/Recruiting	3,477	4,665	10,169	7,391	10,002	11,220	1,051
42070	10-10-105-6206	Computer Services/Telephone Contract	70,033	69,170	73,978	54,862	82,468	86,298	12,320
42090	10-10-100-6350	Conferences, Training, Professional Development	9,576	11,815	20,600	11,957	16,129	27,350	6,750
42100	10-10-103-6221	Consulting	4,759	11,591	15,700	10,312	20,061	7,000	(8,700)
42110	10-10-101-6316	Credit Card Fees	28,280	47,428	55,680	50,129	70,944	64,206	8,526
42120	10-10-100-6305	Director Fees	5,693	6,000	8,800	4,100	6,000	8,800	-
42130	10-10-100-6312	Dues, Subscriptions, Books	10,360	9,044	9,050	11,440	17,969	8,844	(206)
42140	10-10-101-6306	Election Expenses	26,707	99,704	20,000	126,813	127,048	20,000	-
	10-10-103-6306	Elections - Communication Expense						1,000	1,000
41090	10-10-100-6122	HR - Employee Relations	9,562	6,869	19,000	11,656	15,021	18,500	(500)
42145	10-10-102-6215	HRIS Expenses (Paylocity)	17,677	20,706	32,200	12,278	30,278	38,130	5,930
42150	10-10-100-6330	Insurance	36,268	43,334	53,533	65,773	70,773	73,849	20,317
42160	10-10-100-6307	Legal	27,068	28,597	21,600	26,568	35,666	30,000	8,400
42200	10-10-100-6120	Meeting Expense	1,155	2,101	2,820	2,640	3,500	4,320	1,500
42220	10-10-100-6100	Office Supplies	4,529	3,216	1,620	2,051	2,500	2,630	1,010
42240		Payroll Processing Fees (Paylocity)	8,780	7,401	9,160	21,149	25,994	-	(9,160)
42250		ERP Software Fees		30,274	7,250	12,209	13,047	-	(7,250)
42260	10-10-100-6210	Registration Software Fees	22,797	37,236	19,338	12,937	17,665	21,342	2,004
42270	10-10-103-6150	Sponsorship and Fundraising Expenses	9,031	25,860	7,000	7,259	8,980	3,500	(3,500)
42275	10-10-104-6130	Event Expenses (Opening day, Outdoor Movie Series)		16,555	51,767	26,547	27,000	21,235	(30,532)
42280	10-10-100-6150	(Mountain Rec Foundation exp)- donor cultivation		183	11,050	6,174	6,643	10,180	(870)
42320	10-10-100-6317	Treasurer Fees (Eagle County Treasurer)	81,187	82,548	92,741	91,786	92,741	92,741	-
42330		Uniforms	2,812	3,263	1,500	1,100	1,031	-	(1,500)
42350	10-10-100-6140	Vehicle Fuel & Maintenance	7,210	12,433	11,500	10,541	13,299	15,500	4,000
42370	10-10-100-6340	Youth Scholarships	33,473	11,197	16,500	22,621	25,000	16,500	-
42380	10-10-102-6123	Volunteer Expense		2,844	3,000	-	-	2,508	(492)
42385	10-10-103-6801	Grant Exp- CO Health Foundation		86,062	101,935	29,149	101,935	96,145	(5,790)
	10-10-100-6810	Community Grant Funding			15,000	900	900	10,000	(5,000)
		Contingency	6,210	13,273	5,000	-	-	-	(5,000)
		<b>Total Other Expenditures</b>	<b>\$ 496,992</b>	<b>769,083</b>	<b>781,000</b>	<b>700,220</b>	<b>915,955</b>	<b>776,908</b>	<b>(4,092)</b>
		<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 1,272,023</b>	<b>1,599,176</b>	<b>1,747,038</b>	<b>1,345,280</b>	<b>1,838,409</b>	<b>1,872,552</b>	<b>125,514</b>
		<b>Over/(Under)</b>	<b>1,850,676</b>	<b>1,458,109</b>	<b>1,705,278</b>	<b>1,998,877</b>	<b>1,524,757</b>	<b>1,596,086</b>	

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Capital Expenditures			FY 2020	FY 2021	FY 2022			FY 2023	2023 vs 2022 Budget Increase/(Decrease)
QB Code	Incode number		Actual	Actual	Adopted	YTD Sep 30th	Forecast	Adopted	
			2020	2021	Budget	2022 Actual	2022	Budget	
<b>Expenditures</b>									
91010	50-10-100-6103	Computer Equipment	15,822	67,658	18,550	8,340	18,436	12,600	(5,950)
91020		Eagle Area Projects (minor)	-		13,860	3,976	3,976		(13,860)
91030		Edwards Area Projects (minor)	-	10,833		26,127	46,000		-
91040		Gypsum Area Projects (minor)	-	12,314	33,410	24,132	33,132		(33,410)
91050	50-20-400-7001	EPIR Capital Replacement Fund	40,000	50,000	50,000	50,000	50,000	50,000	-
90330		EPIR Equipment in Capital Reserve Plan	910			200			-
91060	50-30-400-7001	GRC Capital Replacement	50,000	50,000	50,000	-	50,000	50,000	-
91070	50-40-400-7001	Field House Capital Replacement		-	65,000	-	-	233,810	168,810
91090		Capital Replacement and Repair Programs		92,953		-	-		-
		Reserve study				13,750	27,500		-
	50-40-400-7100	E-sports start up cost				-	-	24,545	24,545
<b>Sub-total - Capital Expenditures</b>			<b>\$106,732</b>	<b>\$283,758</b>	<b>\$230,820</b>	<b>\$126,525</b>	<b>\$229,044</b>	<b>\$370,955</b>	<b>\$140,135</b>
PROJECTS:									
91035		Field House Modifications	360						-
<b>Sub-total - Capital Projects</b>			<b>\$360</b>					<b>-</b>	<b>-</b>
<b>Total Capital Expenditures</b>			<b>\$107,092</b>	<b>\$283,758</b>	<b>\$230,820</b>	<b>\$126,525</b>	<b>\$229,044</b>	<b>\$370,955</b>	<b>140,135</b>

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Conservation Trust Fund			FY 2020	FY2021	FY 2022			FY 2023	2023 vs 2022 Budget Increase/(Decrease)
QB Code	Incode number		Actual	Actual	Adopted	YTD Sep 30th	Forecast	Adopted	
			2020	2021	Budget	2022 Actual	2022	Budget	
<b>REVENUES</b>									
85500	25-60-400-4257	Eagle Sports Complex rentals	1,990	20,556	23,186	24,258	26,848	19,725	(3,461)
86500	25-70-400-4257	Freedom Park field rentals	19,778	52,870	54,430	49,940	52,775	51,395	(3,035)
86600	25-70-400-4500	Freedom Park Contract- Eagle County	52,500	42,000	31,500	-	31,500	21,000	(10,500)
85010	25-10-100-4150	State Distributions	127,491	157,169	126,800	122,177	153,968	152,000	25,200
85000	25-10-100-4550	Interest Income	-	-	15	-	-	-	(15)
	25-10-100-4409	CTF - Grant and Sponsorship Revenue	-	-	-	-	-	8,000	8,000
85600	25-10-100-4405	Community gift or grant (reimbursement)	25,000	4,556	20,000	13,728	15,000	-	(20,000)
<b>Total Revenues</b>			<b>\$ 226,759</b>	<b>\$ 277,151</b>	<b>\$ 255,931</b>	<b>\$ 210,103</b>	<b>\$ 280,091</b>	<b>\$ 252,120</b>	<b>(3,811)</b>
<b>EXPENDITURES</b>									
85080	25-60-400-5000	Fairgrounds Complex Maintenance Staff	20,634	40,732	55,227	24,590	31,988	22,750	(32,477)
	25-60-401-5001	Eagle Complex Maintenance Hourly - FT	-	-	-	-	-	34,100	34,100
85110	25-60-400-5010	Fairgrounds Payroll Taxes	1,553	3,123	4,045	1,727	2,252	2,930	(1,115)
	25-60-400-5013	Medicare	-	-	-	-	-	657	657
	25-60-400-5014	Unemployment	-	-	-	-	-	136	136
85111	25-60-400-5020	Fairgrounds Health Insurance	5,786	6,168	8,976	4,554	5,766	18,051	9,075
	25-60-400-5021	Dental	-	-	-	-	-	705	705
85112	25-60-400-5040	Fairgrounds Retirement	701	739	1,093	576	794	2,912	1,819
85230	25-60-401-6363	Fairgrounds Maintenance Service	2,312	6,969	12,280	4,845	7,014	7,430	(4,850)
85235	25-60-401-6107	Fairgrounds Maint/Janitorial Supplies	7,580	10,540	9,000	8,557	11,077	10,250	1,250
85240	25-60-400-6108	Fairgrounds Sports Equipment	4,338	2,400	2,000	-	2,000	2,000	-
85245	25-60-400-6105	Fairgrounds Maintenance Equipment	-	4,492	1,800	1,700	1,800	2,300	500
85120	25-60-400-6402	Fairgrounds- Electric	9,520	20,278	24,000	14,779	19,449	20,000	(4,000)
85130	25-60-400-6404	Fairgrounds- Gas	3,082	3,299	3,500	3,102	3,500	4,500	1,000
85140	25-60-400-6403	Fairgrounds- Internet	-	2,329	2,652	2,115	2,877	2,652	-
85150	25-60-400-6405	Fairgrounds- Trash	2,238	2,890	2,100	910	1,100	3,200	1,100
85160	25-60-400-6408	Fairgrounds- Water (TOE)	1,010	1,023	1,500	970	1,414	1,400	(100)
85170	25-60-400-6407	Fairgrounds- Toilets	954	680	500	1,800	1,800	750	250
<b>Sub-total - Eagle Fairgrounds</b>			<b>\$ 59,708</b>	<b>\$ 105,662</b>	<b>\$ 128,673</b>	<b>\$ 70,225</b>	<b>\$ 92,831</b>	<b>\$ 136,723</b>	<b>8,050</b>

86080	25-70-401-5000	Freedom Park- Maintenance staff wages	44,804	54,411	84,936	33,363	44,278	19,750	(65,186)
	25-70-401-5001	Freedom park maintenance hourly Wages - FT						42,465	42,465
86110	25-70-100-5010	Freedom Park - Payroll Taxes	2,998	3,785	5,861	2,504	3,237	3,300	(2,561)
	25-70-100-5013	Medicare						630	630
	25-70-100-5014	Unemployment						131	131
86111	25-70-100-5020	Freedom Park- Health Insurance	10,318	10,913	11,500	8,179	10,598	18,603	7,103
	25-70-100-5021	Dental						472	472
86112	25-70-100-5040	Freedom Park- Retirement	1,759	1,806	1,097	1,433	1,988	2,250	1,154
86150	25-70-400-6405	Freedom Park Trash	2,451	3,953	4,500	4,457	4,907	4,825	325
86230	25-70-401-6107	Freedom Park- Maint/Janitorial Supplies	14,438	28,147	28,690	27,333	34,435	36,502	7,812
86235	25-70-401-6105	Freedom Park- Equipment Maintenance	928	2,156	1,500	574	1,032	1,500	-
86240	25-70-401-6201	Freedom Park Maintenance Contract (SHC)	22,906	12,968	16,001	9,374	15,755	16,922	921
86250	25-70-401-6200	Freedom Park Janitorial Contract (ServiceMaster)	9,008	15,308	15,069	14,740	15,866	16,069	1,000
86310	25-70-400-6108	Freedom Park Sports Equip and Goals	2,400	2,514	2,000	-	2,000	2,000	-
86400		Freedom Park - Outdoor Ice Rink	16,960	37,821		15,093	19,452	7,000	7,000
		<b>Sub-total - Freedom Park</b>	<b>\$ 128,970</b>	<b>\$ 173,782</b>	<b>\$ 171,153</b>	<b>\$ 117,050</b>	<b>\$ 153,548</b>	<b>\$ 172,419</b>	<b>1,266</b>
87120	25-80-400-6402	McCoy Park Electric	488	510	552	437	502	552	-
87110	25-80-400-6220	McCoy Contract		3,627	4,800	814	3,442	4,800	-
87130	25-80-401-6107	McCoy Maintenance Supplies		605	2,250	695	945	1,500	(750)
87170	25-80-400-6407	McCoy Park Toilets	1,282	1,490	1,936	2,160	2,500	1,936	-
87100	25-80-400-6312	McCoy Lease	1,500	1,500	1,500	4,627	5,000	1,500	-
		<b>Sub-total - McCoy Park</b>	<b>\$ 3,270</b>	<b>\$ 7,732</b>	<b>\$ 11,038</b>	<b>\$ 8,733</b>	<b>\$ 12,389</b>	<b>\$ 10,288</b>	<b>(750)</b>
87200		Kaboom Park Dotsero		-					
		<b>Total Expenditures before capital</b>	<b>\$ 191,948</b>	<b>\$ 287,176</b>	<b>\$ 310,864</b>	<b>\$ 196,008</b>	<b>\$ 258,768</b>	<b>\$ 319,430</b>	<b>8,566</b>
		<b>Capital CTF Expenditures</b>							
	25-70-400-7020	CTF CRR- equipment	34,761		35,000	19,695	19,695		(35,000)
85251		Fairgrounds Improvement Design	44,584	-	-	-	-	-	-
85252	25-60-400-7062	Fairgrounds Improvements Construction	945,434	652,594	60,000	-	-	60,000	-
	25-60-400-6600	Fairgrounds Improvements			163,600	93,740	108,740	-	(163,600)
86300	25-70-400-7050	Freedom Park Improvements		-	10,000	-	26,128		(10,000)
		Freedom Park Turf Project		-	-	-	-		-
87140		McCoy Equipment/Playground		-	-	-	-		-
92020		Outdoor Ice rink infrastructure		-	-	-	155,000		-
89000		Contingency		-	35,000	-	-		(35,000)
		<b>Total Capital Expenditures</b>	<b>\$ 1,024,779</b>	<b>\$ 652,594</b>	<b>\$ 303,600</b>	<b>\$ 113,435</b>	<b>\$ 309,563</b>	<b>\$ 60,000</b>	<b>(243,600)</b>
		<b>Total CTF Expenditures</b>	<b>\$ 1,216,727</b>	<b>\$ 939,770</b>	<b>\$ 614,464</b>	<b>\$ 309,443</b>	<b>\$ 568,331</b>	<b>\$ 379,430</b>	<b>(235,034)</b>
		<b>OVER/(UNDER)</b>	<b>\$ (989,968)</b>	<b>\$ (662,619)</b>	<b>\$ (358,533)</b>	<b>\$ (99,340)</b>	<b>\$ (288,240)</b>	<b>\$ (127,310)</b>	<b>231,223</b>
		<b>Transfer from GF</b>	<b>989,968</b>	<b>662,619</b>	<b>358,533</b>	<b>-</b>	<b>288,240</b>	<b>127,310</b>	
		<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(99,340)</b>	<b>-</b>	<b>-</b>	

<b>CTF cost recovery</b>	19%	29%	42%	68%	49%	66%
<b>CTF cost recovery w/o State Distributions</b>	52%	42%	42%	45%	49%	31%

Mountain Recreation Metropolitan District  
Statement of Revenues, Expenditures and Change in Fund Balance  
Actual, Budget and Forecast for the Periods Indicated  
Modified Accrual Budgetary Basis

General Fund - Eagle Pool & Ice Rink			FY 2020	FY 2021	FY 2022			FY 2023	2023 vs 2022 Budget Increase/(Decrease)
QB Code	Incode number		Actual	Actual	Adopted	YTD Sep 30th	Forecast	Adopted	
			2020	2021	Budget	2022 Actual	2022	Budget	
<b>REVENUES</b>									
50010	10-20-400-4220	Memberships/Season Passes	100	48,510	56,815	-	-	-	(56,815)
50020	10-20-400-4235	Punch cards	820	17,150	26,420	4,940	9,130	9,680	(16,740)
50030	10-20-400-4230	Daily Admissions	84,696	74,685	91,500	16,305	41,580	13,833	(77,667)
50040	10-20-400-4251	Facility Rentals	108,213	115,931	107,847	60,260	132,283	143,654	35,808
50050	10-20-400-4261	Equipment/Skate Rentals	3,699	5,687	6,000	3,513	6,000	6,000	-
50051	10-20-400-4241	Skate Sharpening	4,632	5,711	5,315	4,248	6,043	6,500	1,185
50060	10-20-400-4506	Concessions/Vending	921	1,256	1,080	444	613	1,080	-
50070	10-20-400-4800	Fundraising	92	120	800	-	-	800	-
50080	10-20-400-4505	Resale items	3,728	5,604	4,800	2,603	3,804	3,250	(1,550)
50110	10-20-301-4300	Aquatics Programs	2,344	15,653	18,925	(203)	-	-	(18,925)
50111	10-20-302-4300	Aquatics - Swim Team	-	11,142	11,340	8,313	8,313	-	(11,340)
50120	10-20-205-4300	Rec Kids Programs	1,802	57,671	57,625	60,545	63,000	51,250	(6,375)
50125		Rec Kids Grants	-	-	-	44,135	44,135	35,308	35,308
50150	10-20-405-4256	Special Events/Birthday parties Pool	1,193	5,116	6,565	1,089	2,892	3,773	(2,792)
50160	10-20-331-4310	Eagle Fitness	-	-	360	1,380	1,500	360	-
50180	10-20-240-4300	Adult Sports - Eagle	30,487	65,675	45,300	57,615	60,000	64,580	19,280
50185	10-20-260-4300	Youth Sports - Eagle	51,020	118,769	108,010	79,748	108,629	120,550	12,540
50190	10-20-206-4300	Non-Sports Programs- Adult/Youth/Senior	-	660	3,051	2,398	2,748	700	(2,351)
	10-20-209-4300	Eagle Youth power after school program revenue	-	-	-	-	-	7,054	7,054
	10-20-211-4300	Eagle Active older adult program revenue	-	-	-	-	-	250	250
50200	10-20-400-4403	Advertisement/Sponsorships	3,000	7,000	1,500	6,750	7,500	12,250	10,750
50300		Youth Program Scholarships	3,500	-	-	-	-	-	-
50350	10-20-200-4400	Youth Program Sponsorships	12,500	15,000	17,500	17,500	17,500	17,500	-
50400	10-20-400-4513	Other Revenue	6,851	-	400	1,462	1,462	1,200	800
<b>Total Revenues</b>			<b>\$ 319,598</b>	<b>\$ 571,340</b>	<b>\$ 571,153</b>	<b>\$ 373,045</b>	<b>\$ 517,132</b>	<b>\$ 499,572</b>	<b>(71,581)</b>
<b>PERSONNEL SERVICES EXPENDITURES</b>									
51000	10-20-100-5000	Salaries - EPIR Full Time	199,500	201,561	247,779	169,135	248,987	202,313	(45,466)
	10-20-201-5000	Eagle Rec Kids Salaries	-	-	-	-	-	23,945	23,945
	10-20-230-5000	Eagle Sports Programs Salaries	-	-	-	-	-	65,100	65,100
	10-20-300-5000	Eagle Aquatics - Salaries	-	-	-	-	-	24,210	24,210
	10-20-401-5001	Eagle Maint/Cleaning Hourly Wages - FT	-	-	-	-	-	20,370	20,370
51010	10-20-300-5002	Wages - Pool	36,072	45,216	56,444	3,218	3,218	-	(56,444)
51020	10-20-205-5002	Wages - Rec Kids	313	12,644	34,450	15,433	17,000	28,040	(6,410)
51045	10-20-404-5002	Wages - Concessions	-	-	-	-	-	1,399	1,399
51050	10-20-405-5002	Wages - Special Events	-	-	270	-	270	342	72
51060	10-20-330-5002	Wages- Fitness	125	1,593	3,000	1,925	1,155	1,425	(1,575)
51065	10-20-402-5002	Wages - Front Desk	31,789	33,076	26,840	21,929	24,759	15,623	(11,217)
51080	10-20-401-5002	Wages - Maintenance	27,112	27,449	18,372	17,006	19,000	19,812	1,440
51011	10-20-407-5002	Wages - Rink	30,981	24,835	46,800	14,125	27,484	21,562	(25,238)
51180	10-20-240-5002	Wages- Adult Programs-Eagle/EPIR	22,119	23,394	40,088	21,824	32,173	36,123	(3,965)
51185	10-20-260-5002	Wages - Youth Programs EPIR	15,231	13,879	21,107	8,812	16,477	17,465	(3,642)
	10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	2,189	2,189
51190	10-20-206-5002	Wages - Non Sports Programs	-	1,711	112	-	50	126	14
<b>Sub-total - Wages &amp; Salaries</b>			<b>\$ 363,242</b>	<b>\$ 385,358</b>	<b>\$ 495,262</b>	<b>\$ 273,407</b>	<b>\$ 390,573</b>	<b>\$ 480,044</b>	<b>(15,218)</b>
52110	10-20-100-5010	Payroll Taxes	25,565	26,739	34,312	19,122	22,826	27,167	(7,145)
	10-20-100-5013	Medicare	-	-	-	-	-	8,453	8,453
	10-20-100-5014	Unemployment	-	-	-	-	-	976	976
52120	10-20-100-5020	Health / Life Insurance	71,515	71,753	98,495	54,813	68,094	90,519	(7,976)
	10-20-100-5021	Dental	-	-	-	-	-	5,626	5,626
52121		Flexible Spending Accounts	-	-	-	-	-	-	-
52130	10-20-100-5040	Retirement (457 match up to 10%)	13,599	13,977	19,920	10,787	14,460	21,341	1,421
<b>Sub-total - Taxes and benefits</b>			<b>\$ 110,679</b>	<b>\$ 112,469</b>	<b>\$ 152,727</b>	<b>\$ 84,722</b>	<b>\$ 105,380</b>	<b>\$ 154,082</b>	<b>1,355</b>
<b>Total Personnel Services</b>			<b>\$ 473,921</b>	<b>\$ 497,827</b>	<b>\$ 647,989</b>	<b>\$ 358,129</b>	<b>\$ 495,953</b>	<b>\$ 634,126</b>	<b>(13,863)</b>

		<b>OTHER EXPENDITURES</b>							
		<i>Operating and Maintenance</i>							
51210	10-20-400-6122	Employee Relations	318	647	800	374	800	800	-
51220	10-20-400-6106	Janitorial/Cleaning/Medical Supplies	2,567	2,657	4,600	2,199	3,980	3,500	(1,100)
51225	10-20-403-6114	Rink Supplies & Equipment	7,256	15,331	9,450	5,430	9,420	9,400	(50)
51227	10-20-400-6109	Pool Chemicals & Supplies	8,627	15,284	14,140	6,667	6,700	-	(14,140)
51230	10-20-400-6360	Maintenance Service	31,758	53,943	37,395	30,042	32,381	39,996	2,601
51235	10-20-400-6107	Maintenance Supplies	4,383	2,991	6,000	4,031	5,233	4,550	(1,450)
51240	10-20-400-6302	Marketing & Advertising	1,836	2,047	2,400	877	2,204	1,000	(1,400)
51250	10-20-400-6205	Office Equipment/Copier	4,078	4,368	6,996	2,806	4,311	4,332	(2,664)
51255	10-20-400-6100	Office Supplies	550	684	900	561	900	500	(400)
51260	10-20-400-6116	Resale items	1,692	3,395	2,300	2,109	2,300	2,100	(200)
51261	10-20-400-6117	Concessions Supplies	391	-	-	669	669	600	600
51263	10-20-400-6318	Sales Tax	319	895	400	182	400	200	(200)
51270	10-20-400-6350	Training	275	687	1,200	455	800	500	(700)
51275	10-20-400-5033	Staff uniforms	1,131	1,487	2,750	706	1,401	1,000	(1,750)
51231	10-20-400-6363	Landscaping	2,686	4,581	5,800	8,868	8,858	4,000	(1,800)
51290		Contingency							
<i>Sub-total - Operating &amp; Maintenance</i>			\$ 67,867	\$ 108,997	\$ 95,131	\$ 65,976	\$ 80,357	\$ 72,478	(22,653)
		<i>Programs</i>							
51310	10-20-301-6102	Aquatics	123	3,326	4,455	4,415	4,500	-	(4,455)
51311	10-20-302-6102	Swim Team & Lessons Expense	(61)	1,076	4,000	2,433	3,869	-	(4,000)
51320	10-20-205-6102	Rec Kids Expense	1,676	9,771	8,449	7,536	8,155	8,326	(123)
51350	10-20-405-6102	Special Events	-	1,097	-	399	500	800	800
51380	10-20-240-6108	Adult Sports	2,545	4,320	4,391	5,234	5,707	4,944	553
51385	10-20-260-6102	Youth Sports	28,069	31,000	39,604	28,317	40,454	52,140	12,536
	10-20-242-6111	Eagle Adult Hockey Jerseys						4,250	4,250
	10-20-211-6102	Eagle active older adult Program Expense						75	75
	10-20-209-6102	Eagle Youth power after school Program expense						600	600
51390	10-20-206-6102	Non-Sports Adult/Youth	-	383	150	286	400	150	-
<i>Sub-total - Programs</i>			\$ 32,352	\$ 50,973	\$ 61,049	\$ 48,620	\$ 63,585	\$ 71,285	10,236
		<i>Utilities</i>							
51410		Cable/Radio/TV	2,501	2,353	3,484	2,078	3,728	-	(3,484)
51420	10-20-400-6402	Electric	45,937	47,151	55,000	29,935	52,254	53,500	(1,500)
51430	10-20-400-6404	Gas	24,238	25,013	32,000	21,369	41,354	40,000	8,000
51440	10-20-400-6406	Security	1,758	3,086	4,128	2,551	4,966	4,184	56
51450	10-20-400-6401	Telephone/Internet	4,999	3,546	3,888	3,157	3,699	6,955	3,067
51460	10-20-400-6408	Water - Town of Eagle	19,379	14,363	17,200	9,225	10,746	10,800	(6,400)
51471	10-20-400-6407	Toilets							-
<i>Sub-total - Utilities</i>			\$ 98,812	\$ 95,512	\$ 115,700	\$ 68,315	\$ 116,747	\$ 115,439	(261)
<b>Total Other Expenditures</b>			\$ 199,031	\$ 255,482	\$ 271,880	\$ 182,911	\$ 260,689	\$ 259,202	(12,678)
<b>TOTAL EPIR Expenditures</b>			\$ 672,952	\$ 753,309	\$ 919,869	\$ 541,040	\$ 756,642	\$ 893,328	(26,541)
<b>TOTAL EPIR REVENUE OVER (UNDER) EXP.</b>			\$ (353,354)	\$ (181,969)	\$ (348,716)	\$ (167,995)	\$ (239,510)	\$ (393,756)	(45,039)

EPIR cost recovery                                    47%                                    76%                                    62%                                    69%                                    68%                                    56%



Mountain Recreation Metropolitan District  
Statement of Revenues, Expenditures and Change in Fund Balance  
Actual, Budget and Forecast for the Periods Indicated

Modified Accrual Budgetary Basis

General Fund - Gypsum Recreation Center			FY 2020	FY2021	FY 2022		FY2023	2023 vs 2022 Budget Increase/(Decrease)	
QB Code	INcode number		Actual 2020	Actual 2021	Adopted Budget	YTD Sep 30th 2022 Actual	Forecast 2022		Adopted Budget
<b>REVENUES</b>									
60010	10-30-400-4200	Memberships	277,662	507,533	627,852	536,287	697,697	801,922	174,070
60020	10-30-400-4235	Punch cards	16,860	29,921	34,600	17,473	26,722	34,000	(600)
60030	10-30-400-4230	Daily Admissions	49,936	75,940	88,973	87,076	107,453	116,000	27,027
60040	10-30-400-4250	Facility Rentals	1,210	850	1,000	18,053	26,645	5,000	4,000
60050	10-30-400-4503	VVMC/Howard Head License Agreement	22,070	22,733	23,299	19,415	25,243	27,360	4,061
60060	10-30-400-4506	Concessions/Vending	1,316	2,091	1,200	2,945	4,221	3,600	2,400
60080	10-30-400-4505	Resale Items	1,489	2,294	2,000	2,384	2,870	2,244	244
60110	10-30-301-4300	Aquatic Programs - GRC	15,086	17,733	31,248	17,943	20,007	55,596	24,348
60111	10-30-307-4230	Gypsum Creek Pool	415	7,106	7,049	15,049	22,532	23,000	15,951
60120	10-30-205-4300	Rec Kids Programs	74,653	109,075	75,150	80,420	81,500	75,150	-
60125		Rec Kids Grants	-	-	-	44,135	44,135	35,308	35,308
60130	10-30-406-4259	Child Care	70	391	240	352	569	300	60
60140		Climbing Revenues	-	-	-	-	-	-	-
60150	10-30-405-4256	Events- Parties	2,754	10,961	15,430	2,960	3,500	20,860	5,430
60160	10-30-331-4310	Fitness Programs	6,045	7,549	9,625	10,635	13,601	37,280	27,655
60170	10-30-290-4300	Gymnastics Revenues	82,064	233,179	190,116	174,093	190,116	190,000	(116)
60171	10-30-293-4300	Gymnastic Camps/Meets	7,360	20,163	20,720	44,645	48,145	33,075	12,355
60180	10-30-240-4300	Adult Sports Programs	-	-	1,200	200	300	1,400	200
60185	10-30-293-4300	Youth Sports Programs	25,489	23,935	43,040	38,045	49,132	48,570	5,530
60190	10-30-206-4300	Adult/Youth Non-sports programs	1,853	5,536	8,262	5,286	7,270	4,900	(3,362)
	10-30-211-4300	Gypsum Active older adult program revenue	-	-	-	-	-	4,980	4,980
60200	10-30-900-4500	TOG Reimbursement	320,154	-	-	-	-	-	-
60300	10-30-200-4404	Youth Scholarship	3,500	-	3,500	-	-	3,500	-
60350	10-30-200-4400	Youth Sponsorships	12,600	15,000	17,500	17,500	17,500	17,500	-
60400		Other Income	54,262	9,210	-	8,637	8,650	-	-
<b>Total Revenues</b>			<b>\$ 656,694</b>	<b>\$ 1,101,200</b>	<b>\$ 1,202,004</b>	<b>\$ 1,143,533</b>	<b>\$ 1,397,808</b>	<b>\$ 1,541,545</b>	<b>339,541</b>
<b>PERSONNEL SERVICES</b>									
61000	10-30-100-5000	Salaried Full-time	294,172	286,339	301,197	229,367	318,455	179,520	(121,677)
	10-30-201-5000	Gypsum Rec Kids Salaries	-	-	-	-	-	47,886	47,886
	10-30-230-5000	Gypsum Sports Programs Salaries	-	-	-	-	-	35,876	35,876
	10-30-290-5000	Gypsum Gymnastics Salaries	-	-	-	-	-	55,970	55,970
	10-30-290-5001	Gypsum Gymnastics Hourly Wages - Full Time	-	-	-	-	-	35,800	35,800
	10-30-300-5000	Gypsum Aquatics - Salaries	-	-	-	-	-	141,110	141,110
	10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - Full Time	-	-	-	-	-	74,993	74,993
61010	10-30-300-5002	Aquatics	90,198	88,457	149,550	91,783	106,896	132,614	(16,936)
60111	10-30-307-5002	Aquatics- Gypsum Creek Pool	-	21,638	22,983	22,797	24,000	20,924	(2,059)
61020	10-30-205-5002	Camps/Rec Kids	58,402	51,820	57,000	66,003	67,000	50,008	(6,992)
61030	10-30-406-5002	Child Care	9,339	15,649	28,050	18,483	26,074	28,697	647
61040		Climbing	-	-	-	-	-	-	-
61050	10-30-405-5002	Events- Parties	-	71	210	622	1,616	1,680	1,470
61060	10-30-330-5002	Fitness	58,520	42,422	52,833	37,064	52,425	53,088	255
61065	10-30-402-5002	Front Desk	70,623	95,477	112,005	89,458	123,420	95,273	(16,732)
61070	10-30-290-5002	Gymnastics	57,942	72,897	76,003	53,956	76,003	22,943	(53,060)
61080	10-30-401-5002	Maintenance/Cleaning	63,491	51,681	69,312	35,895	62,539	23,706	(45,606)
61180	10-30-240-5002	Adult Programs	-	-	540	-	-	600	60
61185	10-30-260-5002	Youth Programs	1,191	1,829	5,208	1,432	3,972	5,601	393
	10-30-211-5002	Gypsum active older adult Wages - PT	-	-	-	-	-	1,080	1,080
	10-30-210-5002	Gypsum Summer Lunch Hourly Wages - Part Time	-	-	-	-	-	1,330	1,330
61190	10-30-206-5002	Non Sports Programs	-	1,988	4,676	300	430	1,507	(3,169)
<b>Sub-total - Wages &amp; Salaries</b>			<b>\$ 703,878</b>	<b>\$ 730,268</b>	<b>\$ 879,567</b>	<b>\$ 647,160</b>	<b>\$ 862,830</b>	<b>\$ 1,010,206</b>	<b>130,639</b>
61110	10-30-100-5010	Payroll Taxes	44,948	45,730	60,687	38,868	41,000	43,790	(16,897)
	10-30-100-5013	Medicare	-	-	-	-	-	14,968	14,968
	10-30-100-5014	Unemployment	-	-	-	-	-	1,287	1,287
61120	10-30-100-5020	Health / Life Insurance	77,924	78,557	99,688	62,152	77,868	161,707	62,019
	10-30-100-5021	Dental	-	-	-	-	-	9,065	9,065
61130	10-30-100-5040	Retirement (457 match up to 10%)	14,989	13,925	28,042	11,301	13,210	30,220	2,179
<b>Sub-total - Taxes and benefits</b>			<b>\$ 137,861</b>	<b>\$ 138,212</b>	<b>\$ 188,417</b>	<b>\$ 112,321</b>	<b>\$ 132,078</b>	<b>\$ 261,037</b>	<b>72,620</b>
<b>Total Personnel Services</b>			<b>\$ 841,739</b>	<b>\$ 868,480</b>	<b>\$ 1,067,984</b>	<b>\$ 759,481</b>	<b>\$ 994,908</b>	<b>\$ 1,271,243</b>	<b>203,259</b>

		<b>OTHER EXPENDITURES</b>							
		<i>Operating and Maintenance</i>							
61210	10-30-400-6122	Employee Relations	257	389	900	660	951	750	(150)
61220	10-30-400-6106	Janitorial/Cleaning/Medical Supplies	52,108	38,879	22,450	28,119	39,300	29,400	6,950
61225	10-30-401-6105	Maintenance Equipment <\$5000	-	-	1,300	-	-	1,300	-
61227	10-30-307-6109	Pool Chemicals and Supplies	3,888	9,906	19,525	18,901	19,525	25,719	6,194
61230	10-30-401-6360	Maintenance Service	84,617	66,784	63,520	52,623	61,932	67,370	3,850
61231	10-30-401-6200	Janitorial Service Contract	17,784	24,834	77,700	57,849	77,274	120	(77,580)
61235	10-30-401-6107	Maintenance Supplies	5,897	13,006	11,160	10,873	11,817	13,100	1,940
61240	10-30-400-6302	Marketing & Advertising	5,002	5,358	4,500	908	4,157	4,500	-
61250	10-30-400-6205	Copier/Office Equip	4,534	5,206	5,136	4,274	5,654	5,640	504
61255	10-30-400-6100	Office Supplies	2,466	3,165	3,400	2,708	3,372	4,000	600
61260	10-30-400-6116	Resale Items	969	735	1,020	808	1,000	1,020	-
61265	10-30-400-6318	Sales Tax	109	115	480	114	134	250	(230)
61270	10-30-400-6350	Training	-	44	1,120	70	500	800	(320)
61275	10-30-400-5033	Staff Uniforms	10,024	2,362	2,500	1,580	2,055	2,000	(500)
61290		Other/Contingency	542	-	-	-	-	-	-
		<b>Sub-total - Operating &amp; Maintenance</b>	<b>\$ 188,197</b>	<b>\$ 170,783</b>	<b>\$ 214,711</b>	<b>\$ 179,487</b>	<b>\$ 227,671</b>	<b>\$ 155,969</b>	<b>(58,742)</b>
		<b>Programs</b>							
61310	10-30-301-6102	Aquatics	3,794	13,434	12,053	6,880	11,343	11,460	(593)
61311	10-30-400-6109	Aquatics- Gypsum Creek Pool	95	9,144	10,475	9,678	10,000	23,110	12,635
61320	10-30-205-6102	Camps/Rec Kids	6,658	8,084	12,599	8,782	10,924	8,080	(4,519)
61330	10-30-406-6102	Child Care	-	61	150	125	125	150	-
61340		Climbing Expenses	94	2,507	-	93	93	-	-
61350	10-30-405-6102	Events- Parties	-	3,642	2,300	350	930	2,000	(300)
61360	10-30-330-6102	Fitness Expenses	4,788	7,835	9,800	6,171	9,224	7,200	(2,600)
61370	10-30-290-6102	Gymnastics Expenses	7,661	3,865	14,450	4,341	21,550	7,135	(7,315)
61371	10-30-293-6102	Gymnastics Camps/Meets	9,924	16,301	17,345	22,427	25,025	13,900	(3,445)
61380	10-30-240-6102	Adult Sports Programs	118	-	198	196	196	2,698	2,500
	10-30-240-6108	Gypsum Adult Sports Program Equipment						280	280
61385	10-30-260-6102	Youth Sports Programs	16,710	23,536	18,737	23,479	25,000	31,665	12,927
	10-30-211-6102	Gypsum active older adult Program expense						2,500	2,500
61390	10-30-206-6102	Adult/Youth Non-Sports Programs	138	506	4,117	51	301	1,350	(2,767)
		<b>Sub-total - Programs</b>	<b>\$ 49,980</b>	<b>\$ 88,915</b>	<b>\$ 102,224</b>	<b>\$ 82,573</b>	<b>\$ 114,711</b>	<b>\$ 111,528</b>	<b>9,303</b>
		<b>Utilities</b>							
61410		Cable/Radio/TV	4,390	3,241	4,580	2,896	4,741	-	(4,580)
61420	10-30-400-6402	Electric	122,111	133,126	144,840	104,139	142,236	144,000	(840)
61430	10-30-400-6404	Gas	59,059	75,111	77,000	98,344	155,470	159,600	82,600
61440	10-30-400-6406	Security	3,210	1,950	2,200	372	1,872	2,200	-
61450	10-30-400-6401	Telephone/Internet	9,954	4,097	5,208	3,433	5,129	8,540	3,332
61460	10-30-400-6408	Water/Sewer/Trash	18,362	26,751	19,200	13,494	18,546	21,000	1,800
		<b>Sub-total - Utilities</b>	<b>\$ 217,086</b>	<b>\$ 244,276</b>	<b>\$ 253,028</b>	<b>\$ 222,678</b>	<b>\$ 327,994</b>	<b>\$ 335,340</b>	<b>82,312</b>
		<b>Total Other Expenditures</b>	<b>\$ 455,263</b>	<b>\$ 503,974</b>	<b>\$ 569,963</b>	<b>\$ 484,738</b>	<b>\$ 670,376</b>	<b>\$ 602,837</b>	<b>32,873</b>
		<b>TOTAL GRC Expenditures</b>	<b>\$ 1,297,002</b>	<b>\$ 1,372,454</b>	<b>\$ 1,637,947</b>	<b>\$ 1,244,219</b>	<b>\$ 1,665,284</b>	<b>\$ 1,874,080</b>	<b>236,133</b>
		<b>TOTAL GRC REVENUE OVER (UNDER) EXP.</b>	<b>\$ (640,308)</b>	<b>\$ (271,254)</b>	<b>\$ (435,943)</b>	<b>\$ (100,686)</b>	<b>\$ (267,476)</b>	<b>\$ (332,535)</b>	<b>103,409</b>
		<b>TOG reimbursement</b>	<b>\$ (320,154)</b>	<b>\$ (135,627)</b>	<b>\$ (217,972)</b>	<b>\$ (50,343)</b>	<b>\$ (133,738)</b>	<b>\$ (166,267)</b>	<b>51,704</b>

GRC cost recovery 51% 80% 73% 92% 84% 82%

Mountain Recreation Metropolitan District  
Statement of Revenues, Expenditures and Change in Fund Balance  
Actual, Budget and Forecast for the Periods Indicated  
Modified Accrual Budgetary Basis

General Fund - Edwards Field House			FY 2020	FY2021	FY 2022			FY 2023	2023 vs 2022 Budget Increase/(Decrease)
QB Code	Incode number		Actual	Actual	Adopted	YTD Sep 30th	Forecast	Adopted	
			2020	2021	Budget	2022 Actual	2022	Budget	
<b>REVENUES</b>									
70010	10-40-400-4200	Memberships/Season Passes	6,596	8,142	7,860	10,026	15,151	16,032	8,172
70030	10-40-400-4230	Daily Admissions	8,693	12,025	14,749	13,385	18,032	18,014	3,265
70040	10-40-400-4252	Facility Rentals	42,717	51,035	66,150	56,588	72,977	72,900	6,750
70050	10-40-400-4503	Vail Health and SOS Leases	69,923	74,164	73,791	59,265	80,766	78,501	4,710
70060	10-40-400-4506	Concessions/Vending	920	1,026	1,200	1,482	1,825	1,776	576
70070		Fundraising	-	-	-	-	-	-	-
70080	10-40-400-4505	Resale items	708	808	480	385	500	480	-
70120	10-40-205-4300	Rec Kids Programs	49,810	79,276	77,300	82,524	84,000	75,150	(2,150)
70125		Rec Kids grants	-	-	-	44,135	44,135	35,308	35,308
70140		Climbing Revenues	-	-	-	-	-	-	-
70150	10-40-405-4256	Events- Parties	1,444	4,476	6,183	6,415	6,603	13,625	7,442
70160		Fitness- Health and Wellness	1,061	-	-	-	-	-	-
70170	10-40-291-4300	Gymnastics	68,299	150,011	163,536	126,251	163,536	160,097	(3,439)
70171	10-40-293-4300	Gymnastics Meets	5,860	9,968	8,720	-	6,000	25,050	16,330
70173	10-40-294-4300	Antigravity	10,294	31,580	58,858	48,177	58,858	58,000	(858)
70180	10-40-240-4300	Adult Programs	10,020	20,300	23,500	9,510	17,975	21,450	(2,050)
70185	10-40-260-4300	Youth Programs	20,663	36,774	52,100	53,862	55,000	83,430	31,330
70190	10-40-206-4300	Non-sports Programs (Adult/Youth/Senior)	30	1,605	2,400	1,046	2,672	4,550	2,150
	10-40-211-4300	Edwards Active older adult program revenue	-	-	-	-	-	4,980	4,980
70200	10-40-400-4403	Advertisement/Sponsorships	-	-	-	-	-	1,500	1,500
70300	10-40-200-4404	Youth Program Scholarships	3,500	-	3,500	-	-	3,500	-
70350	10-40-200-4400	Youth Program Sponsorships	12,500	15,000	17,500	17,500	17,500	17,500	-
70400		Other Revenue	6,000	-	-	1,137	1,137	-	-
		E-sports revenue	-	-	-	-	-	18,675	18,675
<b>Total Revenues</b>			<b>\$ 319,038</b>	<b>496,190</b>	<b>\$ 577,827</b>	<b>\$ 531,688</b>	<b>\$ 646,667</b>	<b>710,518</b>	<b>132,691</b>
<b>PERSONNEL SERVICES EXPENDITURES</b>									
71000	10-40-100-5000	Salaries - Full Time	187,549	190,382	250,562	187,537	245,622	157,194	(93,368)
	10-40-201-5000	Edwards Rec Kids Salaries	-	-	-	-	-	47,886	47,886
	10-40-290-5000	Edwards Gymnastics Salaries	-	-	-	-	-	66,237	66,237
	10-40-290-5001	Edwards Gymnastics Hourly Wages - Full Time	-	-	-	-	-	23,866	23,866
	10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	-	-	-	-	-	25,933	25,933
	10-40-230-5000	Edwards Sports Programs Salaries	-	-	-	-	-	65,910	65,910
			-	-	-	-	-	-	-
71020	10-40-205-5002	Wages - Camps/Rec Kids	26,557	32,595	57,000	25,221	30,393	48,807	(8,193)
71040		Wages - Climbing	-	-	-	-	-	-	-
71050	10-40-405-5002	Wages - Special Events	994	-	2,175	36	912	1,824	(351)
71060		Wages- Fitness	1,386	-	-	-	-	-	-
71065	10-40-402-5002	Wages - Front Desk	26,333	45,615	31,955	19,414	37,919	43,677	11,722
71070	10-40-290-5002	Wages - Gymnastics	22,739	41,115	57,828	32,151	50,572	18,354	(39,474)
71073	10-40-294-5002	Wages - Antigravity	2,937	8,315	36,997	10,777	13,234	10,450	(26,547)
71080	10-40-401-5002	Wages - Maintenance and Janitorial	23,896	16,041	18,900	10,437	14,354	5,130	(13,770)
71180	10-40-240-5002	Wages - Adult Programs	10,953	5,740	14,400	6,161	11,331	13,680	(720)
71185	10-40-260-5002	Wages - Youth Programs	10,301	8,140	14,200	4,631	12,686	19,084	4,884
	10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	1,080	1,080
71190	10-40-206-5002	Wages- NonSports Programs	-	-	3,767	-	1,000	1,417	(2,351)
<b>Sub-total - Wages &amp; Salaries</b>			<b>\$ 313,645</b>	<b>347,943</b>	<b>\$ 487,784</b>	<b>296,365</b>	<b>418,023</b>	<b>550,529</b>	<b>62,745</b>
72110	10-40-100-5010	Payroll Taxes	22,374	23,955	33,169	20,372	29,038	26,294	(6,875)
	10-40-100-5013	Medicare	-	-	-	-	-	7,645	7,645
	10-40-100-5014	Unemployment	-	-	-	-	-	1,079	1,079
72120	10-40-100-5020	Health / Life Insurance	43,510	43,432	87,950	33,611	41,514	73,963	(13,987)
	10-40-100-5021	Dental	-	-	-	-	-	4,859	4,859
72130	10-40-100-5040	Retirement (457 match up to 10%)	10,832	11,863	19,042	11,223	14,944	24,247	5,205
<b>Sub-total - Taxes and benefits</b>			<b>\$ 76,716</b>	<b>79,250</b>	<b>\$ 140,161</b>	<b>\$ 65,206</b>	<b>\$ 85,496</b>	<b>138,087</b>	<b>(2,074)</b>
<b>Total Personnel Services</b>			<b>\$ 390,361</b>	<b>427,193</b>	<b>627,945</b>	<b>\$ 361,571</b>	<b>\$ 503,519</b>	<b>688,616</b>	<b>60,671</b>

<b>OTHER EXPENDITURES</b>								
<i>Operating and Maintenance</i>								
71210 10-40-400-6122	Employee Relations	344	766	900	253	900	1,200	300
71220 10-40-401-6106	Janitorial/Cleaning/Medical Supplies	2,892	4,357	6,150	4,474	6,170	6,150	-
71230 10-40-401-6360	Maintenance Service	18,162	19,644	22,580	17,031	22,073	22,580	-
71235 10-40-401-6107	Maintenance Supplies	4,157	2,986	15,860	1,577	6,593	8,050	(7,810)
10-40-401-6200	Janitorial Contract		9,768	26,000	22,977	30,636	32,336	6,336
71240 10-40-400-6302	Marketing & Advertising	1,009	988	1,500	-	1,500	500	(1,000)
71250 10-40-400-6205	Office Equipment/Copier	4,096	4,690	4,572	3,222	4,526	4,572	-
71255 10-40-400-6100	Office Supplies	345	385	1,440	538	1,258	1,440	-
71260 10-40-400-6116	Resale items	234	-	480	-	140	480	-
71270 10-40-400-6350	Training	620	-	1,020	-	-	1,020	-
71275 10-40-400-5033	Staff uniforms	116	1,521	2,500	817	1,162	2,000	(500)
<b>Sub-total - Operating &amp; Maintenance</b>		<b>\$ 31,975</b>	<b>\$ 45,105</b>	<b>\$ 83,002</b>	<b>\$ 50,889</b>	<b>\$ 74,958</b>	<b>\$ 80,328</b>	<b>(2,674)</b>
<i>Programs</i>								
71320 10-40-205-6102	Camps/Rec Kids Expense	4,806	7,654	11,795	8,142	10,310	9,580	(2,215)
71340 10-40-403-6102	Climbing	125	2,507	350	-	-	350	-
71350 10-40-405-6102	Special Events	349	-	250	-	250	250	-
71360	Health and Wellness	-	-	-	-	-	-	-
71370 10-40-290-6102	Gymnastics expense	1,909	3,432	6,725	32,914	25,000	5,085	(1,640)
71371 10-40-293-6102	Gymnastics camps/meets	3,618	11,986	7,225	305	5,305	23,550	16,325
71373	Antigravity	-	-	1,220	875	1,220	-	(1,220)
10-40-294-6108	Edwards Antigravity Equipment						2,475	2,475
71380 10-40-240-6102	Adult Program Exp	915	1,237	2,851	762	2,333	2,340	(511)
71385 10-40-260-6102	Youth Programs	20,072	28,675	35,469	31,245	36,523	41,027	5,558
10-40-211-6102	Edwards active older adult Program expense						3,250	3,250
71390 10-40-206-6102	Non-Sports Programs	-	421	2,033	-	500	1,050	(983)
<b>Sub-total - Programs</b>		<b>\$ 31,794</b>	<b>\$ 55,912</b>	<b>\$ 67,918</b>	<b>\$ 74,243</b>	<b>\$ 81,441</b>	<b>\$ 88,957</b>	<b>21,039</b>
<i>Utilities</i>								
71410	Cable/Radio/TV	420	194	420	310	525	-	(420)
71420 10-40-400-6402	Electric	23,186	30,073	30,425	20,951	28,812	30,000	(425)
71430 10-40-400-6404	Gas	14,537	14,802	12,925	7,514	15,491	15,900	2,975
71440 10-40-400-6406	Security	1,543	1,895	2,150	635	1,270	1,750	(400)
71450 10-40-400-6401	Telephone/Internet	5,331	4,409	4,950	3,459	5,191	9,510	4,560
71460 10-40-400-6408	Water and Sewer	5,003	5,627	5,575	4,185	5,618	6,000	425
<b>Sub-total - Utilities</b>		<b>\$ 50,020</b>	<b>\$ 57,000</b>	<b>\$ 56,445</b>	<b>\$ 37,054</b>	<b>\$ 56,907</b>	<b>\$ 63,160</b>	<b>6,715</b>
<b>Total Other Expenditures</b>		<b>\$ 113,789</b>	<b>\$ 158,017</b>	<b>\$ 207,365</b>	<b>\$ 162,186</b>	<b>\$ 213,306</b>	<b>\$ 232,445</b>	<b>25,080</b>
<b>TOTAL EFH Expenditures</b>		<b>\$ 504,150</b>	<b>\$ 585,210</b>	<b>\$ 835,310</b>	<b>\$ 523,757</b>	<b>\$ 716,825</b>	<b>\$ 921,061</b>	<b>85,751</b>
<b>TOTAL EFH REVENUE OVER (UNDER) EXP.</b>		<b>\$ (185,112)</b>	<b>\$ (89,020)</b>	<b>\$ (257,483)</b>	<b>\$ 7,931</b>	<b>\$ (70,158)</b>	<b>\$ (210,543)</b>	<b>46,941</b>
<b>EFH cost recovery</b>		63%	85%	69%	102%	90%	77%	

Mountain Recreation Metropolitan District  
Statement of Revenues, Expenditures and Change in Fund Balance  
Actual, Budget and Forecast for the Periods Indicated  
Modified Accrual Budgetary Basis

General Fund - Outdoor Recreation			FY 2020	FY2021	FY 2022		FY 2023	2023 vs 2022 Budget Increase/(Decrease)	
QB Code	Incode number		Actual 2020	Actual 2021	Adopted Budget	YTD Sep 30th 2022 Actual	Forecast 2022		Adopted Budget
<b>REVENUES</b>									
75100		Outdoor Recreation MRMD Programs- NEW SPLIT	61,189	104,891		109,841	128,247	-	-
75110	10-50-281-4300	Outdoor Recreation Day Camps			51,280			58,360	7,080
75120	10-50-282-4300	Outdoor Recreation Overnight Camps			41,566			13,100	(28,466)
75130	10-50-283-4300	Outdoor Recreation Sports Camps			66,000			93,600	27,600
75140	10-50-283-4301	Outdoor Recreation Contractor Programs/Services			52,400			39,900	(12,500)
75150	10-50-284-4300	Outdoor Recreation Special Events			5,300			17,825	12,525
75160	10-50-285-4300	Outdoor Education			17,560			15,698	(1,862)
75170	10-50-286-4300	Outdoor Clinics and Workshops			12,000			15,200	3,200
75180	10-50-287-4300	Outdoor Recreation School's Out Programming			21,620			12,350	(9,270)
		OR - Monument trips program revenue						31,500	31,500
		OR - Maloit park challenge program revenue						3,250	3,250
		Gear library revenue						1,000	1,000
75300		SOS reimbursement	12,081	19,622					
<b>Total Revenues</b>			<b>\$ 73,270</b>	<b>\$ 124,513</b>	<b>267,726</b>	<b>\$ 109,841</b>	<b>\$ 128,247</b>	<b>\$ 301,783</b>	<b>34,057</b>
<b>PERSONNEL SERVICES EXPENDITURES</b>									
76000	10-50-280-5000	Full Time OR	66,273	48,191	97,320	43,747	59,228	123,567	26,247
76100	10-50-280-5002	PT wages	16,628	41,117	26,995	26,656	28,000	60,500	33,505
		PT Overnight Guide			17,384				(17,384)
		PT Sports Camps			17,388				(17,388)
		PT outdoor Rec			18,226				(18,226)
<b>Sub-total - Wages &amp; Salaries</b>			<b>\$ 82,901</b>	<b>\$ 89,308</b>	<b>177,314</b>	<b>\$ 70,403</b>	<b>\$ 87,228</b>	<b>\$ 184,067</b>	<b>6,753</b>
76110	10-50-280-5010	Payroll Taxes	5,919	4,586	12,158	3,534	4,500	7,389	(4,769)
	10-50-280-5013	Medicare						3,063	3,063
	10-50-280-5014	Unemployment						379	379
76120	10-50-280-5020	Health / Life Insurance	13,555	7,893	10,118	13,635	17,640	40,700	30,582
	10-50-280-5021	Dental						2,723	2,723
	10-50-280-5033	Outdoor Rec Staff Uniforms						1,000	1,000
76130	10-50-280-5040	Retirement (457 match up to 10%)	3,337	-	4,872	2,658	3,304	6,966	2,094
<b>Sub-total - Taxes and benefits</b>			<b>\$ 22,811</b>	<b>\$ 12,479</b>	<b>27,148</b>	<b>\$ 19,827</b>	<b>\$ 25,444</b>	<b>\$ 62,220</b>	<b>35,072</b>
<b>Total Personnel Services</b>			<b>\$ 105,712</b>	<b>\$ 101,787</b>	<b>204,462</b>	<b>\$ 90,230</b>	<b>\$ 112,672</b>	<b>\$ 246,287</b>	<b>41,825</b>
<b>OTHER EXPENDITURES</b>									
<i>Operating and Maintenance</i>									
	10-50-280-6100	office supplies	-	151	250	28	178	250	-
	10-50-280-6122	staff training and appreciation			550	-	426	650	100
	10-50-280-6350	conferences and training			2,765	-	3,807	-	(2,765)
	10-50-280-6102	Operating- marketing, shirts, gear library, vehicles			13,300	-	5,000	7,500	(5,800)
	10-50-280-6161	Gear Library expense						4,500	4,500
	10-50-280-6302	Outdoor Rec Marketing & Communications Expense						3,150	3,150
<b>Sub-total - Operating &amp; Maintenance</b>			<b>\$ -</b>	<b>\$ 151</b>	<b>16,865</b>	<b>\$ 28</b>	<b>\$ 9,411</b>	<b>\$ 16,050</b>	<b>(815)</b>
<i>Programs</i>									
	10-50-282-6102	Overnight Camps			5,150			11,660	6,510
		Day Camps			21,630			3,150	(18,480)
	10-50-283-6102	sports camps			325			775	450
	10-50-283-6230	contractor splits			42,455			45,225	2,770
	10-50-284-6102	special events			3,175			11,140	7,965
	10-50-285-6102	outdoor education			16,025			13,185	(2,840)
	10-50-286-6102	clinics and workshops			1,356			3,995	2,640
	10-50-287-6102	school's out			5,668			2,965	(2,703)
	10-50-288-6102	OR Monument trips - Program expense						6,000	6,000
	10-50-289-6102	OR - Maloit park challenge Program expense						900	900
76280		Outdoor Rec MRMD	28,823	70,245		42,716	49,254		
<b>Sub-total - Programs</b>			<b>\$ 28,823</b>	<b>\$ 70,245</b>	<b>95,784</b>	<b>\$ 42,716</b>	<b>\$ 49,254</b>	<b>\$ 98,995</b>	<b>3,212</b>
<b>Total Other Expenditures</b>			<b>\$ 28,823</b>	<b>\$ 70,396</b>	<b>112,649</b>	<b>\$ 42,744</b>	<b>\$ 58,665</b>	<b>\$ 115,045</b>	<b>2,397</b>
<b>TOTAL OUTDOOR REC Expenditures</b>			<b>\$ 134,535</b>	<b>\$ 172,183</b>	<b>317,110</b>	<b>\$ 132,974</b>	<b>\$ 171,337</b>	<b>\$ 361,332</b>	<b>44,222</b>
<b>TOTAL Outdoor REC REVENUE OVER (UNDER) EXP.</b>			<b>\$ (61,265)</b>	<b>\$ (47,670)</b>	<b>(49,384)</b>	<b>\$ (23,133)</b>	<b>\$ (43,090)</b>	<b>\$ (59,549)</b>	<b>(10,165)</b>

OR cost recovery 54% 72% 84% 83% 75% 84%