

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 Funds

Revenue	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Assessed Valuation	744,656,480	750,097,830	846,952,980	846,984,370	846,984,370		1,255,854,180	
Mill Levy	3.650	3.650	3.650	3.650	3.650			3.65
Mill Levy credit								(0.10)
Property taxes	2,703,367	2,747,315	3,074,703	3,091,493	3,091,493	3,073,796	4,458,282	1,366,789
Specific ownership taxes	134,995	150,075	166,817	150,000	157,000	120,512	155,000	5,000
Property tax penalties and Interest	2,858	4,282	4,326	3,000	5,500	4,889	4,000	1,000
Eagle Area	319,598	571,340	555,490	499,572	469,954	343,635	528,443	28,872
Gypsum Area	656,694	1,101,200	1,506,643	1,541,545	1,583,753	1,251,601	1,592,013	50,468
Edwards Area	319,038	496,190	671,428	710,518	694,712	589,483	694,269	(16,249)
Outdoor Recreation	73,270	124,513	124,613	301,783	188,298	181,198	235,050	(66,733)
Investment Income	155,989	(11,542)	(63,572)	30,000	200,000	186,474	90,000	60,000
Sponsorship Income	-	-	-	-	-	-	17,500	17,500
Contribution Income	-	-	-	26,000	16,000	16,000	26,000	-
Scholarship Revenue	-	-	1,670	1,250	1,250	766	1,350	100
Sponsorship and Fundraising Rev.	44,230	49,660	36,000	47,500	27,000	26,208	25,000	(22,500)
Event sponsorship	-	-	-	13,250	49,500	49,020	45,000	31,750
Grant Revenue	-	-	-	5,000	-	-	5,000	-
Grant Revenue- CHF	10,000	86,062	101,935	96,145	96,145	96,145	-	(96,145)
Other Income	71,260	31,433	11,016	5,000	9,500	6,921	5,000	-
Conservation Trust Fund (CTF)	226,759	277,151	334,781	252,120	288,224	230,180	277,961	25,841
<b>Total Revenue</b>	<b>4,718,058</b>	<b>5,627,679</b>	<b>6,525,849</b>	<b>6,774,175</b>	<b>6,878,328</b>	<b>6,176,829</b>	<b>8,159,868</b>	<b>1,385,693</b>
<b>Expenditures</b>								
Administration	1,272,023	1,599,176	1,736,340	1,872,552	2,023,415	1,467,368	2,005,774	(133,222)
Eagle Area	672,952	753,309	774,881	893,328	842,270	575,602	964,382	(71,053)
Eagle cost recovery	47%	76%	72%	56%	56%	60%	55%	
Gypsum Area	1,297,002	1,372,454	1,747,137	1,874,079	1,819,836	1,316,580	1,918,877	(44,798)
Gypsum cost recovery	51%	80%	86%	82%	87%	95%	83%	
TOG reimbursement	(320,154)	(135,627)	(120,247)	(166,267)	(118,042)	(32,490)	(163,432)	(2,835)
Edwards Area	504,150	585,210	689,230	921,061	857,808	579,678	939,059	(17,998)
Edwards cost recovery	63%	85%	97%	77%	81%	102%	74%	
Outdoor Recreation (OR)	134,535	172,183	171,940	361,332	336,671	264,832	353,745	7,587
OR cost Recovery	54%	72%	72%	84%	56%	68%	66%	
Conservation Trust Fund (CTF)	191,948	287,176	246,567	319,430	325,181	228,041	368,948	49,518
	118%	97%	136%	79%	89%	101%	75%	
<b>Total Expenditures before capital</b>	<b>3,752,456</b>	<b>4,633,881</b>	<b>5,245,849</b>	<b>6,075,515</b>	<b>6,087,140</b>	<b>4,399,612</b>	<b>6,387,352</b>	<b>(212,801)</b>
<b>Capital Expenditures</b>								
Capital Expenditures - CPF	107,092	283,758	186,372	370,955	300,460	293,824	2,934,600	2,563,645
Capital Expenditures - CTF	1,024,779	652,594	280,358	60,000	-	-	110,000	50,000
<b>Total Capital Expenditures</b>	<b>1,131,871</b>	<b>936,352</b>	<b>466,730</b>	<b>430,955</b>	<b>300,460</b>	<b>293,824</b>	<b>3,044,600</b>	<b>2,613,645</b>
Fund transfer to CTF	989,968	662,619	192,144	(127,310)	(36,957)	2,138	(200,987)	-
Fund transfer from GF	(989,968)	(662,619)	(192,144)	127,310	36,957	(2,138)	200,987	-
Fund transfer to CPF	-	-	-	-	-	-	(1,650,600)	-
Fund transfer from GF	-	-	-	-	-	-	1,650,600	-
<b>Excess revenue over/(under) Exp.</b>	<b>(166,269)</b>	<b>57,446</b>	<b>813,270</b>	<b>267,705</b>	<b>490,729</b>	<b>1,483,393</b>	<b>(1,272,084)</b>	<b>(1,015,151)</b>
<b>Beg. Fund Balance</b>	<b>4,528,199</b>	<b>4,361,930</b>	<b>4,419,379</b>	<b>4,938,854</b>	<b>5,232,649</b>	<b>5,232,649</b>	<b>5,723,378</b>	
Fund transfer - Restricted reserve to CPF							(3,000,000)	
Fund transfer - Restricted reserve from GF							3,000,000	
<b>Ending Fund Balance</b>	<b>4,361,930</b>	<b>4,419,376</b>	<b>5,232,649</b>	<b>5,206,559</b>	<b>5,723,378</b>	<b>6,716,042</b>	<b>4,451,294</b>	
<b>FB breakdown</b>								
Tabor restricted fund balance	156,000	171,000	190,000	203,000	197,000	203,000	197,000	
Operating Reserve	1,018,151	1,192,378	1,311,462	1,560,445	1,560,445	1,560,445	1,637,696	
Capital Reserve (CPF)	1,000,000	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	1,716,000	
Unrestricted	2,187,779	2,055,998	731,187	443,114	965,932	1,952,597	900,598	

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

Revenue	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Assessed Valuation	744,656,480	750,097,830	846,952,980	846,984,370	846,984,370		1,255,854,180	
Mill Levy	3.650	3.650	3.650	3.650	3.650		3.65	
Mill Levy credit							(0.10)	
Property taxes	2,703,367	2,747,315	3,074,703	3,091,493	3,091,493	3,073,796	4,458,282	1,366,789
Specific ownership taxes	134,995	150,075	166,817	150,000	157,000	120,512	155,000	5,000
Property tax penalties and Interest	2,858	4,282	4,326	3,000	5,500	4,889	4,000	1,000
Eagle Area	319,598	571,340	555,490	499,572	469,954	343,635	528,443	28,872
Gypsum Area	656,694	1,101,200	1,506,643	1,541,545	1,583,753	1,251,601	1,592,013	50,468
Edwards Area	319,038	496,190	671,428	710,518	694,712	589,483	694,269	(16,249)
Outdoor Recreation	73,270	124,513	124,613	301,783	188,298	181,198	235,050	(66,733)
Investment Income	155,989	(11,542)	(63,572)	30,000	200,000	186,474	90,000	60,000
Sponsorship Income	-	-	-	-	-	-	17,500	17,500
Contribution Income	-	-	-	26,000	16,000	16,000	26,000	-
Scholarship Revenue	-	-	1,670	1,250	1,250	766	1,350	100
Sponsorship and Fundraising Rev.	44,230	49,660	36,000	47,500	27,000	26,208	25,000	(22,500)
Event sponsorship	-	-	-	13,250	49,500	49,020	45,000	31,750
Grant Revenue	-	-	-	5,000	-	-	5,000	-
Grant Revenue- CHF	10,000	86,062	101,935	96,145	96,145	96,145	-	(96,145)
Other Income	71,260	31,433	11,016	5,000	9,500	6,921	5,000	-
<b>Total Revenue</b>	<b>4,491,299</b>	<b>5,350,528</b>	<b>6,191,069</b>	<b>6,522,055</b>	<b>6,590,104</b>	<b>5,946,649</b>	<b>7,881,907</b>	<b>1,359,852</b>
<b>Expenditures</b>								
Administration	1,272,023	1,599,176	1,736,340	1,872,552	2,023,415	1,467,368	2,005,774	(133,222)
Eagle Area	672,952	753,309	774,881	893,328	842,270	575,602	964,382	(71,053)
Eagle cost recovery	47%	76%	72%	56%	56%	60%	55%	
Gypsum Area	1,297,002	1,372,454	1,747,137	1,874,079	1,819,836	1,316,580	1,918,877	(44,798)
Gypsum cost recovery	51%	80%	86%	82%	87%	95%	83%	
TOG reimbursement	(320,154)	(135,627)	(120,247)	(166,267)	(118,042)	(32,490)	(163,432)	(2,835)
Edwards Area	504,150	585,210	689,230	921,061	857,808	579,678	939,059	(17,998)
Edwards cost recovery	63%	85%	97%	77%	81%	102%	74%	
Outdoor Recreation (OR)	134,535	172,183	171,940	361,332	336,671	264,832	353,745	7,587
OR cost Recovery	54%	72%	72%	84%	56%	68%	66%	
<b>Total Expenditures before capital</b>	<b>3,560,508</b>	<b>4,346,705</b>	<b>4,999,282</b>	<b>5,756,085</b>	<b>5,761,959</b>	<b>4,171,571</b>	<b>6,018,404</b>	<b>(262,319)</b>
<b>Capital Expenditures</b>								
Capital Expenditures - GF	107,092	283,758	186,372	370,955	300,460	293,824	-	2,563,645
<b>Total Capital Expenditures</b>	<b>107,092</b>	<b>283,758</b>	<b>186,372</b>	<b>370,955</b>	<b>300,460</b>	<b>293,824</b>	<b>-</b>	<b>2,563,645</b>
Fund transfer to CTF	(989,968)	(662,619)	(192,144)	(127,310)	(36,957)	2,138	(200,987)	-
Fund transfer to CPF	-	-	-	-	-	-	(934,600)	-
Fund transfer to CPF	-	-	-	-	-	-	(716,000)	-
<b>Excess revenue over/(under) Exp.</b>	<b>(166,269)</b>	<b>57,446</b>	<b>813,270</b>	<b>267,705</b>	<b>490,729</b>	<b>1,483,393</b>	<b>11,916</b>	<b>(941,474)</b>
<b>Beg. Fund Balance</b>	<b>4,528,199</b>	<b>4,361,930</b>	<b>4,419,379</b>	<b>4,938,854</b>	<b>5,232,649</b>	<b>5,232,649</b>	<b>5,723,378</b>	
Fund transfer - Restricted reserve to CPF							(3,000,000)	
<b>Ending Fund Balance</b>	<b>4,361,930</b>	<b>4,419,376</b>	<b>5,232,649</b>	<b>5,206,559</b>	<b>5,723,378</b>	<b>6,716,042</b>	<b>2,735,294</b>	
<b>FB breakdown</b>								
Tabor restricted fund balance	156,000	171,000	190,000	203,000	197,000	203,000	197,000	
Operating Reserve	1,018,151	1,192,378	1,249,820	1,560,445	1,560,445	1,560,445	1,637,696	
Capital Reserve (CPF)	1,000,000	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	
Unrestricted	2,187,779	2,055,998	792,829	443,113	965,932	1,952,597	900,598	

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  
Conservation Trust Fund

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
CTF State Distributions	127,491	157,169	166,735	152,000	162,000	132,383	160,000	8,000
CTF - Grant and Sponsorship Revenue	25,000	4,556	53,728	8,000	5,000	3,200	8,000	-
CTF - Eagle Complex Field Rentals	1,990	20,556	26,183	19,725	34,870	31,388	39,395	19,670
CTF - Freedom Park Field Rentals	19,778	52,870	56,635	51,395	65,354	63,209	60,066	8,671
CTF - Freedom Park Eagle County Reimb	52,500	42,000	31,500	21,000	21,000	-	10,500	(10,500)
<b>Total Revenue</b>	<b>226,759</b>	<b>277,151</b>	<b>334,781</b>	<b>252,120</b>	<b>288,224</b>	<b>230,180</b>	<b>277,961</b>	<b>25,841</b>
<b>Expenditures</b>								
Eagle Complex Salaries	20,634	40,732	33,374	34,750	29,000	19,643	23,721	(11,029)
Eagle Complex Maint. Hourly - FT	-	-	-	22,100	21,100	16,059	35,611	13,511
Eagle Complex Maint. Hourly Wages - PT	-	-	-	-	11,663	11,663	13,000	13,000
401a Payroll Tax	1,553	3,123	2,341	2,930	3,430	2,697	3,603	673
Medicare and other taxes	-	-	-	793	1,000	789	960	167
Unemployment	-	-	-	-	-	-	178	178
Medical Coverage Premiums	5,786	6,168	6,226	18,756	15,000	9,974	14,411	(4,345)
Retirement Benefits - 457 Match	701	739	791	2,912	2,000	1,652	3,933	1,021
Eagle Complex Maintenance Equipment	-	4,492	1,748	2,300	1,000	555	2,300	-
Eagle Complex Sports Equipment/Goals	4,338	2,400	-	2,000	-	-	2,000	-
Eagle Complex Electric	9,520	20,278	20,451	20,000	20,000	16,074	20,000	-
Eagle Complex Internet and IT Equipment	-	2,329	2,753	2,652	2,652	2,093	2,640	(12)
Eagle Complex Natural Gas	3,082	3,299	5,189	4,500	4,000	2,575	4,900	400
Eagle Complex Trash Service	2,238	2,890	1,675	3,200	2,600	1,267	2,550	(650)
Eagle Complex Portable Toilets	954	680	2,700	750	2,000	1,995	1,000	250
Eagle Complex Water/Sewer	1,010	1,023	1,300	1,400	1,300	985	1,520	120
Eagle Complex Maintenance Supplies	7,580	10,540	8,655	10,250	14,000	11,808	15,250	5,000
Eagle Complex Maintenance Service	2,312	6,969	6,327	7,430	6,500	4,418	8,330	900
Freedom Park Maintenance Salaries	44,804	54,411	44,485	19,750	23,750	19,398	20,596	846
Freedom park Maint. hourly Wages - FT	-	-	-	42,465	36,000	22,867	44,728	2,263
Freedom Park Maint. Hourly Wages - PT	-	-	-	-	5,000	3,502	10,000	10,000
401a Payroll Tax	2,998	3,785	3,383	3,300	3,300	2,559	3,780	480
Medicare and other taxes	-	-	-	761	961	752	1,047	286
Unemployment	-	-	-	-	-	-	196	196
Medical Coverage Premiums	10,318	10,913	11,058	19,075	17,000	12,879	16,349	(2,726)
Retirement Benefits - 457 Match	1,759	1,806	1,968	2,250	2,000	1,655	4,532	2,282
Freedom Park Sports Equipment/Goals	2,400	2,514	-	2,000	2,000	-	3,000	1,000
Freedom Park Trash Service	2,451	3,953	6,035	4,825	6,854	5,174	6,690	1,865
Freedom Park Maintenance Equipment	928	2,156	1,251	1,500	1,175	909	2,100	600
Freedom Park Maintenance Supplies	14,438	28,147	27,855	36,502	30,502	22,109	41,172	4,670
Freedom Park Janitorial Services Contract	9,008	15,308	15,865	16,069	22,158	18,878	23,300	7,231
Freedom Park Maint. Services Contract	22,906	12,968	12,610	16,922	15,000	3,881	17,298	376
FP Outdoor Ice Rink Maint. Expense	16,960	37,821	18,037	7,000	8,000	2,633	7,400	400
McCoy Park Maint. Services Contract	-	3,627	814	4,800	4,800	-	4,800	-
McCoy Park Property Lease	1,500	1,500	4,627	1,500	6,000	5,598	1,500	-
McCoy Park Electric	488	510	570	552	750	574	552	-
McCoy Park Portable Toilets	1,282	1,490	3,240	1,936	1,936	-	3,000	1,064
McCoy Park Maintenance Supplies	-	605	1,240	1,500	750	425	1,000	(500)
<b>Total Expenditures</b>	<b>191,948</b>	<b>287,176</b>	<b>246,567</b>	<b>319,430</b>	<b>325,181</b>	<b>228,041</b>	<b>368,948</b>	<b>49,518</b>



**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**  
**Capital Project Fund (new in 2024)**

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Computer Equipment	15,822	67,658	16,774	12,600	14,000	7,974	19,850	7,250
Vehicle replacement	-	-	-	-	-	-	35,000	35,000
Reserve study	-	-	13,750	-	13,750	13,750	-	-
Eagle Area Minor Projects	910	-	5,589	-	14,000	13,389	44,150	44,150
EPIR Capital Replacement Fund Contribution	40,000	50,000	50,000	50,000	175,000	175,000	50,000	-
Gypsum Area Minor Projects	-	12,314	24,132	-	6,180	6,180	8,500	8,500
GRC Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
Edwards Area Minor Projects	360	10,833	26,127	-	2,000	2,000	55,100	55,100
Field House Capital Replacement Funding	-	-	-	233,810	-	-	185,000	(48,810)
Capital replacement and repairs	-	92,953	-	-	-	-	-	-
Edwards E sports	-	-	-	24,545	25,530	25,530	-	(24,545)
EFH Turf replacement	-	-	-	-	-	-	130,000	130,000
Awning Repair	-	-	-	-	-	-	28,500	28,500
Hot water heater	-	-	-	-	-	-	3,500	3,500
Eagle Pool Contributions	-	-	-	-	-	-	2,000,000	2,000,000
Eagle Pool annual debt service	-	-	-	-	-	-	325,000	325,000
<b>Total Capital Expenditures</b>	<b>107,092</b>	<b>283,758</b>	<b>186,372</b>	<b>370,955</b>	<b>300,460</b>	<b>293,824</b>	<b>2,934,600</b>	<b>2,563,645</b>
Transfer from GF							934,600	
Transfer from GF							716,000	
<b>Total Other Financing Sources</b>							<b>1,650,600</b>	
<b>Excess of Revenues and Other financing sources Over (Under) Expenditures</b>							<b>(1,284,000)</b>	
Fund Balance - Beginning							-	
Fund transfer - Restricted reserve from GF							3,000,000	
<b>Fund Balance - Ending</b>							<b>1,716,000</b>	

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 - Administration

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Program Sponsorship Revenue	44,230	49,660	36,000	47,500	27,000	26,208	25,000	(22,500)
Event Sponsorship	-	-	-	13,250	49,500	49,020	45,000	31,750
Grant Revenue	-	-	-	5,000	-	-	5,000	-
Grant Rev- CO Health Foundation	10,000	86,062	101,935	96,145	96,145	96,145	-	(96,145)
Other Income	71,260	31,433	11,016	5,000	9,500	6,921	5,000	-
Property Taxes	2,703,367	2,747,315	3,074,703	3,091,493	3,091,493	3,073,796	4,458,282	1,366,789
Specific Ownership (Auto) Taxes	134,995	150,075	166,817	150,000	157,000	120,512	155,000	5,000
Prop Tax Penalty & Interest Inc	2,858	4,282	4,326	3,000	5,500	4,889	4,000	1,000
Sponsorship Income	-	-	-	-	-	-	17,500	17,500
Contribution Income	-	-	-	26,000	16,000	16,000	26,000	-
Scholarship Revenue	-	-	1,670	1,250	1,250	766	1,350	100
Investment income	155,989	(11,542)	(63,572)	30,000	200,000	186,474	90,000	60,000
<b>Total Revenue</b>	<b>3,122,699</b>	<b>3,057,285</b>	<b>3,332,895</b>	<b>3,468,638</b>	<b>3,653,388</b>	<b>3,580,731</b>	<b>4,832,132</b>	<b>1,363,494</b>
<b>Expenditures</b>								
Administration Salaries	506,888	512,211	633,844	650,870	625,870	443,460	694,817	(43,947)
Administration Hourly Wages - Full Time	-	-	-	51,572	51,572	38,107	53,705	(2,133)
Administration Hourly Wages - Part Time	12,211	12,814	13,389	27,987	20,000	17,886	34,002	(6,015)
Employee Bonuses	36,992	39,019	4,450	35,900	55,900	15,781	58,900	(23,000)
401a Payroll Tax	36,715	36,786	41,221	37,742	36,000	23,948	33,970	3,772
Medicare and other taxes	-	-	-	12,878	12,000	8,216	11,347	1,531
Unemployment	-	-	-	-	-	-	2,348	(2,348)
Medical Coverage Premiums	102,555	110,988	101,438	135,243	115,243	83,942	133,699	1,544
HSA & FSA	1,159	985	3,330	8,300	8,300	5,610	8,300	-
Employee Stipend	11,760	11,892	13,631	16,200	20,700	13,950	31,200	(15,000)
Employee Uniforms	2,812	3,263	1,146	5,250	5,550	1,416	5,850	(600)
Retirement Benefits - 457 Match	35,715	45,249	43,459	58,702	48,702	33,469	64,852	(6,150)
Workers Compensation	31,036	60,149	34,819	55,000	45,000	40,137	55,000	-
<b>Total Personnel Expenditures</b>	<b>777,843</b>	<b>833,356</b>	<b>890,726</b>	<b>1,095,644</b>	<b>1,044,837</b>	<b>725,922</b>	<b>1,187,990</b>	<b>(92,346)</b>

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 - Administration

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
<b>Other Expenditures</b>								
Office Supplies	4,529	3,216	3,623	2,630	2,930	2,315	2,380	250
Meeting Expenses	1,155	2,101	4,577	4,320	5,000	3,911	5,220	(900)
Employee Relations	9,562	6,869	17,274	18,500	18,500	9,943	18,500	-
District Vehicle Fuel & Maintenance	7,210	12,433	14,134	15,500	19,000	15,319	15,500	-
Fundraising Expense - MRF	-	183	2,622	10,180	10,180	3,125	9,100	1,080
Software Fees - Registration System	22,797	37,236	17,209	21,342	17,000	11,092	21,342	-
Board of Directors Compensation	5,693	6,000	5,100	8,800	8,800	5,500	8,800	-
Legal Services	27,068	28,597	33,895	30,000	40,000	31,424	30,000	-
Dues, Subscriptions, Books	10,360	9,044	11,824	8,844	8,844	7,908	15,844	(7,000)
Treasurer Fees (Eagle Co)	81,187	82,548	92,371	92,741	92,741	92,396	133,689	(40,948)
Property & Liability Insurance	36,268	43,334	70,773	73,849	80,000	79,754	91,394	(17,545)
Youth Program Scholarship Expense	33,473	11,197	26,614	16,500	20,000	14,723	16,500	-
Conferences and Training	9,576	11,815	14,143	27,350	24,000	13,119	33,600	(6,250)
Community Partnership Grant Expense	-	-	1,028	10,000	10,000	5,438	19,500	(9,500)
Accounting Services	34,277	30,652	33,274	30,200	30,200	17,597	30,100	100
Audit Services	9,750	9,975	10,275	10,500	10,600	10,600	10,815	(315)
ERP software fees	-	30,274	14,812	-	-	-	-	-
Election Management Expense	26,707	99,704	126,920	20,000	17,000	15,862	-	20,000
Credit Card Processor Fees	28,280	47,428	66,648	64,206	75,206	55,101	74,206	(10,000)
Employee Recruitment Expense	3,477	4,665	8,285	11,220	17,000	16,319	12,470	(1,250)
Volunteer Appreciation/Recognition Expense	-	2,844	86	2,508	2,508	1,301	2,508	-
Payroll Processing Fee	26,457	28,107	44,771	38,130	46,130	38,127	47,670	(9,540)
Sponsorship Expenses	9,031	25,860	5,282	3,500	12,000	10,065	2,250	1,250
Consulting	4,759	11,591	11,625	7,000	64,268	48,157	28,200	(21,200)
Marketing and Communication Expense	26,321	35,087	50,066	44,410	38,228	27,185	39,428	4,982
Elections - Communication Expense	-	-	-	1,000	1,000	782	-	1,000
CO Health Foundation Grant Exp	-	86,062	53,520	96,145	96,145	26,921	-	96,145
Community Event Expense	-	16,555	28,444	21,235	60,000	57,773	62,673	(41,438)
Community Engagement expense	-	-	-	-	-	-	2,500	(2,500)
Computer/IT/Phone Services	70,033	69,170	76,423	86,298	86,298	54,690	83,594	2,704
Contribution expenses	-	-	-	-	65,000	65,000	-	-
Contingency	6,210	13,273						
<b>Total Other Expenditures</b>	<b>494,180</b>	<b>765,820</b>	<b>845,614</b>	<b>776,908</b>	<b>978,578</b>	<b>741,447</b>	<b>817,784</b>	<b>(40,875)</b>
<b>Total Expenditures</b>	<b>1,272,023</b>	<b>1,599,176</b>	<b>1,736,340</b>	<b>1,872,552</b>	<b>2,023,415</b>	<b>1,467,368</b>	<b>2,005,774</b>	<b>(133,222)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>1,850,676</b>	<b>1,458,109</b>	<b>1,596,554</b>	<b>1,596,086</b>	<b>1,629,973</b>	<b>2,113,363</b>	<b>2,826,359</b>	<b>1,230,273</b>

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 Area

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Eagle Program Sponsorship Allocation	12,500	15,000	17,500	17,500	17,500	17,500	17,500	-
Eagle Rec Kids Revenues	1,802	57,671	62,267	51,250	36,000	35,477	35,525	(15,725)
Grant revenue	-	-	44,135	35,308	26,481	26,481	-	(35,308)
Eagle Non-Sports Revenues	-	660	2,398	700	525	175	1,400	700
Eagle Youth power after school program revenue	-	-	-	7,054	7,054	-	7,054	-
Eagle Active older adult program revenue	-	-	-	250	-	-	225	(25)
Eagle Adult Sports Program Revenue	30,487	65,675	70,923	64,580	64,580	61,312	67,170	2,590
Eagle Youth Sports Program Revenue	51,020	118,769	112,092	120,550	112,092	87,835	135,285	14,735
Eagle Aquatics - Swim team lesson revenue	2,344	26,795	8,313	-	-	-	-	-
Eagle Fitness	-	-	1,700	360	1,600	1,540	1,860	1,500
Memberships/Season Passes	100	48,510	-	-	-	-	-	-
Eagle Admissions - Daily Passes	84,696	74,685	30,964	13,833	15,000	14,942	32,000	18,167
Eagle Admissions - Punch cards	820	17,150	10,861	9,680	9,680	1,950	10,500	820
Eagle Skate Sharpening	4,632	5,711	7,918	6,500	6,500	3,945	7,500	1,000
Eagle Facility Rentals	108,213	115,931	156,954	143,654	143,654	74,505	182,119	38,466
Eagle Equipment/Skate Rental	3,699	5,687	7,752	6,000	6,000	3,655	7,000	1,000
Eagle Facility Advertising Revenue	6,500	7,000	11,750	12,250	12,250	6,000	12,250	-
Eagle Resale	3,728	5,604	5,770	3,250	3,250	2,037	5,000	1,750
Eagle Concessions/Vending	921	1,256	556	1,080	115	115	1,080	-
Eagle - Other Revenues	6,851	-	1,462	1,200	3,500	3,307	1,200	-
Eagle Fun-raising Events	92	120	-	800	400	-	800	-
Eagle Events & Parties	1,193	5,116	2,174	3,773	3,773	2,859	2,975	(798)
<b>Total Revenue</b>	<b>319,598</b>	<b>571,340</b>	<b>555,490</b>	<b>499,572</b>	<b>469,954</b>	<b>343,635</b>	<b>528,443</b>	<b>28,872</b>

**Expenditures**

Eagle Facility Salaries	199,500	201,561	249,940	315,568	305,568	226,384	352,863	(37,295)
Eagle Maint/Cleaning Hourly Wages - FT	-	-	-	20,370	21,000	13,555	26,271	(5,901)
Eagle Rec Kids Hourly Wages - PT	313	12,644	16,678	28,040	11,500	11,474	18,833	9,207
Eagle Non-Sports Programs Hourly Wages - PT	-	1,711	-	126	204	54	266	(140)
Eagle Youth power after school Wages - PT	-	-	-	2,189	-	-	2,448	(259)
Eagle Adult Sports Hourly Wages - PT	22,119	23,394	29,609	36,124	30,124	19,521	31,020	5,104
Eagle Youth Sports Hourly Wages - PT	15,231	13,879	16,985	17,465	17,465	10,483	18,528	(1,063)
Eagle Aquatics Hourly Wages - PT	36,072	45,216	3,518	-	-	-	-	-
Eagle Fitness Hourly Wages - PT	125	1,593	2,835	1,425	3,000	2,435	1,425	-
Eagle Maint/Cleaning Hourly Wages - PT	27,112	27,449	27,679	19,812	19,812	8,100	19,812	-
Eagle Front Desk Hourly Wages - PT	31,789	33,076	29,720	15,623	15,623	6,526	15,623	-
Eagle Concessions Hourly Wages - PT	-	-	-	1,399	-	-	1,399	-
Eagle Events/Parties Hourly Wages - PT	-	-	-	342	-	-	342	-
Eagle Rink Hourly Wages - PT	30,981	24,835	22,080	21,562	21,562	8,388	21,562	-
401a Payroll Tax	25,565	26,739	27,656	27,167	25,167	16,446	28,894	(1,727)
Medicare and other taxes	-	-	-	9,429	9,429	5,023	9,049	380
Unemployment	-	-	-	-	-	-	1,063	(1,063)
Medical Coverage Premiums	71,515	71,753	75,011	96,145	96,145	73,352	105,271	(9,126)
Retirement Benefits - 457 Match	13,599	13,977	15,254	21,341	18,341	12,975	22,913	(1,572)
<b>Total Wages and Benefits</b>	<b>473,921</b>	<b>497,827</b>	<b>516,964</b>	<b>634,127</b>	<b>594,940</b>	<b>414,715</b>	<b>677,582</b>	<b>(43,455)</b>



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 Area

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
<b>Other Expenditures</b>								
Eagle Staff Uniforms	1,131	1,487	892	1,000	1,000	136	600	400
Eagle Employee Relations	318	647	580	800	800	204	800	-
Eagle Staff Training Expense	275	687	880	500	400	(900)	600	(100)
Eagle Office Supplies	550	684	689	500	500	297	500	-
Eagle Janitorial & Medical Supplies	2,567	2,657	3,477	3,500	3,500	2,314	3,500	-
Eagle Maintenance Supplies	4,383	2,991	4,266	4,550	4,550	506	4,500	50
Eagle Pool - Operations expenses	8,627	15,284	6,675	-	-	-	-	-
Eagle Resale Items	1,692	3,395	3,788	2,100	2,100	1,004	2,200	(100)
Eagle Concession Supplies	391	-	686	600	600	-	600	-
Eagle Copier and Office Equip	4,078	4,368	3,800	4,332	4,332	2,862	4,332	-
Eagle Marketing and Communications Expense	1,836	2,047	1,457	1,000	4,100	3,167	1,500	(500)
Eagle Sales Tax	319	895	512	200	200	146	200	-
Eagle Building Maintenance Service	31,758	53,943	41,365	39,996	30,000	20,928	42,000	(2,004)
Eagle Landscaping Expense	2,686	4,581	8,868	4,000	2,500	1,081	4,000	-
Eagle Rink Supplies & Equipment	7,256	15,331	9,006	9,400	9,000	7,845	10,000	(600)
Eagle Events/Parties Expense	-	1,097	1,348	800	800	585	800	-
Eagle Rec Kids Program Expense	1,676	9,771	7,590	8,326	5,326	3,625	6,113	2,213
Eagle Non-Sports Program expense	-	383	291	150	232	82	300	(150)
Eagle Youth power after school Progm. expense	-	-	-	600	-	-	600	-
Eagle active older adult Program Expense	-	-	-	75	-	-	150	(75)
Eagle Adult Sports Program Expense	2,545	4,320	6,743	4,944	18,000	16,428	12,083	(7,139)
Eagle Youth Sports Program Expense	28,069	31,000	35,258	52,140	42,890	30,338	55,991	(3,851)
Eagle Adult Hockey Jerseys	-	-	-	4,250	-	-	4,250	-
Eagle Aquatics - Program Expense	123	3,326	4,415	-	-	-	-	-
Eagle Aquatics - Swim Team Program Expense	(61)	1,076	3,063	-	-	-	-	-
Eagle Internet/Telephone/Cable	7,500	5,899	7,147	6,955	6,700	4,847	7,350	(395)
Eagle Electric	45,937	47,151	48,217	53,500	48,500	30,501	55,000	(1,500)
Eagle Natural Gas	24,238	25,013	41,882	40,000	47,000	27,901	55,030	(15,030)
Eagle Security	1,758	3,086	3,394	4,184	3,500	473	3,801	383
Eagle Water/Sewer/Trash	19,379	14,363	11,629	10,800	10,800	6,518	10,000	800
<b>Total Exp. Other than Wages and Benefits</b>	<b>199,031</b>	<b>255,482</b>	<b>257,917</b>	<b>259,202</b>	<b>247,330</b>	<b>160,886</b>	<b>286,800</b>	<b>(27,598)</b>
<b>Total Expenditures</b>	<b>672,952</b>	<b>753,309</b>	<b>774,881</b>	<b>893,328</b>	<b>842,270</b>	<b>575,602</b>	<b>964,382</b>	<b>(71,053)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(353,354)</b>	<b>(181,969)</b>	<b>(219,391)</b>	<b>(393,757)</b>	<b>(372,316)</b>	<b>(231,966)</b>	<b>(435,939)</b>	<b>(42,182)</b>

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 Area

	2020	2021	2022	2023	YTD Sep 2023		YOY Variance	
Account Name	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Gypsum Program Sponsorship Allocation	12,600	15,000	17,500	17,500	17,500	17,500	17,500	-
Gypsum Scholarship Program Allocation	3,500	-	-	3,500	3,500	-	3,500	-
Gypsum Rec Kids Revenues	74,653	109,075	97,788	75,150	82,623	76,158	82,850	7,700
Grant revenue	-	-	44,135	35,308	35,308	35,308	-	(35,308)
Gypsum Non-Sports Program Revenues	1,853	5,536	5,286	4,900	1,535	1,175	4,250	(650)
Gypsum Active older adult program revenue	-	-	-	4,980	-	-	2,660	(2,320)
Gypsum Adult Sports Program Revenue	-	-	200	1,400	1,400	-	1,400	-
Gypsum Youth Sports Program Revenue	25,489	23,935	42,590	48,570	48,570	35,087	48,400	(170)
Gypsum Gymnastics Revenue	82,064	233,179	220,673	190,000	190,000	180,244	197,715	7,715
Gypsum Gymnastics Meet Revenue	7,360	20,163	51,475	33,075	21,000	19,749	24,450	(8,625)
Gypsum Aquatics - Swim Lesson Prog. Rev	15,086	17,733	25,431	55,596	20,000	14,906	43,476	(12,120)
Gyp. Creek Aquatics - Daily Passes revenue	415	7,106	14,396	23,000	23,000	22,139	22,818	(182)
Gypsum Fitness	6,045	7,549	16,877	37,280	23,455	16,881	32,110	(5,170)
Gypsum Admissions - Memberships	277,662	507,533	761,647	801,922	915,000	682,646	936,679	134,757
Gypsum Admissions - Daily Passes	49,936	75,940	112,310	116,000	87,158	59,568	83,144	(32,856)
Gypsum Admissions - Punch cards	16,860	29,921	24,798	34,000	30,000	21,017	25,745	(8,255)
Gypsum Facility Rentals	1,210	850	26,952	20,860	30,000	23,698	30,100	9,240
Gypsum Tenant Lease Revenue	22,070	22,733	25,918	27,360	27,360	20,525	28,164	804
Gypsum Resale	1,489	2,294	2,955	2,244	2,244	1,970	3,027	783
Gypsum Concessions/Vending	1,316	2,091	3,737	3,600	3,000	2,950	3,600	-
Gypsum Other Revenue	54,262	9,210	8,637	-	15,000	15,286	-	-
Gypsum Events & Parties	2,754	10,961	2,960	5,000	5,000	3,750	-	(5,000)
Gypsum Child Watch Admissions	70	391	382	300	1,100	1,045	425	125
<b>Total Revenue</b>	<b>656,694</b>	<b>1,101,200</b>	<b>1,506,643</b>	<b>1,541,545</b>	<b>1,583,753</b>	<b>1,251,601</b>	<b>1,592,013</b>	<b>50,468</b>
<b>Expenditures</b>								
Gypsum Facility Salaries	294,172	286,339	325,874	460,362	385,362	251,126	489,577	(29,215)
Gypsum Maint/Cleaning Hourly Wages - FT	-	-	-	74,993	74,993	54,891	80,160	(5,167)
Gypsum Gymnastics Hourly Wages - FT	-	-	-	35,800	25,800	17,634	34,650	1,150
Gypsum Rec Kids Hourly Wages - PT	58,402	51,820	73,179	50,008	55,008	46,429	48,590	1,418
Gypsum Non-Sports Hourly Wages - PT	-	1,988	354	1,507	700	118	1,026	481
Gypsum Summer Lunch Hourly Wages - PT	-	-	-	1,330	-	-	-	1,330
Gypsum active older adult Wages - PT	-	-	-	1,080	-	-	-	1,080
Gypsum Adult Sports Hourly Wages - PT	-	-	-	600	600	-	600	-
Gypsum Youth Sports Hourly Wages - PT	1,191	1,829	1,733	5,601	3,601	1,250	5,784	(183)
Gypsum Gymnastics Hourly Wages - PT	57,942	72,897	70,753	22,943	42,401	36,802	24,200	(1,257)
Gypsum Aquatics Hourly Wages - PT	90,198	88,457	116,345	132,614	120,000	89,185	100,000	32,614
Gypsum Creek Pool Hourly Wages - PT	-	21,638	22,986	20,924	25,924	23,260	20,111	813
Gypsum Fitness hourly Wages - PT	58,520	42,422	54,312	53,088	61,726	43,759	54,508	(1,420)
Gypsum Maint/Cleaning Hourly Wages - PT	63,491	51,681	51,918	23,706	19,228	15,283	12,503	11,203
Gypsum Front Desk Hourly Wages - PT	70,623	95,477	124,778	95,273	115,000	85,018	127,800	(32,527)
Gypsum Events/Parties Hourly Wages - PT	-	71	622	1,680	-	-	-	1,680
Gypsum Child Watch Hourly Wages - PT	9,339	15,649	25,518	28,697	28,697	20,177	32,760	(4,064)
401a Payroll Tax	44,948	45,730	52,181	43,790	40,790	30,741	46,745	(2,955)
Medicare and other taxes	-	-	-	16,255	16,255	11,397	16,937	(682)
Unemployment	-	-	-	-	-	-	1,780	(1,780)
Medical Coverage Premiums	77,924	78,557	85,448	170,772	140,772	84,790	138,148	32,624
Retirement Benefits - 457 Match	14,989	13,925	16,570	30,220	25,220	15,699	33,439	(3,219)
<b>Total Wages and Benefits</b>	<b>841,739</b>	<b>868,480</b>	<b>1,022,569</b>	<b>1,271,242</b>	<b>1,182,076</b>	<b>828,244</b>	<b>1,269,318</b>	<b>1,924</b>

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 Area

	2020	2021	2022	2023	YTD Sep 2023		YOY Variance	
Account Name	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
<b>Other Expenditures</b>								
Gypsum Facility Staff Uniforms	10,024	2,362	2,391	2,000	2,000	1,772	1,000	1,000
Gypsum Employee Relations	257	389	1,009	750	1,200	1,191	750	-
Gypsum Staff Training Expense	-	44	180	800	1,000	1,296	800	-
Gypsum Office Supplies	2,466	3,165	4,504	4,000	5,000	4,907	5,000	(1,000)
Gypsum Creek Pool - Operations expenses	3,888	9,906	20,259	25,719	11,719	3,960	21,118	4,601
Gypsum Adult Sports Program Equipment	-	-	-	280	280	-	280	-
Gypsum Janitorial & Medical Supplies	52,108	38,879	37,059	29,400	32,000	26,323	37,020	(7,620)
Gypsum Pool - Operations expenses	95	9,144	14,717	23,110	20,000	19,217	23,110	-
Gypsum Resale Expense	969	735	1,018	1,020	1,500	1,295	1,200	(180)
Gypsum Copier and Office Equip	4,534	5,206	5,598	5,640	6,640	5,534	5,640	-
Gypsum Marketing and Comm. Expense	5,002	5,358	5,158	4,500	4,500	3,333	2,500	2,000
Gypsum Sales Tax	109	115	227	250	250	118	250	-
Gypsum Maintenance Equip <\$5,000	-	-	-	1,300	750	430	-	1,300
Gypsum Maintenance Supplies	5,897	13,006	24,611	13,100	27,000	27,904	15,000	(1,900)
Gypsum Janitorial Services Contract	17,784	24,834	77,274	120	15,000	14,642	-	120
Gypsum Building Maintenance Service	84,617	66,784	101,589	67,370	80,000	83,669	70,000	(2,630)
Gypsum Rec Kids Program Expense	6,658	8,084	9,092	8,080	8,080	5,686	7,782	298
Gypsum Non-Sports Program Expense	138	506	176	1,350	600	188	1,200	150
Gypsum active older adult Program expense	-	-	-	2,500	250	-	1,000	1,500
Gypsum Adult Sports Program Expense	118	-	196	2,698	2,698	1,168	2,698	-
Gypsum Youth Sports Program Expense	16,710	23,536	27,623	31,665	27,415	15,019	36,948	(5,283)
Gypsum Gymnastics Program Expense	7,661	3,865	22,803	7,135	7,135	3,189	8,721	(1,586)
Gypsum Gymnastics Meet Expense	9,924	16,301	28,675	13,900	13,900	11,568	15,050	(1,150)
Gypsum Aquatics - Program Expense	3,794	13,434	12,681	11,460	11,460	8,824	10,820	640
Gypsum Fitness Program Expense	4,788	7,835	9,624	7,200	10,493	4,002	14,450	(7,250)
Gypsum Events/Parties Expense	-	3,642	1,808	2,000	2,000	1,287	1,200	800
Gypsum Child Watch Expense	-	61	162	150	150	391	150	-
Gypsum Internet/Telephone/Cable	14,344	7,338	8,010	8,540	8,540	6,167	8,280	260
Gypsum Electric	122,111	133,126	133,428	144,000	135,000	98,543	144,000	-
Gypsum Natural Gas	59,059	75,111	153,431	159,600	175,000	120,210	180,000	(20,400)
Gypsum Security/Fire Suppression	3,210	1,950	1,022	2,200	2,200	-	2,200	-
Gypsum Water/Sewer/Trash	18,362	26,751	20,242	21,000	24,000	16,505	31,392	(10,392)
Climbing expenses	94	2,507	-	-	-	-	-	-
Contingency	542	-	-	-	-	-	-	-
<b>Total Exp. Other than Wages and Benefits</b>	<b>455,263</b>	<b>503,974</b>	<b>724,568</b>	<b>602,837</b>	<b>637,760</b>	<b>488,337</b>	<b>649,559</b>	<b>(46,722)</b>
<b>Total Expenditures</b>	<b>1,297,002</b>	<b>1,372,454</b>	<b>1,747,137</b>	<b>1,874,079</b>	<b>1,819,836</b>	<b>1,316,580</b>	<b>1,918,877</b>	<b>(44,798)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(640,308)</b>	<b>(271,254)</b>	<b>(240,494)</b>	<b>(332,534)</b>	<b>(236,083)</b>	<b>(64,980)</b>	<b>(326,864)</b>	<b>5,670</b>
Split	(320,154)	(135,627)	(120,247)	(166,267)	(118,042)	(32,490)	(163,432)	2,835

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 Area

Account Name	2020	2021	2022	2023		YTD Sep 2023		YOY Variance
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Edwards Program Sponsorship Allocation	12,500	15,000	17,500	17,500	17,500	17,500	17,500	-
Edwards Scholarship Program Allocation	3,500	-	-	3,500	3,500	-	3,500	-
Edwards Rec Kids Revenues	49,810	79,276	91,875	75,150	75,150	71,470	77,475	2,325
Grant revenue	-	-	44,135	35,308	35,308	35,308	-	(35,308)
Edwards Non-Sports Revenues	30	1,605	1,256	4,550	525	320	4,250	(300)
Edwards Active older adult program revenue	-	-	-	4,980	500	-	4,110	(870)
Edwards Adult Sports Revenue	10,020	20,300	19,515	21,450	21,450	20,815	21,000	(450)
Edwards Youth Sports Revenue	20,663	36,774	57,183	83,430	83,430	68,999	81,736	(1,694)
Edwards Gymnastics Program Revenue	68,299	150,011	145,797	160,097	160,097	146,859	169,510	9,413
Edwards Gymnastics Meet Revenue	5,860	9,968	22,223	25,050	20,050	12,975	30,150	5,100
Edwards Antigravity Revenue	10,294	31,580	58,927	58,000	42,000	32,322	43,380	(14,620)
Edwards Admissions - Memberships	6,596	8,142	18,097	16,032	21,382	15,391	22,118	6,086
Edwards Admissions - Daily Passes	8,693	12,025	20,339	18,014	21,326	15,402	18,914	900
Edwards Facility/Turf Rentals	42,717	51,035	83,305	72,900	83,336	73,071	88,914	16,014
Edwards E sports revenue	-	-	-	-	-	-	12,345	12,345
Edwards E sports revenue (Old)	-	-	-	18,675	7,625	4,540	-	(18,675)
Edwards Facility Advertising Revenues	-	-	-	1,500	1,500	1,500	3,500	2,000
Edwards Tenant Lease Revenue	69,923	74,164	75,650	78,501	78,501	56,822	79,466	965
Edwards Resale	708	808	540	480	480	105	-	(480)
Edwards Concession/Vending	920	1,026	1,740	1,776	1,776	-	1,776	-
Edwards Other Revenue	7,061	-	1,137	-	4,000	4,065	-	-
Edwards Events- Parties	1,444	4,476	12,209	13,625	15,276	12,020	14,625	1,000
<b>Total Revenue</b>	<b>319,038</b>	<b>496,190</b>	<b>671,428</b>	<b>710,518</b>	<b>694,712</b>	<b>589,483</b>	<b>694,269</b>	<b>(16,249)</b>

**Expenditures**

Edwards Facility Salaries	187,549	190,382	261,744	337,227	322,227	226,818	345,498	(8,271)
Edwards Gymnastics Hourly Wages - FT	-	-	-	23,866	18,866	11,424	24,000	(134)
Edwards maint/cleaning hourly Wages - FT	-	-	-	25,933	20,933	11,307	22,587	3,346
Edwards Rec Kids Hourly Wages - PT	26,557	32,595	29,609	48,807	32,807	24,589	44,163	4,644
Edwards Non-Sports Hourly Wages - PT	-	-	-	1,417	400	-	1,026	391
Edwards active older adult Wages - PT	-	-	-	1,080	-	-	1,080	-
Edwards Adult Sports Hourly Wages - PT	10,953	5,740	10,022	13,680	13,680	10,580	11,710	1,970
Edwards Youth Sports Hourly Wages - PT	10,301	8,140	5,106	19,084	12,084	4,893	18,464	620
Edwards Gymnastics Hourly Wages - PT	22,739	41,115	40,503	18,354	27,892	23,851	22,075	(3,721)
Edwards Antigravity Hourly Wages - PT	2,937	8,315	14,349	10,450	13,450	9,803	12,100	(1,650)
Edwards Esports - PT	-	-	-	-	1,102	387	6,732	(6,732)
Edwards Maint/Cleaning Hourly Wages - PT	23,896	16,041	15,946	5,130	5,130	3,981	5,130	-
Edwards Front Desk Hourly Wages - PT	26,333	45,615	27,834	43,677	41,842	27,616	44,478	(801)
Edwards Events/Parties Hourly Wages - PT	994	-	1,051	1,824	3,378	2,948	-	1,824
Wages- Fitness	1,386	-	-	-	-	-	-	-
401a Payroll Tax	22,374	23,955	27,944	26,294	24,294	18,212	26,847	(553)
Medicare and other taxes	-	-	-	8,724	8,724	6,011	7,978	746
Unemployment	-	-	-	-	-	-	1,116	(1,116)
Medical Coverage Premiums	43,510	43,432	46,814	78,822	70,822	48,059	76,039	2,783
Retirement Benefits - 457 Match	10,832	11,863	15,534	24,247	18,000	12,025	23,117	1,130
<b>Total Wages and Benefits</b>	<b>390,361</b>	<b>427,193</b>	<b>496,457</b>	<b>688,616</b>	<b>635,631</b>	<b>442,961</b>	<b>694,140</b>	<b>(5,524)</b>

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 Area

Account Name	2020	2021	2022	2023		YTD Sep 2023		YOY Variance
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
<b>Other Expenditures</b>								
Edwards Facility Staff Uniforms	116	1,521	817	2,000	1,688	938	1,500	500
Edwards Employee Relations	344	766	392	1,200	575	124	720	480
Edwards Staff Training Expense	620	-	35	1,020	1,020	-	1,020	-
Edwards Office Supplies	345	385	851	1,440	975	402	900	540
Edwards Resale Items	234	-	-	480	480	-	1	479
Edwards Antigravity Equipment	-	-	-	2,475	2,475	-	2,725	(250)
Edwards Copier and Office Equipment	4,096	4,690	4,251	4,572	4,572	3,152	4,296	276
Edwards Marketing and Comm. Expense	1,009	988	741	500	600	513	1,000	(500)
Edwards Janitorial & Medical Supplies	2,892	4,357	5,396	6,150	6,150	4,871	6,225	(75)
Edwards Maintenance Supplies	4,157	2,986	6,353	8,050	9,947	5,442	9,710	(1,660)
Edwards Janitorial Services Contract	-	9,768	30,636	32,336	28,422	15,631	30,122	2,214
Edwards Building Maintenance Service	18,162	19,644	20,996	22,580	22,580	14,570	26,230	(3,650)
Edwards Rec Kids Program Expense	4,806	7,654	8,406	9,580	6,000	4,333	8,546	1,034
Edwards Non-Sports Program Expense	-	421	77	1,050	509	9	1,200	(150)
Edwards active older adult Program expense	-	-	-	3,250	300	-	1,500	1,750
Edwards Adult Sports Program Expense	915	1,237	2,020	2,340	3,090	1,879	2,340	-
Edwards Youth Sports Program Expense	20,072	28,675	35,653	41,027	41,777	25,487	45,805	(4,778)
Edwards Gymnastics Program Expense	1,909	3,432	16,333	5,085	5,085	3,532	7,371	(2,286)
Edwards Gymnastics Meet Expense	3,618	11,986	4,009	23,550	20,550	13,968	29,115	(5,565)
Antigravity Program Expense	-	-	875	-	500	216	-	-
Edwards E-sports program expense	-	-	-	-	500	346	500	(500)
Edwards Climbing Expense	125	2,507	-	350	350	-	350	-
Edwards Events/Parties Expense	349	-	-	250	250	-	250	-
Edwards Internet/Telephone/Cable	5,751	4,603	5,140	9,510	6,670	4,559	8,088	1,422
Edwards Electric	23,186	30,073	30,255	30,000	36,112	25,667	34,426	(4,426)
Edwards Natural Gas	14,537	14,802	11,937	15,900	14,000	7,186	12,089	3,811
Edwards Security/Fire Suppression	1,543	1,895	1,285	1,750	1,000	320	1,750	-
Edwards Water/Sewer	5,003	5,627	6,315	6,000	6,000	3,574	7,140	(1,140)
<b>Total Exp. Other than Wages and Benefits</b>	<b>113,789</b>	<b>158,017</b>	<b>192,773</b>	<b>232,445</b>	<b>222,177</b>	<b>136,717</b>	<b>244,919</b>	<b>(12,474)</b>
<b>Total Expenditures</b>	<b>504,150</b>	<b>585,210</b>	<b>689,230</b>	<b>921,061</b>	<b>857,808</b>	<b>579,678</b>	<b>939,059</b>	<b>(17,998)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(185,112)</b>	<b>(89,020)</b>	<b>(17,803)</b>	<b>(210,543)</b>	<b>(163,096)</b>	<b>9,805</b>	<b>(244,790)</b>	<b>(34,246)</b>

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

Account Name	2020	2021	2022	2023		YTD Sep 2023	YOY Variance	
	Actual	Actual	Actual	Approved Budget	Forecast	Actual	2024 Budget	Favorable/ (Unfavor)
Outdoor Rec MRMD Program Revenue	61,189	104,891	114,613	-	153,573	151,668	-	-
Gear library revenue	-	-	-	1,000	-	-	750	(250)
Outdoor Rec - Contribution revenue	-	-	10,000	-	6,700	6,700	-	-
Outdoor Rec - Day Camps Revenue	-	-	-	58,360	-	-	49,850	(8,510)
Outdoor Rec - Overnight Camps Revenue	-	-	-	13,100	-	-	12,200	(900)
Outdoor Rec - Sports Camps Revenue	-	-	-	93,600	-	-	88,430	(5,170)
Outdoor Rec - Sports Camps (contracted)	-	-	-	39,900	-	-	20,350	(19,550)
Outdoor Rec - Special Events Revenue	-	-	-	17,825	-	18,725	8,070	(9,755)
Outdoor Rec - Education Program Revenue	-	-	-	15,698	-	-	6,525	(9,173)
Outdoor Rec - Clinics and Workshops Revenue	-	-	-	15,200	540	80	2,350	(12,850)
Outdoor Rec - School's Out Program Revenue	-	-	-	12,350	960	-	9,525	(2,825)
OR - Monument trips program revenue	-	-	-	31,500	25,550	4,025	37,000	5,500
OR - Maloit park challenge program revenue	-	-	-	3,250	975	-	-	(3,250)
SOS reimbursement	12,081	19,622	-	-	-	-	-	-
<b>Total Revenue</b>	<b>73,270</b>	<b>124,513</b>	<b>124,613</b>	<b>301,783</b>	<b>188,298</b>	<b>181,198</b>	<b>235,050</b>	<b>(66,733)</b>
Outdoor Rec Salaries	66,273	48,191	69,780	123,567	108,567	81,750	129,440	(5,873)
Outdoor Rec Hourly Wages - Part Time	16,628	41,117	27,756	60,500	95,000	88,236	104,168	(43,668)
401a Payroll Tax	5,919	4,586	4,997	7,389	7,389	6,477	8,874	(1,485)
Medicare and other taxes	-	-	-	3,442	3,442	2,781	3,172	270
Unemployment	-	-	-	-	-	-	388	(388)
Medical Coverage Premiums	13,555	7,893	18,435	43,423	38,423	27,100	43,814	(391)
Retirement Benefits - 457 Match	3,337	-	4,060	6,966	6,000	3,576	12,944	(5,978)
<b>Total Wages and Benefits</b>	<b>105,712</b>	<b>101,787</b>	<b>125,027</b>	<b>245,287</b>	<b>258,821</b>	<b>209,921</b>	<b>302,800</b>	<b>(57,513)</b>
Outdoor Rec Staff Uniforms	-	-	-	1,000	-	437	1,000	-
Outdoor Rec Office Supplies	-	151	28	250	100	16	250	-
Outdoor Rec Operating Expenses	-	-	-	7,500	13,000	10,363	3,000	4,500
Outdoor Rec Employee Relations	-	-	-	650	200	162	950	(300)
Gear Library expense	-	-	-	4,500	4,500	18	1,300	3,200
Outdoor Rec Marketing & Comm. Expense	-	-	-	3,150	3,150	740	2,000	1,150
Outdoor Rec Conferences and Training	-	-	-	-	2,000	1,434	-	-
Outdoor recreation other expense	28,823	70,245	46,886	-	-	-	-	-
Outdoor Rec Day Camp Program Expense	-	-	-	11,660	11,660	10,008	6,450	5,210
Outdoor Rec Overnight Camp program Expense	-	-	-	3,150	7,500	7,050	3,475	(325)
Outdoor Rec Sports Camp program expense	-	-	-	775	10,500	9,233	1,250	(475)
Outdoor Rec Camp Contractor Expense	-	-	-	45,225	5,500	-	11,340	33,885
Outdoor Rec Special Event Program expense	-	-	-	11,140	11,140	10,185	2,750	8,390
Outdoor Rec Education Program Expense	-	-	-	13,185	200	75	5,875	7,310
Outdoor Rec Clinics & Workshops Expense	-	-	-	3,995	1,000	-	400	3,595
Outdoor Rec School's Out Program Expense	-	-	-	2,965	1,000	-	2,905	60
OR Monument trips - Program expense	-	-	-	6,000	5,500	5,192	8,000	(2,000)
OR - Maloit park challenge Program expense	-	-	-	900	900	-	-	900
<b>Total Exp. Other than Wages and Benefits</b>	<b>28,823</b>	<b>70,396</b>	<b>46,914</b>	<b>116,045</b>	<b>77,850</b>	<b>54,912</b>	<b>50,945</b>	<b>65,100</b>
<b>Total Expenditures</b>	<b>134,535</b>	<b>172,183</b>	<b>171,940</b>	<b>361,332</b>	<b>336,671</b>	<b>264,832</b>	<b>353,745</b>	<b>7,587</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(61,265)</b>	<b>(47,670)</b>	<b>(47,327)</b>	<b>(59,549)</b>	<b>(148,373)</b>	<b>(83,634)</b>	<b>(118,695)</b>	<b>(59,146)</b>