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BOARD MEETING PACKET
JULY 16, 2025 - 6PM
GYP SUM REC CENTER

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NOTICE IS HEREBY GIVEN that a Regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, has been scheduled to take place in the Gypsum Recreation Center, 52 Lundgren Blvd, Gypsum, CO, on Wednesday, July 16, 2025, beginning at 6:00 p.m.
The agenda for the meeting follows.

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

BUSINESS MEETING AGENDA

1. Call to Order
2. Consideration of Changes to Agenda
3. Approval of Minutes – June 18th business meetings
4. Public Input
Comments from the public are welcomed during public input for any topics within the District's purview not included in the business agenda. In-person attendees will be invited first, then online participants. Please limit public comments to three minutes or less.
5. Presentations
 - a. Update on Mountain Recreation Gymnastics Program

BUSINESS

6. Business
 - a. **Fiscal Year 2024 Audit Report Presentation and Acceptance**
Auditors Maggard and Hood have delivered the annual audit. Board acceptance is requested so that the audit may be filed by July 31.
 - b. **Approve a contract with Kiser Construction for the renovation of the Edwards Field House**
Staff request the board approve a general construction contract with Kiser Construction for the amount of \$706,883.
 - c. **Review proposed 2026 Schedule of Fees**
Staff have developed and will present the comprehensive list of proposed 2026 Schedule of Fees and would appreciate feedback from the Board on proposed changes. These proposed fees are the basis of membership and program revenue projections in the 2026 budget.

d. Other Business

Colorado Special District Annual Conference Keystone, September 16-18.

FINANCIAL MATTERS & REPORTS

7. Financial Matters
 - a. Financial Statements
 - b. Accounts Payable
8. Staff Reports
 - a. Administration Division
 - b. Facilities Division
 - c. Recreation Programs Division
9. Reports & Board Communication
10. Executive Session – pursuant to C.R.S. 24-6-402(4)(e) to discuss operating a temporary ice rink at the Eagle County Fairgrounds for the 2026-2027 season.
11. Adjournment

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held Wednesday, August 20th, 2025, at 6:00pm in the Edwards Field House.

YOUR BOARD MEMBERSHIP

Mountain Recreation Metropolitan District Board

Tom Edwards, President	Term Expires, May 2027
Tom Pohl, Vice President	Term Expires, May 2027
Joanna Kerwin, Secretary/Treasurer	Term Expires, May 2027
Jerry Santoro, Assistant Secretary/Treasurer	Term Expires, May 2029
Mark Weinreich, Board Member	Term Expires, May 2029

ACCESSIBILITY INFORMATION

An accessible entrance is available on the right side of the main entrance to the facility. Persons with disabilities needing auxiliary aids may request assistance by contacting Ture Nycum at the Gypsum Recreation Center, 52 Lundgren Blvd. PO Box 375, Gypsum, Colorado 81637, or by calling (970) 777-8888 x873 during business hours. We would appreciate you contacting us at least 24 hours in advance of the scheduled meeting so that arrangements can be made to locate the requested auxiliary aid.

Posting Certification:

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

/s/ Zyanya Rodriguez

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 18, 2025, Meeting Minutes

**Minutes of the Regular Meeting
of the Board of Directors
Mountain Recreation Metropolitan District
June 18, 2025**

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on June 18, 2025, at 6:00 pm, in the Edwards Field House, 450 Miller Ranch Road, Edwards, CO, and via Zoom platform, in accordance with the applicable statutes of the State of Colorado.

Attendance

The following Directors were present and acting:

- Tom Edwards
- Jerry Santoro
- Mark Weinreich

Also, in attendance were:

- Scott Ruff, Superintendent of Recreation Facilities
- Erin Leach, People & Culture Manager
- Jamie Wilson, Marketing & Community Engagement Manager
- Karen Murphy, Finance Manager
- Brad Johnson, Facility Supervisor
- Anna Englehart, Superintendent of Recreation Programs
- Matt Kruetzer, Athletics & Sports Supervisor
- Ken Marchetti, Marchetti & Weaver
- Ryan Murry, ETC Institute
- Katie Santambrogio, Vail Mountaineers

1. Call to Order

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District was called to order by Director Edwards. On June 18 at 6:00 p.m., noting that a quorum was present to conduct business.

2. Changes to the Agenda

None

3. Approval of Minutes

Director Edwards asked the board to consider the minutes from the May 21, 2025, meeting minutes.

Director Edwards moved to approve the May 21, 2025, meeting minutes as presented. Director Weinreich seconded the motion. It was unanimously

RESOLVED to approve the May 21, 2025, meeting minutes as presented.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 18, 2025, Meeting Minutes

4. Public Input

None

5. Presentations

a. ETC Institute – Results of the 2025 Mountain Recreation Community Survey

Mr. Murray shared that in March and April 2025, Mountain Recreation worked with ETC Institute to survey the community about recreation needs and how current services are doing. They sent surveys to a random group of residents, who could reply by mail or online. Only answers from those selected were counted to keep the results accurate. They received 323 responses, which was more than expected, and the results are reliable with a small margin of error.

The final report includes important findings, charts, comparisons, ratings for investment priorities, and feedback from open-ended questions. This detailed information will help Mountain Recreation make smart decisions about future programs, services, and investments. It will also guide the creation of a Master Plan for recreation facilities and programs in the area.

b. Rodeo Ice Rink Project

Ms. Santambrogio gave a presentation about the Rodeo Ice Rink project and the growing need for more ice time in Eagle County. Over 1,500 local skaters could lose access if demand isn't met, affecting youth hockey, adult leagues, and recreational skaters. The community risks losing a vital space for health and connection.

She states the plan is to build a full NHL-sized rink at the Eagle County Rodeo Arena, designed to host two teams at once for games and practices. It will serve youth hockey, figure skating, public skating, and adult leagues. With a covered structure, the rink can host games year-round. This is a permanent, professionally managed facility, not a temporary fix.

Eagle County is supporting the project by preparing the rodeo arena site with grading, power for the ice system, and bathrooms, locker rooms, and water access for ice maintenance.

To complete the rink by 2026, \$700,000 is needed. So far, \$430,545 has been raised, enabling the start of equipment purchases and outdoor rink setup. The project has support from 240 donors, and a request for \$100,000 has been made to Mountain Recreation. Proposals are also being sent to the towns of Eagle, Avon, and Vail for funding. This rink will be a lasting asset for Eagle County's skating community.

6. Business

a. Discussion and Possible Donation to Vail Mountaineers Hockey Club to help Fund a Temporary Sheet of Ice at the Eagle County Fairgrounds, Rodeo Arena for the 2025- 2026 ice season

Mr. Ruff expressed that Vail Mountaineers and Mountain Recreation have always maintained a strong and positive relationship, and he extended sincere

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 18, 2025, Meeting Minutes

appreciation for their continued support and contributions. Director Edwards is committing \$25,000 toward the project and is actively exploring additional options to ensure its successful completion. Director Weinreich suggested organizing a meeting with the Vail Mountaineers to develop a long-term strategic plan, recognizing that this rink is a recurring initiative with ongoing costs related to setup, takedown, and maintenance.

Director Santoro made a motion to approve the donation of \$25,000 towards the Vail Mountaineers Hockey Club. Director Weinreich seconded the motion. It was unanimously

RESOLVED to approve the donation of 25 thousand dollars towards the Vail Mountaineers Hockey Club.

b. Discussion on Field Rental Rates

Mr. Ruff shared that Mountain Recreation manages the Eagle Sports Complex and Edwards Freedom Park for Eagle County. The Edwards contract ends in 2025, and staff are working on renewal. With the county pulling maintenance funding, Mountain Rec has taken full responsibility, increasing the financial burden.

Both parks are over 20 years old and need significant upgrades \$50,000+ for turf and \$500,000 for new lights. In 2025, expenses are projected at \$418,978, with only \$291,350 in revenue. A consultant recommends aiming for a 110% cost recovery to remain sustainable.

Youth sports groups often compete with Mountain Rec programs, impacting participation. The last fee change was in 2023, and staff are seeking board direction on new rates for the July 2025 meeting to help cover rising costs.

Mr. Kreutzer compared Mountain Rec rates to other local agencies that charge rental fees to share operational costs, though capital improvement strategies vary. Ms. Englehart noted declining participation in older age groups, including no girls' soccer or softball teams this season.

Mr. Johnson stated that while Mountain Rec typically charges for direct costs, tournaments are billed hourly. Now that Mountain Rec handles all maintenance, new fees are essential.

Mr. Ruff recommended "Option 2," setting field use at \$50/hour, which would generate \$125,800 and reduce the deficit to \$124,018. This would strengthen financial sustainability, maintain quality facilities, and reduce pressure from competing programs.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 18, 2025, Meeting Minutes

Director Santoro made a motion to approve setting field use at \$50/Hour. Director Edwards seconded the motion. Director Weinrich voted against the motion; however, Directors Edwards and Santoro approved the motion, and it was

RESOLVED to approve the setting field use at \$50/hr.

c. Update and Discussion of Edwards Field House Hours of Operation

Mr. Johnson discussed the EFH hours of operation. With the upcoming Phase I renovation, the hours will vary throughout the project. He also mentioned that many of the facility's resources can be used outdoors during the summer, which may lead to fewer visitors and limited use of the indoor space.

Mr. Ruff added that the best approach is to complete the construction first and then reassess and adjust the hours as needed.

d. Re-Schedule 2025 Board Retreat

Due to a conflict in schedules, the Mountain Recreation Board Retreat currently scheduled for July 21st is now rescheduled to Monday, August 11th, from 9 am to 1 pm at the Gypsum Creek Clubhouse.

e. Parks and Recreation Month – Proclamation

Director Edwards read the Designation of July as Park and Recreation Month. Now, therefore, we build strong, vibrant communities through parks and recreation services. Parks and Recreation Month also celebrates and recognizes the 160,000 parks and recreation professionals, along with the hundreds of thousands of part-time and seasonal employees throughout the country.

Director Santoro made a motion to approve the Proclamation of Parks and Recreation Month. Director Weinreich seconded the motion. It was unanimously

RESOLVED to approve the Proclamation of Parks and Recreation Month.

f. Other Business

7. Financial Matters

a. Financial Summary

b. Financial Statements

c. Accounts Payable

Ms. Murphy presented the financials of May 2025 YTD.

Ms. Murphy shared that she plans to take a closer look at the financials to make the financials align to the budget more accurately. She explained that property taxes are assessed on December 31 and collected the following year. Property

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – June 18, 2025, Meeting Minutes

owners can either pay half in February and June or the full amount in April, so collections are usually higher during those months.

Director Jerry motioned to approve the presented financial statements and accounts payable report. Director Mark seconded the motion. It was unanimously

RESOLVED to approve the financial statements and accounts payable report.

8. Staff Reports

- a. Administration**
- b. Facilities Division**
- c. Recreation Programs Division**

9. Reports & Board Communication

Ms. Englehart explains that Summer camps have been running smoothly and good start to the summer. Mr. Ruff also shares that the field opening day was successful and fun.

10. Adjournment

Director Edwards moved to adjourn the board meeting. Director Santoro seconded the motion. It was unanimously

RESOLVED to adjourn the meeting at 7:56 pm.

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held on Wednesday, July 21, 2025, at 6:00 pm in the Gypsum Recreation Center.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
EAGLE COUNTY, COLORADO

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
FOR THE YEAR ENDED
DECEMBER 31, 2024

Board of Directors

Tracy Erickson - President
Jason Cowles - Vice President
Tom Pohl – Secretary/ Treasurer
Joanna Kerwin – Assistant Secretary/ Treasurer
Tom Edwards - Director

Administrative Staff

Ture Nycum – Executive Director
Sanjok Timilsina – Finance Director

DRAFT
PENDING BOARD ACCEPTANCE

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Officers and Directors
Mountain Recreation Metropolitan District
Edwards, Colorado

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mountain Recreation Metropolitan District as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Mountain Recreation Metropolitan District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mountain Recreation Metropolitan District as of December 31, 2024 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Maggard & Hood, P.C.

MAGGARD & HOOD, P.C.
Glenwood Springs, Colorado
June 23, 2025

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ended December 31, 2024 are as follows:

- The mill levy assessed by the District is 3.650 mills. These levies are assessed on all taxable properties within the District boundaries located in Eagle County.
- The District's *overall* net position increased \$1,966,757, or 11% from the previous fiscal year.
- General Revenues accounted for \$5,353,326 or 60% of all revenues. These general revenues include taxes, grants, interest and other revenues not related to specific programs. Program specific revenues, in the form of charges for services, operating and capital grants and contributions, were \$3,560,788 or 40% of the District's total revenues of \$8,914,114.
- The District had \$6,947,357 of expenses. Of these expenses \$3,560,788 were offset by program specific revenues. General Revenues (primarily property taxes) were adequate to provide for the remaining expenses, including depreciation of capital assets.

USING THE BASIC FINANCIAL STATEMENTS

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

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

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

REPORTING ON THE DISTRICT AS A WHOLE

Statement of Net Position and Statement of Activities

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

Capital Projects Fund – used to account for funds for the acquisition of lands, construction of major capital improvements and projects, and acquisition equipment.

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

NOTES TO THE FINANCIAL STATEMENTS

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

THE DISTRICT AS A WHOLE

Statement of Net Position

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

	Governmental Activities		
	2024	2023	Increase (Decrease)
<u>ASSETS:</u>			
Current and Other Assets	\$ 11,805,291	\$ 11,397,735	\$ 407,556
Capital Assets, Net	13,250,490	11,618,882	1,631,608
Total Assets	25,055,781	23,016,617	2,039,164
<u>LIABILITIES:</u>			
Current and Other Liabilities	475,958	384,619	91,339
Total Liabilities	475,958	384,619	91,339
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Unavailable Revenues -			
Property Taxes	4,653,658	4,458,282	195,376
Related to Leases	71,274	285,582	(214,308)
Total Deferred Inflows of Resources	4,724,932	4,743,864	(18,932)
<u>NET POSITION:</u>			
Invested in Capital Assets,			
Net of Related Debt	13,250,490	11,618,882	1,631,608
Restricted for Conservation Trust	13,946	13,946	-
Restricted for Capital Projects	2,205,497	-	2,205,497
Restricted for Emergencies	257,000	186,000	71,000
Unrestricted	4,127,958	6,069,306	(1,941,348)
Total Net Position	\$ 19,854,891	\$ 17,888,134	\$ 1,966,757

The District's current assets increased from the prior year. The District's cash and equivalents and other current assets increased \$407,556. Increases occurred in cash reserves as well as property taxes receivable, taxes assessed in 2024 to be collected in 2025.

Increases in Capital Assets were the result of current year additions exceeding current year depreciation. A notable asset addition included construction progress costs for a joint project with the Town of Eagle to construct a new pool facility Eagle, Colorado. The facility is anticipated to be completed in May 2025. Other additions included the purchase of motorized equipment and improvements at the Edward Fieldhouse.

The increase in deferred inflows of resources, which consists of property taxes to be collected in 2025, reflects changes in the overall assessed valuation of properties within the District's boundaries. This will impact the amount of funds available to provide recreation programs and service during the next fiscal year.

The net position of the District improved over the past fiscal year. This is primarily due to the surplus generated by revenues exceeding expenditures. The restricted portion of District's net position reflects statutorily required Emergency Reserves (*see Note 10*).

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

THE DISTRICT AS A WHOLE – CONTINUED

Statement of Activities

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

	Governmental Activities		
	2024	2023	Increase (Decrease)
<u>REVENUES:</u>			
<i>Program Revenues:</i>			
Charges for Services & Sales -			
Eagle Pool/ Ice Rink	\$ 525,006	\$ 533,164	\$ (8,158)
Gypsum Recreation Center	1,684,627	1,717,401	(32,774)
Edwards Field House	698,888	758,214	(59,326)
Outdoor Recreation Programs	351,927	311,053	40,874
Operating Grants & Contributions	159,352	186,766	(27,414)
Capital Grants & Contributions	140,988	211,221	(70,233)
<i>General Revenues:</i>			
Property Taxes	4,650,493	3,091,702	1,558,791
Specific Ownership Taxes	217,696	178,179	39,517
Investment & Other Income	451,672	308,631	143,041
Miscellaneous	33,465	7,568	25,897
Total Revenues	8,914,114	7,303,899	1,610,215
<u>EXPENSES:</u>			
Administration	1,791,548	1,935,840	144,292
Eagle Pool/Ice Rink	1,017,308	958,862	(58,446)
Gypsum Recreation Center	1,965,238	1,894,964	(70,274)
Edwards Field House	1,187,032	1,085,621	(101,411)
Outdoor Recreation Programs	986,231	834,786	(151,446)
Total Expenses	6,947,357	6,710,073	(237,284)
Increase (Decrease) in Net Position	\$ 1,966,757	\$ 593,826	\$ 1,372,931

The District's revenues include property taxes assessed in the prior year and collected in the current year to support general operations. The District's program expenses consist of operational expenses and depreciation expense on capital assets. Current year operating grants and contributions consist of Conservation Trust lottery monies received. Overall net position increased \$1,966,757 from the prior fiscal year.

Overall District expenditures exceeded the prior as the result of a district wide increase in wages and compensation. In addition, utilities cost and general maintenance at the specific facilities increased. Outdoor recreation increases included associated costs of administering programs not directly associated with a facility. These costs include maintenance of the Eagle Sports Complex, Freedom Park and McCoy Field.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

THE DISTRICT AS A WHOLE – CONTINUED

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

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
Administration	\$ 1,791,548	\$ 1,935,840	\$ 1,791,548	\$ 1,935,840
Eagle Pool/Ice Rink	1,017,308	958,862	492,302	425,698
Gypsum Recreation Center	1,965,238	1,894,964	280,611	177,563
Edwards Field House	1,187,032	1,085,621	488,144	327,407
Outdoor Rec. Programs	986,231	834,786	333,964	125,746
Total Expenses	<u>\$ 6,947,357</u>	<u>\$ 6,710,073</u>	<u>\$ 3,386,569</u>	<u>\$ 2,992,254</u>

For all programs provided by the District, the dependence on taxes and other general revenues is apparent. For 2024 and 2023 approximately 49% and 45% of program services were supported through taxes and other general revenues. The community as a whole is the primary support for the District's activities.

THE DISTRICT'S FUNDS

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

The General Fund ending fund balance decreased \$1,855,127 from \$6,340,105 to \$4,484,978 during the current fiscal year. This represents the excess of current period expenses (financial uses) over current period revenues (financial resources). The ending fund balance of \$4,484,97 is the amount of net resources available for future spending. Most financial resources are from property and specific ownership taxes, as well as program fees. The majority of expenses are directly related to providing recreation programs and maintenance of recreation facilities.

The Capital Projects ending fund balance increased \$2,205,497 from \$0 to \$2,205,497 during the current fiscal year. This represents the excess of current period revenues (financial resources) over current period expenses (financial uses). The fund was created by transferring \$3,000,000 of reserved funds from the General Fund. The ending fund balance of \$2,205,497 is the amount of net resources available for future Capital type projects and expenditures.

The Conservation Trust Fund ending fund balance increased \$0 from \$13,946 to \$13,946 during the current fiscal year. This represents an excess of current period revenues (financial resources) over current period expenses (financial uses). The ending fund balance of \$13,946 is the amount of net resources available for future Conservation Trust purposes.

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's procedures in establishing budgetary data reflected in the financial statements are summarized in *Note 1 (D)* of the financial statements. The Board of Directors and management strive to budget appropriate amounts for each line item. This year's budget variations are not expected to have a significant effect on future services or liquidity.

General Fund Resources (Inflows)

The District's general fund final budgetary revenues and other financing sources in the amount of \$8,595,018 exceeded budgeted expectations of \$7,881,907 by \$713,111, or approximately 9%. Positive variances occurred for the Gypsum Recreation Center. General property and specific ownership taxes on motorized vehicles along with investment earnings aided in providing and expanding recreation opportunities to the District's citizens. It is not anticipated that these variances will have a significant impact on future services.

General Fund Charges to Appropriations (Outflows)

The District's general fund final budgetary expenditures and other financing uses in the amount of \$10,450,145 were \$419,846 less than the final appropriated balance of \$10,869,991. Savings occurred for the majority of budgeted departments, except for the Gypsum Recreation Center where wages and contracted services related to expanded pool operations were more than expected. Overall, expenditures were 3.8 % less than anticipated.

General Fund Unappropriated Fund Balance

The General Fund ending fund balance carryover to fiscal year 2024 is \$4,484,978.

CAPITAL ASSETS

At the end of 2024, the District had a total of \$13,250,490 invested in capital assets of governmental activities. The following reflects the balances at the current and prior fiscal year-end:

<u>Capital Assets Net of Depreciation</u>	<u>2024</u>	<u>2023</u>
Edwards Field House/Equipment	\$ 5,634,649	\$ 5,774,379
Pool and Ice Rink Facility and Equipment	3,737,425	1,712,648
Outdoor Recreation Equipment	3,613,179	3,839,708
Gypsum Recreation Center Equipment	88,997	135,899
General Recreation Equipment	-	-
Administration	<u>176,240</u>	<u>156,248</u>
Total Capital Assets	<u>\$ 13,250,490</u>	<u>\$ 11,618,882</u>

DEBT ADMINISTRATION

The District has no outstanding debt other than accrued compensated absences of \$100,138.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
December 31, 2024

ECONOMIC CONDITIONS AND OUTLOOK

In 2024, the District will continue its policy of providing extensive recreation services for the residents within the District's boundaries consistent with available resources, as well as operations of the Gypsum Recreation Center, the Eagle Pool and Ice Rink facilities and the Edwards Field House. The District provides opportunities for its constituents to partake in a variety of recreational activities including sports as swimming, soccer, ice hockey, tennis, gymnastics, lacrosse, volleyball, basketball, pickleball and football, as well as a wide-reaching menu of health and wellness, outdoor recreation, and licensed school age childcare programs and services. The District's 2024 budget strategy is to levy an operating mill levy to cover the shortfall in fees collected compared to the general operating costs (including capital replacement expenditures) of the District. For the purpose of meeting all general operating expenses of the District during the next budget year, the District has levied a tax of 3.650 mills upon the total 2024 assessed valuation of taxable property within the District.

The District has appropriated \$9,495,448 General Fund, \$1,930,657 Capital Projects Fund and \$1,605,078 Conservation fund for spending in the 2025 fiscal year. Expenditures are expected to exceed revenue, the net impact of which is a decrease in fund balance during 2025 of \$1,476,748. The 2025 overall ending fund balance is budgeted to be \$4,955,674.

The Eagle Pool was closed in 2022 because of some unforeseen damages caused by sub surface soil compaction. The Town of Eagle and the District have agreed to jointly replace the pool in its current location. Consultant cost estimates for a pool project in that location are approximately \$15 million. The Pool will remain closed for summer 2024. The potential increase in property tax revenue in 2024 due to the increase in assessed value will help to manage immediate maintenance needs of the recreation centers managed by the District including creating reserves to fund the replacement of Eagle Pool. However, due to high inflation, funding is not likely to be sufficient to support expansion beyond current service levels. A thoughtful balancing of operating and capital resources is required to ensure services best meet community needs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

GOVERNMENT - WIDE FINANCIAL STATEMENTS

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF NET POSITION
December 31, 2024

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and Cash Equivalents	\$ 6,655,911
Receivables:	
Accounts Receivable	80,852
Cash with County Treasurer	20,292
Other Intergovernmental	183,709
Property Taxes	4,653,658
Lease Receivable – Net Present Value	77,241
Prepaid Expenses	122,852
Capital Assets:	
Capital Assets, Net of Accumulated Depreciation	13,250,490
Right-to-use Lease Assets, Net of Amortization	<u>10,776</u>
 TOTAL ASSETS	 <u>25,055,781</u>
<u>LIABILITIES:</u>	
Accounts Payable	119,736
Accrued Wages & Related Liabilities	103,014
Unearned Revenue	142,412
Lease Obligations – Net Present Value	10,658
Accrued Vacation and Comp Time	<u>100,138</u>
 TOTAL LIABILITIES	 <u>475,958</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>	
Unavailable Revenues – Property Taxes	4,653,658
Related to Leases	<u>71,274</u>
 TOTAL DEFERRED INFLOW OF RESOURCES	 <u>4,724,932</u>
<u>NET POSITION:</u>	
Invested in Capital Assets, Net of Related Debt	13,250,490
Restricted for Conservation Trust	13,946
Restricted for Capital Projects	2,205,497
Restricted for Emergencies	257,000
Unrestricted	<u>4,127,958</u>
 TOTAL NET POSITION	 <u>\$ 19,854,891</u>

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2024

		<u>PROGRAM REVENUES</u>			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
	<u>Expenses</u>	<u>Charges For Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
GOVERNMENTAL ACTIVITIES:					
Administration	\$ 1,791,548	\$ -	\$ -	\$ -	\$ (1,791,548)
Eagle Pool & Ice Rink	1,017,308	525,006	-	-	(492,302)
Gypsum Recreation Center	1,965,238	1,684,627	-	-	(280,611)
Edwards Field House	1,187,032	698,888	-	-	(488,144)
Community Recreation	<u>986,231</u>	<u>351,927</u>	<u>159,352</u>	<u>140,988</u>	<u>(333,964)</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 6,947,357</u>	<u>\$ 3,260,448</u>	<u>\$ 159,352</u>	<u>\$ 140,988</u>	<u>(3,386,569)</u>
GENERAL REVENUES:					
Property Taxes					4,650,493
Specific Ownership Tax					217,696
Delinquent Interest Taxes					6,482
Net Investment Income					445,190
Miscellaneous Income					<u>33,465</u>
Total General Revenues					<u>5,353,326</u>
Change in Net Position					1,966,757
NET POSITION BEGINNING OF YEAR					<u>17,888,134</u>
NET POSITION END OF YEAR					<u>\$ 19,854,891</u>

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

FUND FINANCIAL STATEMENTS

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Conservation Trust Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS:</u>				
Cash and Cash Equivalents	\$ 4,436,468	\$ 2,205,497	\$ 13,946	\$ 6,655,911
Receivables:				
Accounts Receivable	80,852	-	-	80,852
Lease Receivable – Net Present Value	77,241	-	-	77,241
Cash with County Treasurer	20,292	-	-	20,282
Other Intergovernmental	183,709	-	-	183,709
Property Taxes	4,653,658	-	-	4,653,658
Prepaid Expense	<u>122,852</u>	<u>-</u>	<u>-</u>	<u>122,852</u>
 Total Assets	 <u>\$ 9,575,072</u>	 <u>\$ 2,205,497</u>	 <u>\$ 13,946</u>	 <u>\$ 11,794,515</u>
<u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE:</u>				
Liabilities:				
Accounts Payable	\$ 119,736	\$ -	\$ -	\$ 119,736
Accrued Wages & Related Liabilities	103,014	-	-	103,014
Unearned Revenue	<u>142,412</u>	<u>-</u>	<u>-</u>	<u>142,412</u>
 Total Liabilities	 <u>365,162</u>	 <u>-</u>	 <u>-</u>	 <u>365,162</u>
Deferred Inflow of Resources:				
Unavailable Revenue from Property Taxes	4,653,658	-	-	4,653,658
Related to Leases	<u>71,274</u>	<u>-</u>	<u>-</u>	<u>71,274</u>
 Total Deferred Inflow of Resources	 <u>4,724,932</u>	 <u>-</u>	 <u>-</u>	 <u>4,724,932</u>
Fund Balances:				
Non-Spendable	122,852	-	-	122,852
Restricted for Conservation Trust	-	-	13,946	13,946
Restricted for Capital Projects	-	2,205,497	-	2,205,497
Restricted for Emergencies	257,000	-	-	257,000
Unassigned	<u>4,105,126</u>	<u>-</u>	<u>-</u>	<u>4,105,126</u>
 Total Fund Balances	 <u>4,484,978</u>	 <u>2,205,497</u>	 <u>13,946</u>	 <u>6,704,421</u>
 Total Liabilities, Deferred Inflows and Fund Balances	 <u>\$ 9,575,072</u>	 <u>\$ 2,205,497</u>	 <u>\$ 13,946</u>	 <u>\$ 11,794,515</u>

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2024

TOTAL GOVERNMENTAL FUND BALANCES		\$ 6,704,421
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Amounts reported for governmental activities on the statement of net position are different because of the following:

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

Governmental Capital Assets	\$ 21,542,003	
Less Accumulated Depreciation	<u>(8,291,513)</u>	13,250,490

Right-of-use (ROU) Lease Asset used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Lease Assets	\$ 49,737	
Less Accumulated Amortization	<u>(38,961)</u>	10,776

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

Compensated Absences	\$ (100,138)	
Present Value of Lease Obligations	<u>(10,658)</u>	<u>(110,796)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES		\$ <u>19,854,891</u>
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The accompanying notes are an integral part of these financial statements.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended December 31, 2024

	General Fund	Capital Projects Fund	Special Revenue Conservation Trust Fund	Total Governmental Funds
REVENUES:				
Property Taxes	\$ 4,650,493	\$ -	\$ -	\$ 4,650,493
Specific Ownership Tax	217,696	-	-	217,696
Taxes – Delinquent Interest	6,482	-	-	6,482
Eagle Pool & Ice Rink	525,006	-	-	525,006
Gypsum Recreation Center	1,684,627	-	-	1,684,627
Edwards Field House	698,888	-	-	698,888
Outdoor Recreation	230,483	-	121,444	351,927
State Lottery Funds	-	-	159,352	159,352
Investment Earnings - Net	445,190	-	-	445,190
Capital Sponsorship	132,688	-	8,300	140,988
Miscellaneous	3,465	30,000	-	33,465
	<u>8,595,018</u>	<u>30,000</u>	<u>289,096</u>	<u>8,914,114</u>
Total Revenues				
EXPENDITURES:				
Administration	1,722,461	-	-	1,722,461
Eagle Pool & Ice Rink Operations	867,086	-	-	867,086
Gypsum Recreation Center	1,868,336	-	-	1,868,336
Edwards Field House	881,444	-	-	881,444
Outdoor Recreation	345,325	-	380,673	725,998
Capital Outlay – Capital Projects & Improvements	-	2,475,103	23,316	2,498,419
	<u>5,684,652</u>	<u>2,475,103</u>	<u>403,989</u>	<u>8,563,744</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	2,910,366	(2,445,103)	(114,893)	350,370
Other Financing Sources and (Uses):				
Transfer from Other Funds	-	4,650,600	114,893	4,765,493
Transfer (to) Other Funds	(4,765,493)	-	-	(4,765,493)
Total Other Financing Sources	(4,765,493)	4,650,600	114,893	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,855,127)	2,205,497	-	350,370
FUND BALANCE – BEGINNING OF YEAR	6,340,105	-	13,946	6,354,051
FUND BALANCE – ENDING OF YEAR	<u>\$ 4,484,978</u>	<u>\$ 2,205,497</u>	<u>\$ 13,946</u>	<u>\$ 6,704,421</u>

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2024

NET CHANGE IN FUND BALANCES – TOTAL GOVERNMENTAL FUNDS \$ 350,370

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

The net book value of asset dispositions are not reported in the governmental funds as they are not a current financial use. This is the amount by which the net book value of assets disposed exceeded proceeds, if applicable, in the current year: (6,968)

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

Capitalized Assets	\$ 2,364,715	
Depreciation	<u>(726,139)</u>	1,638,576

Compensated absences not payable from current resources are not reported as expenditures of the current year. In the Statement of Activities these costs represent expenses of the current year. This is the amount by which accrued vacation increased this year. (15,170)

Some expenses reported in the Statement of Activities do not require current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in Present Value ROU Lease Asset/Liabilities	<u>(51)</u>
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CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 1,966,757

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Financial Reporting Entity

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

The District is governed by an elected Board of Directors which is responsible for setting policy, appointing personnel and adopting an annual budget in accordance with state statutes. The Governmental Accounting Standards Board (GASB) has specified the criteria to be used in defining a governmental entity for financial reporting purposes.

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

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

B. Basis of Presentation

GOVERNMENT-WIDE STATEMENTS

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

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. Basis of Presentation - continued

FUND FINANCIAL STATEMENTS

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

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

Governmental Funds

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

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

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition of fixed assets or construction of major capital projects (other than those financed by the General or other funds).

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

C. Basis of Accounting

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Basis of Accounting - continued

FUND FINANCIAL STATEMENTS

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

- Property Taxes
- Specific Ownership Taxes

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

D. Property Taxes Receivable and Deferred Inflows

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

The District also reports long-term lease revenue as a deferred inflow, revenue is recognized as an inflow of resources in the period that the amount become available and earned.

E. Budgets and Budgetary Accounting

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

1. Prior to October 15, the District staff submits to the Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. A “Notice of Budget” is published when the budget is received.
2. Public hearings are held to obtain taxpayer comments.
3. Prior to December 15, the Board adopts, by resolution, the budget for the ensuing fiscal year and certifies the tax levy to the Board of County Commissioners.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

E. Budgets and Budgetary Accounting – continued

4. On or before December 31, the Board adopts an annual appropriating resolution in which such sums of money are appropriated as the Board deems necessary to defray all expenses and liabilities of the District during the ensuing year.
5. The District's budgets are adopted on a basis consistent with generally accepted accounting principles for governmental entities. Annual appropriated budgets are adopted for all funds. The level of control in the budget at which expenditures exceed appropriations is at the fund level.
6. After adoption of the budget ordinance, the District may make by ordinance the following changes: a) supplemental appropriations to the extent of revenues in excess of the estimated budget; b) emergency appropriations; c) reduction of appropriations for which originally estimated revenues are insufficient.
7. Expenditures may not legally exceed appropriations at the fund level. Board approval is required for changes in the total budget of any fund. Budget amounts included in the financial statements are based on final legally amended budgets.
8. Budget appropriations lapse at the end of each year.

The District legally adopted annual budgets for all of the District's funds for 2025.

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

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

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

The District has a number of financial instruments, including cash and cash equivalents, receivables, and accounts payable, none of which are held for trading purposes. The District estimates the fair values of its financial instruments at December 31, 2024 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet.

G. Net Position / Fund Balance –

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

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

G. Net Position / Fund Balance – continued

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

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

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

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

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

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

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

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

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

Unassigned – the residual for the general fund.

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

H. Capital and Right-of-Use Assets - Depreciation and Amortization

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

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

The District also reports leased assets at the Net Present Value of future payments and amortizes leased assets over the lesser of the lease term or the useful life.

I. Vacation, Sick Leave and Other Compensated Absences

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

J. Use of Estimates

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

K. Inter-fund Receivables and Payables

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

L. Fair Value Measurement/ Investment Valuation

The District reports its investments using the fair value measurements established by generally accepted accounting principles. As such, fair value hierarchy categorizes the inputs used to measure the fair value into three levels. Level 1 inputs are quoted prices in active markets for identical investments; Level 2 inputs include quoted prices in active markets for similar investments, or other observable inputs; and Level 3 inputs are unobservable inputs. At December 31, 2024, the District investments in CSIP were reported at the net asset value per share, measured utilizing quoted prices in active markets for similar investments (Level 2 inputs).

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

M. Prepaid Expenses

Payments that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

N. Leases

Lessee - The District is lessee for noncancellable leases of office equipment. The District recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines the following:

Discount Rate: The District uses the interest rate charged by the lessor as the discount rate to discount the expected lease payments to present value. When the interest rate charged by the lessor is not provided, the District uses the daily United States Treasury Yield Rate.

Lease Term: The lease term includes the noncancellable period of the lease and extended term(s) that the District is reasonably certain to exercise.

Lease Payments: Lease payments included in the measurement of the lease liability are composed of fixed increasing payments, and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position

Lessor - The District is lessor for noncancellable leases of land and buildings. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

N. Leases -continued

Key estimates and judgments include how the District determines the following:

Discount Rate: The District uses the daily United States Treasury Yield Rate as the discount rate to discount the expected lease receipts to present value.

Lease Term: The lease term includes the noncancellable period of the lease and extended term(s) that the District is reasonably certain the lessee will exercise.

Lease Receipts: Lease receipts included in the measurement of the lease receivable are composed of fixed and increasing payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 2 - CASH AND INVESTMENTS

Deposits

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

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 2 - CASH AND INVESTMENTS - continued

The District uses the following guidelines to ensure proper diversification:

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

COLORADO STATEWIDE INVESTMENT PROGRAM

As of December 31, 2024, the District had \$ invested in the Colorado Statewide Investment Program (“CSIP”). CSIP is an investment program that provides professional investment services designed specifically to meet the cash management needs of Colorado governments, non-profit institutions and other institutional entities. CSIP’s goal is to help member institutions achieve their objectives of safety, liquidity and competitive returns.

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

Program elements:

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

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

The District’s total cash and cash equivalents at December 31, 2024 are classified below:

Checking/Savings/Certificate of Deposit	\$ 2,806,734
Local Government Investment Pools	<u>3,851,721</u>
Total Bank Balances	6,658,455
Outstanding Items	<u>(2,544)</u>
Total Cash and Cash Equivalents	<u>\$ 6,655,911</u>

At December 31, 2024 the District’s bank deposits were entirely covered by federal depository insurance (FDIC) or uninsured but collateralized under PDPA in accordance with state statute. The District had bank balances of \$291,463 of which the entire amount was covered by FDIC insurance. As of December 31, 2024, the District had invested \$2,515,271 in Certificates of Deposit of which \$2,514,256 was covered by FDIC and the remaining \$1,005 by PDPA.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 2 - CASH AND INVESTMENTS - continued

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

Subject to Public Depository Act –

<u>Investments</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Rating Agency</u>
CSIP Accounts	\$ 3,851,721	AAAm	Standard & Poors
Certificates of Deposit	\$ 2,514,256	Not Rated	-

Risk Disclosures

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

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

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

Investment subject to interest rate risk disclosures are shown below:

	<u>Fair Value</u>	<u>Maturities</u>
Certificate of Deposit	\$ 244,461	01/30/25
Certificate of Deposit	105,180	02/05/25
Certificate of Deposit	221,650	12/10/25
Certificate of Deposit	227,299	11/30/26
Certificate of Deposit	227,364	12/10/26
Certificate of Deposit	245,662	12/29/27
Certificate of Deposit	250,000	12/30/27
Certificate of Deposit	246,774	02/10/28
Certificate of Deposit	249,363	03/08/28
Certificate of Deposit	250,000	12/29/28
Certificate of Deposit	246,515	01/12/29
Total	<u>\$ 2,514,256</u>	

Investments are stated at market value of \$2,514,256. The value includes \$7,267 of accrued interest at December 31, 2024.

The District was not subject to foreign currency risk as of December 31, 2024.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 3 - LEASES RECEIVABLE

The District leases assets to multiple entities. The leases bear annual interest ranging from 0.36% to 2.73% and may be subject to annual Consumer Price Index ("CPI") adjustments which was measured and included in the District's original recognition of each agreement's receivable. Variable revenues are recognized when the estimated CPI adjustment differs from actual. In accordance with generally accepted accounting principles, the outstanding lease receivable balances have been recorded as a receivable and deferred inflow of resources. There is a difference between reductions in receivables and deferred inflow when lease terms specify lease payment adjustments (i.e., subject to CPI adjustments) throughout the term of the lease, and these differences are recognized as an adjustment to leases principal revenue.

<i>GOVERNMENTAL ACTIVITIES</i>	Balances 01/01/24	Additions	Deletions	Balances 12/31/24	Amounts Receivable in One Year
Leases	\$ 304,576	\$ -	\$ (227,335)	\$ 77,241	\$ 31,496
Total Governmental Activities	\$ 304,576	\$ -	\$ (227,335)	\$ 77,241	\$ 31,496

The following lease receivables are outstanding as of December 31, 2024:

Vail Health: The District Leases space to Vail Health. Beginning in 2017, the District began leasing space in Edwards Fieldhouse and Gypsum Recreation Center to be used by Vail Health. Each lease is for 10 years and calls for monthly payments of \$3,952 per month for the Edwards Fieldhouse and \$2,419 per month for the Gypsum Recreation Center. The District and Vail Health agreed to terminate the Edwards Fieldhouse location in March 2024.

SOS Outreach: In 2020 the District began leasing space to be used by SOS Outreach. The lease is for 5 years and calls for monthly payments of \$2,463.

La Patrona: In 2024 the District began leasing space to be used by La Patrona. The lease is for 2 years and calls for monthly payments begin at \$167 per month.

NOTE 4 - CAPITAL ASSETS AND RIGHT-OF-USE LEASE ASSETS

A summary of changes in Capital Assets follows:

	Balance 01/01/24	Additions	Disposals	Balance 12/31/24
<i>Non-Depreciable Capital Assets:</i>				
Work in Process	\$ 125,000	\$ 2,125,000	\$ -	\$ 2,250,000
<i>Depreciable Capital Assets:</i>				
Administration	414,251	73,856	(7,366)	480,741
Pool/Ice Rink & Equip	2,936,918	-	-	2,936,918
Gypsum Rec Center Equip	336,101	-	-	336,101
Edwards Field House and Equipment	8,707,163	165,859	-	8,873,022
Community Recreation	6,681,109	-	(31,464)	6,649,645
Recreation Equipment	15,576	-	-	15,576
Accumulated Depreciation	(7,597,236)	(726,139)	31,862	(8,291,513)
Governmental Activities Capital Assets, Net	\$ 11,618,882	\$ 1,638,576	\$ (6,968)	\$ 13,250,490

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2024

NOTE 4 - CAPITAL ASSETS AND RIGHT-OF-USE LEASE ASSETS - continued

Depreciation is calculated using the straight-line method. For the year ending December 31, 2024 depreciation expense in the amount of \$ was allocated to the various District functions as follows:

Administration	\$ 53,866
Eagle Pool/Ice Rink	100,222
Gypsum Recreation Center	46,902
Edwards Field House	305,588
Community Recreation	219,561
Recreation Equipment	<u>-</u>
Total Depreciation	<u>\$ 726,139</u>

Governmental Activities:

Right-of-use lease assets for the fiscal year ending December 31, 2024, which are amortized over the shorter of the lease term or the useful life of the underlying asset, were as follows:

<i>GOVERNMENTAL ACTIVITIES</i>	<u>01/01/24</u>	<u>Additions</u>	<u>Retirements</u>	<u>12/31/24</u>
Right-of-use Lease Assets	\$ 49,737	\$ -	\$ -	\$ 49,737
Less Accumulated Amortization	<u>(29,013)</u>	<u>(9,948)</u>	<u>-</u>	<u>(38,961)</u>
ROU LEASE ASSETS, NET	<u>\$ 20,724</u>	<u>\$ (9,948)</u>	<u>\$ -</u>	<u>\$ 10,776</u>

NOTE 5 - LEASE COMMITMENTS AND LONG-TERM OBLIGATIONS

A summary of changes in General Long-term Debt as of December 31, 2024 follows:

	<u>Balances</u>			<u>Balance</u>	<u>Amounts</u>
	<u>01/01/24</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/24</u>	<u>Due Within</u>
					<u>One Year</u>
Compensated Absences	\$ 84,968	\$ 44,337	\$ (29,167)	\$ 100,138	\$ -
Total	<u>\$ 84,968</u>	<u>\$ 44,337</u>	<u>\$ (29,167)</u>	<u>\$ 100,138</u>	<u>\$ -</u>

Lease Commitments

The District has implemented the provisions of Governmental Accounting Standards Board Statement No. 87, *Leases*, for government-wide Statement of Net Assets recognition of leases and note disclosure of certain information about lease arrangements.

As discussed in Note 5, the District is the lessee of office equipment. The District determines whether a contract is a lease at inception. Identified leases are subsequently measured, classified and recognized as lease commitments and leases with contractual terms longer than twelve months as either operating or finance. The District's equipment leases generally have terms from one to five years.

Right-to-use assets and lease obligations for operating leases are included in "ROU Lease Assets" and "Present Value of Lease Liability", respectively, in the Statement of Net Position. Leased assets represent the District's right to use an underlying asset for the lease term and lease liabilities represent the District's obligation to make lease payments arising from the lease, which are subject to annual appropriation.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 5 - LEASE COMMITMENTS AND LONG-TERM OBLIGATIONS - continued

Operating right-of-use assets and associated lease liabilities are recognized based on the present value of future minimum lease payments to be made over the expected lease term, generally using the risk-free discount rate at the commencement date in determining the present value of future payments.

Changes in the District's lease commitments during the fiscal year ended December 31, 2024 are as follows:

	Balance (at NPV) 01/01/24	Additions	Reductions	Balance (at NPV) 12/31/24	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
GOVERNMENTAL LEASE LIABILITIES	\$ 20,555	\$ -	\$ (9,897)	\$ 10,658	\$ -

Following are the required future minimum base rental payments under the District's leases.

Year Ended December 31,	
2025	\$ 9,480
2026	818
2027	-
2028	-
2029	-
Thereafter	-

The lease service payments are included in the General Fund

NOTE 6 - DEFERRED COMPENSATION PLAN

Plan Description

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

Funding Policy

The CRA is funded by member contributions of includable compensation to a maximum level set by the Internal Revenue Service. Employee contributions are matched by the District up to 10% of the employee's wages and vest immediately with the employee when made. Any employer contributions made during the plan year apply toward the maximum deferral limits mentioned above. The District's and members' contributions to the CRA 457 plan for the year ended December 31, 2024 were \$110,516 and \$96,650 respectively, totaling \$207,166.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 7 - **DEFINED CONTRIBUTION PENSION PLAN**

Plan Description

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

Funding Policy

Employees' with 0-5 years of service contribute 3.75% of their compensation on a mandatory basis to the plan, and the District contributes 3.75% of the employees' gross compensation to the plan. Employees' with 6 plus years of continuous employment contribute 6% of their compensation on a mandatory basis, with a District contribution of 6% of the employees' gross compensation. The District's and members' contributions to the 401(a) plans for the year ended December 31, 2024 were each \$142,678 totaling \$285,356.

NOTE 8 - **RISK MANAGEMENT**

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

The District is a member of the Colorado Special Districts Property and Liability Pool (Pool). The Pool is an organization created by intergovernmental agreement to provide property, liability, public officials' liability, boiler and machinery and workers compensation coverage to its members. The Pool provides coverage for property claims up to the values declared and liability coverage for claims up to \$1,000,000. Settled claims have not exceeded this coverage in any of the past three fiscal years. The District pays annual premiums to the Pool for liability, property and public officials' liability coverage. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and accumulated funds, the Pool may require additional contributions from the members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula. During the year ended December 31, 2024, the pool made no distributions to the District.

NOTE 9 - **CONTINGENCIES**

During the normal course of business, the District incurs claims and other assertions against it from various agencies and individuals. Management of the District and their legal representatives feel none of these claims or assertions are significant enough that they would materially affect the fairness of the presentation of the financial statement as of December 31, 2024.

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 10 - INTERGOVERNMENTAL AGREEMENTS & COMMITMENTS

Eagle Pool and Ice Rink Agreement

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

Gypsum Community Recreation Center Agreement

The Mountain Recreation Metropolitan District and the Town of Gypsum, Colorado, entered into an agreement for the construction, ownership and operation of a community recreation facility located in Gypsum, Colorado. The District is responsible for the operation and maintenance of the community recreation center and the Town retains full fee simple title to the community center and community center site. Pursuant to the agreement, a contribution in the amount of \$183,709 is due to the District from the Town for the fiscal year ended December 31, 2024 to cover one half of the operational deficits.

Other Intergovernmental Agreements

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

NOTE 11 - COMPLIANCE

TABOR AMENDMENT - REVENUE AND SPENDING LIMITATION

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

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

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of spending (excluding bonded debt service). The required reserve at December 31, 2024 is approximately \$257,000.

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 12 - SUBSEQUENT EVENTS

Management has evaluated events subsequent to December 31, 2024 through the issuance date of this report. There have been no material events noted during this period that would impact the results reflected in this report or the District's results going forward.

DRAFT
PENDING BOARD ACCEPTANCE

REQUIRED SUPPLEMENTAL INFORMATION

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended December 31, 2024

	<u>General Fund</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>BUDGETARY REVENUES:</u>				
Property Taxes	\$ 4,458,282	\$ 4,458,282	\$ 4,650,493	\$ 192,211
Specific Ownership Taxes	155,000	155,000	217,696	62,696
Taxes – Delinquent Interest	4,000	4,000	6,482	2,482
Eagle Pool & Ice Rink Revenue	528,443	528,443	525,006	(3,437)
Gypsum Recreation Center Revenue	1,592,013	1,592,013	1,684,627	92,614
Edwards Field House	694,269	694,269	698,888	4,619
Outdoor Recreation	235,050	235,050	230,483	(4,567)
Interest Income	90,000	90,000	445,190	355,190
Capital Sponsorship	119,850	119,850	132,688	12,838
Miscellaneous Income	5,000	5,000	3,465	(1,535)
TOTAL BUDGETARY REVENUES	<u>7,881,907</u>	<u>7,881,907</u>	<u>8,595,018</u>	<u>713,111</u>
<u>BUDGETARY EXPENDITURES:</u>				
Administration	2,005,774	2,005,774	1,722,461	283,313
Eagle Pool & Ice Rink Operations	964,382	964,382	867,086	97,296
Gypsum Recreation Center	1,755,444	1,755,444	1,868,336	(112,892)
Edwards Field House	939,059	939,059	881,444	57,615
Outdoor Recreation	353,745	353,745	345,325	8,420
Capital Expenditures	-	-	-	-
TOTAL BUDGETARY EXPENDITURES	<u>6,018,404</u>	<u>6,018,404</u>	<u>5,684,652</u>	<u>333,752</u>
Other Financing Sources:				
Transfer (from) to Other Funds	4,851,587	4,851,587	4,765,493	86,094
TOTAL BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>10,869,991</u>	<u>10,869,991</u>	<u>10,450,145</u>	<u>419,846</u>
Excess of Budgetary Revenues and Other Sources Over (Under) Budgetary Expenditures	(2,988,084)	(2,988,084)	(1,855,127)	1,132,957
FUND BALANCE – BEGINNING OF YEAR	<u>5,743,374</u>	<u>5,743,374</u>	<u>6,340,105</u>	<u>596,731</u>
FUND BALANCE – END OF YEAR	<u>\$ 2,755,290</u>	<u>\$ 2,755,290</u>	<u>\$ 4,484,978</u>	<u>\$ 1,729,688</u>

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– BUDGET AND ACTUAL –CAPITAL PROJECTS FUND
For the Year Ended December 31, 2024

	Capital Projects Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<u>Budgetary Revenues:</u>				
Sale of Assets	\$ -	\$ -	\$ 30,000	\$ 30,000
Total Budgetary Revenues	-	-	30,000	30,000
<u>Other Financing Sources:</u>				
Transfers (to) from Other Funds	4,650,600	4,650,600	4,650,600	-
Total Budgetary Revenue and Other Financing Sources:	4,650,600	4,650,600	4,680,600	30,000
<u>Budgetary Expenditures:</u>				
Capital Expenditures	2,934,600	2,934,600	2,475,103	459,497
Total Budgetary Expenditures	2,934,600	2,934,600	2,475,103	459,497
Excess of Budgetary Revenues and Other Uses Over (Under) Budgetary Expenditures	1,716,000	1,716,000	2,205,497	498,497
FUND BALANCE – BEGINNING OF YEAR	-	-	-	-
FUND BALANCE – END OF YEAR	\$ 1,716,000	\$ 1,716,000	\$ 2,205,497	\$ 489,497

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

MOUNTAIN RECREATION METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– BUDGET AND ACTUAL – SPECIAL REVENUE CONSERVATION TRUST FUND
For the Year Ended December 31, 2024

	Conservation Trust Fund			Variance
	Original Budget	Final Budget	Actual	Favorable (Unfavorable)
<u>Budgetary Revenues:</u>				
State Lottery Funds	\$ 160,000	\$ 160,000	\$ 159,352	\$ (648)
Grant and Sponsorship	8,000	8,000	8,300	300
Eagle Sports Complex Rental	39,395	39,395	35,397	(3,998)
Freedom Park Field Rental	60,066	60,066	75,547	15,481
Eagle County Reimbursement	10,500	10,500	10,500	-
Interest income	-	-	-	-
Total Budgetary Revenues	277,961	277,961	298,096	11,135
<u>Other Financing Sources:</u>				
Transfers (to) from Other Funds	200,987	200,987	114,893	(86,094)
Total Budgetary Revenue and Other Financing Sources:	478,948	478,948	403,989	(74,959)
<u>Budgetary Expenditures:</u>				
Eagle Sports Complex	155,908	155,908	146,507	9,401
Freedom Park	202,188	202,188	212,940	(10,752)
McCoy Field	10,852	10,852	21,226	(10,374)
Capital Expenditures	110,000	110,000	23,316	86,684
Total Budgetary Expenditures	478,948	478,948	403,989	74,959
Excess of Budgetary Revenues and Other Uses Over (Under) Expenditures	-	-	-	-
FUND BALANCE – BEGINNING OF YEAR	-	-	13,946	13,946
FUND BALANCE – END OF YEAR	\$ -	\$ -	\$ 13,946	\$ 13,946

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

SUPPLEMENTAL INFORMATION

Capital Projects Expenditures and Improvements – Budget and Actual

DRAFT
PENDING BOARD ACCEPTANCE

MOUNTAIN RECREATION METROPOLITAN DISTRICT
CAPITAL PROJECTS EXPENDITURES AND IMPROVEMENTS – BUDGET AND ACTUAL
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CAPITAL PROJECTS FUND</u>				
Capital Reserve – EPIR	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Capital Reserve – GRC	50,000	50,000	50,000	-
Computers/Office Equipment	19,850	19,850	10,426	9,424
Vehicles and Equipment	35,000	35,000	63,430	(28,430)
Eagle Area Minor Projects	44,150	44,150	6,782	37,368
Eagle Facility Contributions	2,000,000	2,000,000	2,125,000	(125,000)
Eagle Pool Annual Debt	325,000	325,000	-	325,000
Edwards Area Minor Projects	-	-	140,495	(140,495)
Edwards Area Capital Projects	402,100	402,100	-	402,100
Field House Capital Replacement	-	-	28,970	(28,970)
Gypsum Area Minor Projects	8,500	8,500	-	8,500
Total Capital Projects Fund	<u>2,934,600</u>	<u>2,934,600</u>	<u>2,475,103</u>	<u>459,497</u>
<u>CONSERVATION TRUST FUND</u>				
Eagle Complex Capital Improvements	75,000	75,000	14,000	61,000
Vehicles and Equipment	10,000	10,000	9,316	684
McCoy Pavillion Addition	25,000	25,000	-	25,000
Total Conservation Trust Fund	<u>110,000</u>	<u>110,000</u>	<u>23,316</u>	<u>86,684</u>
Total Capital Expenditures and Improvements	<u>\$ 3,044,600</u>	<u>\$ 3,044,600</u>	<u>\$ 2,498,419</u>	<u>\$ 546,684</u>
Less non-capitalized Expenditures and Improvements			<u>(133,704)</u>	
Total Capitalized Assets			<u>\$ 2,364,715</u>	

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



BOARD MEETING ACTION REPORT

Meeting Date: July 16, 2025

Prepared by: Brad Johnson, Edwards Facility Supervisor
Scott Ruff, Facilities Superintendent

SUBJECT: Edwards Field House Renovation Phase One: General Construction Contract

RECOMMENDED ACTION: Approve general construction contract with Kiser Construction in the amount of \$706,883.

BACKGROUND:

The Edwards Field House was built and opened in 2010. With the building being 15 years old, recent public feedback, and programming needs for the continually changing district, Mountain Recreation pursued options for renovation of the Edwards Field House.

Mountain Recreation constituents were surveyed in 2023 to determine if any new or enhanced amenities were needed at the Edwards Field House. Total responses were 509 at the time of the survey. Below are the results from community members of the types of amenities those who responded would like to see in the future at the Edwards Field House. The full survey is linked here for your viewing - [Edwards Survey Revisit 021523.pptx](#)

Under the direction of the board of directors of Mountain Recreation in early 2024, staff hired Ohlson Lavoe Corporation (OLC) Architects to design concepts with these Mountain Recreation programs, facilities, and community needs.

Staff have been working with OLC to build out the phase one renovations in 2025. Staff then sent a request for proposals to qualified general contractors for the general construction on phase one of renovation on June 2nd. Staff received 3 bids back that are highlighted below. Staff selected Kiser Construction utilizing the RFP rubric and Mountain Recreation policy for selection of qualified contractors.

Phase 1 (August 4-October 17– Budgeted Cost \$1,200,000)

1. **Court space** - Hardwood floors for 2 volleyball, 2 basketball, and 3 pickleball courts with a divider curtain.
2. **Repurposed Trampolines** - Two tumble trampolines, one agc trampoline, one rod floor, two ninja cages, and ninja wall with ninja holds/ninja climbing.
3. **Repurposed Climbing Tower & Wall** - Move the current tower and wall to renovate hardwood floors and trampolines. Renovate a new climbing wall at the west end of the building. This will be presented in August or September of 2025 board meeting. This had to be separated due to the complexity of construction and needing specialized contractors for this construction.

4. **Offices for Gymnastics/Day Camp staff and a storage room for day camp room -**
Located in the day camp room.
5. **Renovated Front Desk -** Help flow of building and increase space.

Contractor Name	Bid
RA Nelson	\$936,685
McCalister Construction	\$851,162
Kiser Construction	\$706,833

Total Breakdown	Fee
General Construction (Kiser Construction)	\$706,833
Added Contingency	\$15,000
Ninja & Trampoline Equipment	\$25,000
OLC Fees	\$106,800
Front Desk Construction	\$40,000
Furnishings, Fixtures, Equipment (FF&E)	\$15,000
Climbing Wall Construction (Maverick Climbing)	\$290,000
Total	\$1,198,633

The general construction contractor will remove both the climbing tower and climbing walls. Staff will present the climbing construction action report at the August or September 2025 board meeting. That fee will be \$290,000. Construction for that project will start early in 2026. This is due to the timeline with ordering equipment, lag time in getting equipment, when the contractor can do the construction, and lodging fees. The cost of lodging in November or December also doubled during this time frame so it enables the district to save.

Kiser Construction Reference Check

- Moffat County School District
 - 1.5 Million gymnasium remodel
- Colorado Mesa University
 - 17 Million Student Housing Project
- LB-West LLC
 - Housing Project

RECOMMENDED ACTION: Approve general construction contract with Kiser Construction in the amount of \$706,883. Total fees for the entire project will fit within the budgeted \$1,200,000 Edwards Field House capital improvement budget.

POLICY ISSUE: NA.

FINANCIAL CONSIDERATIONS:

X Budgeted item

☐ Non-Budgeted Line Item:

☐ Not applicable

Line item:

Amount: \$1,200,000

ATTACHMENTS: Kiser Construction Bid (RFP)
Kiser Construction Contract



AGREEMENT FOR CONSTRUCTION SERVICES

This Agreement entered into this _____ day of _____, 2025 by and between the MOUNTAIN RECREATION METROPOLITAN DISTRICT (the "District"), a quasi-municipal corporation of the State of Colorado, and _Kiser Construction_(the "Contractor").

WHEREAS, the District contemplates that from time to time it will require various contractual services on an as-needed basis; and

WHEREAS, qualified firms interested in providing general contractor services for the Edwards Field House renovations regarding the demolition and renovation work at the existing offices, gymnastics, gymnasium, and climbing wall areas has been identified as a project requiring contractor assistance; and

WHEREAS, the District desires to engage the Contractor to render such construction services;

NOW THEREFORE, in consideration of the mutual covenants and stipulations hereinafter set forth, the parties do hereto agree as follows:

I. BASIC SERVICES: The Contractor shall provide and be compensated for a scope of services ("Services"), set forth in a written Work Authorization issued pursuant to this Agreement in substantially the form attached to this Agreement as **Exhibit A**, which Work Authorization shall also set forth the time schedule to be followed ("Time Schedule") and the estimated charges that are to be made ("Charges"). Unless otherwise agreed the Charges shall be calculated pursuant to the Schedule of Fees and Charges attached hereto as **Exhibit B**. The terms and conditions of this Agreement shall apply to each Work Authorization, except to the extent expressly modified by a subsequent Work Authorization. Where Charges are "not to exceed" a specified sum, the Contractor shall notify the District when the Contractor has a reasonable basis to anticipate that Charges will exceed the "not to exceed" sum and shall not continue to provide the Services beyond such specified "not to exceed" sum unless the District authorizes an increase in the sum, in writing by a subsequent Work Authorization executed by the District's designated representative. Changes in conditions, including, without limitation, changes in laws or regulations occurring after the budget is established or other circumstances beyond the Contractor's control may be a basis for equitable adjustments in the budgeted Charges and Time Schedule which adjustments shall only be made in writing by a subsequent Work Authorization, prior to commencement of any additional work based upon such change in conditions, executed by the District's designated representative.

II. AUTHORIZED REPRESENTATIVES: The officer assigned to administer the Services by Contractor is the only authorized representative to make decisions or commitments on behalf of Contractor. The only authorized representatives to make decisions or commitments on behalf of the District are ___Tom Edwards_____, Board President, or Ture Nycum, Executive Director, or an alternate designated in writing by either.

III. COMMENCEMENT AND COMPLETION OF WORK:

A. The Services called for under Section I of this Agreement shall commence only after receipt of a Work Authorization from the District.

B. The Contractor agrees to begin work upon receipt of the District's written Work Authorization and shall proceed in accordance with the Time Schedule as specified therein.

C. The Contractor will be responsible for completing the Services and other assigned projects

as set forth in the Work Authorization within the Time Schedule identified therein. The Contractor will obtain from the District advance written approval of any anticipated changes or modifications to the Time Schedule.

D. The Contractor shall perform the Services consistent with sound professional practices and with the care and skill ordinarily exercised by members of the same profession practicing under similar circumstances and shall comply with and endeavor to incorporate all laws, regulations, codes, and standards applicable at the time the Services are performed.

E. It is anticipated that the Contractor may require the subcontracted services of subcontractors from time to time in completing the Services under this Agreement. Prior written approval from the District will be required if the Contractor desires to retain such subcontractors, and any agreement between the Contractor and any subcontractor shall state that the subcontractor is, at a minimum, subject to and bound by the terms and conditions set forth herein. The Contractor shall supervise any and all subcontractors in order to ensure that the subcontractors perform the Services consistent with sound professional practices and with the care and skill ordinarily exercised by members of the same profession practicing under similar circumstances, and shall provide additional oversight of the activities of the subcontractors in order to ensure that the subcontractors comply with and endeavor to incorporate all laws, regulations, codes, and standards applicable at the time the Services are performed.

F. As a condition of final payment, the Contractor will warrant that the Services have been completed lien-free, and will not be subject to any mechanics liens, chattel mortgages, mortgages, deeds of trust, security agreement or other encumbrances which are not contested and removed in due course.

IV. COMPENSATION:

A. Charges: The Services to be performed by the Contractor shall be at its sole cost, risk and expense, and no part of the cost thereof shall be charged to the District, save and except the Charges as identified herein.

B. Fee Schedule: Compensation for the Services and Additional Services, if any, provided under this Agreement shall be based on the Schedule of Fees and Charges attached hereto.

C. Payments: Requests for payments during the term of the Agreement will be based on the Fees and Charges schedule attached herein. The District shall be charged only for the exact time and materials associated with the Services. These charges shall be presented to the District each thirty (30) calendar days for review and approval. Billings must be submitted to the District prior to the 5th of the month following the month in which the services are performed in order for payment to be approved by the District's Board of Directors and paid by the end of said month. Each billing shall set forth, in addition to anything else required by this Agreement, the Charges, the amount billed/paid prior to the current billing, and the amount of Charges remaining to be paid for the Services.

D. Subcontractor Charges to be included in Contractor Billings: All charges of approved subcontractors for which the District has agreed, in writing and advance of their retention, to be responsible for the cost of such retention, shall be paid by the Contractor and billed to the District on an itemized invoiced cost basis.

E. Finance Charges: Subject to Section VI.C. above, all accounts not paid within sixty (60) days of statement date shall be subject to finance charges. Finance charges shall be computed by applying a single periodic rate of one percent (1%) per month (annual percentage rate of twelve percent (12%)) to the unpaid balance. No finance charges shall accrue on any unpaid balances that the District disputes in the exercise of its discretion. The finance charges set forth in this Section VI.E. shall begin to accrue on the sixty-first (61st) day following the date on which the Contractor remits its billing statement to the District, if the account remains unpaid and if the District does not reasonably dispute the billing statement of the Contractor at issue.

V. **INDEPENDENT CONTRACTOR:** The Contractor is an independent contractor as provided in § 8-40-202(2)(b)(I)-(IV), as amended and nothing herein contained shall constitute or designate the Contractor or any of its employees or agents as employees or agents of the District. The District is concerned only with the results to be obtained. The work performed by Contractor shall be at its sole cost, risk and expense, and no part of the cost thereof shall be charged to the District, except the payments to be made by the District to Contractor for the work performed as provided herein. The District shall not be responsible for Contractor's means, methods, techniques, sequences or procedures of work or for safety precautions incident thereto. Contractor shall at its sole cost and expense, and without increase in the contract price, comply with all laws, rules, ordinances and regulations of all governing bodies having jurisdiction over the work; pay all taxes, sales taxes, use taxes and all federal and state taxes, insurance contributions for social security and unemployment which are measured by wages, salaries or other remunerations paid to Contractor's employees.

VI. **DISCLOSURE:** During the performance of this Agreement and for all time subsequent to completion of the Services, the Contractor agrees not to use or disclose to anyone, except as required in the performance of this Agreement or by law, or as otherwise authorized in writing by the District, any and all information given to the Contractor by the District, or by the Contractor to the District, or which is developed by the Contractor as a result of the performance of this Agreement.

VII. **ASSIGNMENT:** The Contractor shall not have the right or power to assign this Agreement or parts thereof, or its respective duties, without the express written consent of the District. Any attempt to assign this Agreement or parts hereof in the absence of such written consent shall be null and void ab initio.

VIII. **INSURANCE:**

A. The Contractor shall obtain and maintain, at the Contractor's expense Workmen's Compensation and Employer's Liability, Comprehensive, General Liability, Automobile Liability, and Professional Liability, including errors and omissions in amounts and with carriers satisfactory to the District.

B. A certificate identifying the District as holder evidencing such policies together with the amounts of coverage for the respective types of coverage shall be attached to this Agreement as a condition of this Agreement being effective. Said certificate shall designate that the Contractor and the insurance carrier shall be obligated to give the District thirty (30) days prior written notice of any change in or cancellation of said coverage(s).

C. If the Contractor subcontracts any portion of the Services for any purpose, said subcontractors shall be required to furnish certificates evidencing satisfactory comparable insurance coverage(s) to the Contractor and the District.

IX. **INDEMNITY AND MUTUAL PROTECTION CLAUSES:**

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

B. **Mutual Protection Clauses:** The Contractor will require that all contractors, subcontractors, or others furnishing material, work, or other professional services in connection with this Agreement agree to defend, protect, and indemnify the District and the Contractor and their respective officers, and employees, from and against any claims, losses, damages, expenses, injuries, and liabilities arising out of or in connection with their performance in connection with the Services.

X. **TERMINATION FOR CONVENIENCE/SUSPENSION OF WORK:**

A. **Termination:** The District may terminate all or any portion of the Services for convenience, at its option, by sending a written notice to the Contractor. Termination shall be effective seven (7) days after the District sends the Contractor notice of termination in accordance with Section XIV of this Agreement, unless a later date is specified in said notice of termination; provided that during said seven (7) day period the Contractor shall suspend the performance of Services unless the District specifically agrees otherwise. Pursuant to the provisions of Sections VI.C. through VI.E. of this Agreement, the District shall pay the Contractor within sixty (60) days following receipt of a proper billing statement of the Contractor, which final billing statement shall set forth: (1) the Services performed by the Contractor and its subcontractors through the date of termination; (2) amounts billed by and paid to the Contractors through the date of termination; and (3) unpaid Charges of the Contractor incurred prior to termination.

B. **Suspension:** The District may suspend the Services performed by the Contractor at any time upon seven (7) days written notice. Pursuant to the provisions of Sections VI.C. through VI.E. of this Agreement, the District shall pay the Contractor within sixty (60) days following receipt of a proper billing statement of the Contractor, which billing statement shall set forth: (1) the Services performed by the Contractor and its subcontractors through the date of suspension; (2) amounts billed by and paid to the Contractor through the date of suspension; and (3) unpaid Charges of the Contractor incurred prior to suspension. If the work suspension exceeds sixty (60) days from the effective suspension of Services date, the Contractor shall be entitled to renegotiate the Work Authorization and the attendant compensation terms.

XI. **TERMINATION FOR CAUSE:** Either party can terminate this Agreement or a Work Authorization for cause if the other commits a material, uncured breach of this Agreement or becomes insolvent. Termination for cause shall be effective twenty (20) days after receipt of a notice of termination, unless a later date is specified in the notice, provided that during said twenty (20) day period the Contractor shall suspend the performance of Services unless the District specifically agrees otherwise. The notice of termination for cause shall contain specific reasons for termination and both parties shall cooperate in good faith to cure the causes for termination stated in the notice. Termination shall not be effective if reasonable action to cure the breach has been taken before the effective date of the termination. The District shall pay the Contractor upon invoice for Services performed and charges incurred prior to termination. In the event of termination for cause, the Parties shall have their remedies at law as to any other rights and obligations between them, subject to the other terms and conditions of this Agreement.

XII. **NOTICES:** Any notices or other communications required or permitted by this Agreement or by law to be served on, given to, or delivered to either party hereto, by the other party shall be in writing and shall be deemed duly served, given, or delivered when personally delivered to the party to whom it is addressed or in lieu of such personal service, when deposited in the United States mail, first-class postage prepaid, addressed to the District at:

To the District:

Mountain Recreation
52 Lundgren Blvd / PO Box 375
Gypsum, CO 81637
Attn: Ture Nycum, Executive Director

with a copy to:

Ronald L. Fano
Spencer Fane LLP.
1700 Lincoln Street, Suite 2000
Denver, Colorado 80203

To the Contractor:

Kiser Construction
PO Box 191
Grand Junction, CO 81502
Attn: Will Kiser, Manager

Either party may change its address for the purpose of this Section by giving written notice of such change to the other party in the manner provided in this Section.

XIII. IMMIGRATION LAWS: *The Contractor shall comply with any and all federal, state and local laws, rules and regulations regarding the hiring of employees and retention of subcontractors.*

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

XV. INTEGRATED WRITING AND ENFORCEABILITY: *This Agreement constitutes the final and complete repository of the agreements between the District and the Contractor relating to the Services and supersedes all prior or contemporaneous communications, representations, or agreements, whether oral or written. Modifications of this Agreement shall not be binding unless made in writing and signed by an Authorized Representative of each party. The provisions of this Agreement shall be enforced to the fullest extent permitted by law. If any provision of this Agreement is found to be invalid or unenforceable, the provision shall be construed and applied in a way that comes as close as possible to expressing the intention of the parties with regard to the provisions and that saves the validity and enforceability of the provision. In the event of a legal action for invoice amounts not paid, or to otherwise enforce the terms and conditions of this Agreement, the prevailing party shall be entitled to recover from the other party its reasonable attorneys' fees, court costs, and other expenses related to the preparation for and conduct of the legal action.*

XVI. NO THIRD PARTY RIGHTS: *This Agreement shall not create any rights or benefits to parties other than the District and the Contractor. No third party shall have the right to rely on the Contractor's opinions rendered in connection with the Services without the written consent of the Contractor and the third party's agreement to be bound to the same conditions and limitations as the District.*

XVII. BINDING AGREEMENT: *This Agreement shall inure to and be binding on the heirs, executors, administrators, successors, and permitted assigns of the parties hereto.*

XVIII. NO WAIVER: *No waiver of any of the provisions of this Agreement shall be deemed to constitute a waiver of any other of the provisions of this Agreement, nor shall such waiver constitute a continuing waiver unless otherwise expressly provided herein, nor shall the waiver of any default hereunder be deemed a waiver of any subsequent default hereunder.*

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

XX. FORCE MAJEURE: *An event of "force majeure" occurs when an event beyond the control of the party claiming force majeure prevents such party from fulfilling its obligations. An event of force majeure includes, without limitation, acts of God (including floods, hurricanes and other adverse weather), war, riot, civil disorder, acts of terrorism, disease, epidemic, strikes and labor disputes, actions or inactions of government or other authorities, law enforcement actions, curfews, closure of transportation systems or other unusual travel difficulties, or inability to provide a safe working environment for employees. In the event of force majeure, the obligations of the Contractor to perform the Services shall be suspended for the duration of the*

event of force majeure. If Services are suspended for thirty (30) days or more, the Contractor may, in its sole discretion, upon five (5) days prior written notice to the District, terminate this Agreement or the affected Work Authorization, or both. Pursuant to the provisions of Sections VI.C. through VI.E. of this Agreement, the District shall pay the Contractor within sixty (60) days following receipt of a proper billing statement of the Contractor, which billing statement shall set forth: (1) the Services performed by the Contractor and its subcontractors through the date of such termination; and (2) charges of the Contractor incurred prior to the date of such termination.

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

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

It is intended by the parties to this Agreement that the Contractor's services in connection with the Project shall not subject the Contractor's individual employees, officers or directors to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, but solely and only to the extent permitted under Colorado law, the District agrees that any claim, demand or suit shall be directed and/or asserted only against the Contractor, a Colorado corporation, and not against any of the Contractor's individual employees, officers or directors.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first above written.

DISTRICT:

MOUNTAIN RECREATION
METROPOLITAN DISTRICT
a quasi-municipal corporation and
political subdivision of the State of Colorado

By: _____
Tom Edwards, Board President

CONTRACTOR:

By: _____
Kiser Construction



Kiser Construction

PO Box 191

Grand Junction, CO 81502

Date: June 20, 2025

To:

Mountain Recreation Metropolitan District

450 Miller Ranch Road

Edwards, CO 81632

**RE: RFP No. 2025-01 — Proposal for General Contractor Services
Edwards Field House Renovations**

Dear Selection Committee,

Kiser Construction is pleased to submit our proposal in response to RFP No. 2025-01 for the Edwards Field House Phase 1 Renovation. We are excited for the opportunity to partner with Mountain Recreation Metropolitan District on this important project and bring our proven experience in public facility renovations to your community.

With a seasoned project team, we are confident in our ability to execute this renovation within the required timeframe, budget, and quality expectations. We believe our proposed start date of August 4, 2025, and final completion by October 17, 2025, aligns precisely with your scheduling goals. Backed by our dedicated staffing plan and comprehensive quality control process, we can ensure a smooth and successful project delivery.

Our approach emphasizes collaboration, transparency, and quality. We have extensive experience with similar renovations—including work on public schools, university athletic facilities, and municipal buildings—and understand the coordination and precision these projects require. Our zero-defect turnover philosophy, rolling punch list tracking, and proactive subcontractor engagement are core to our delivery model.

Thank you for the opportunity to submit this proposal. We appreciate your consideration and look forward to the possibility of contributing to the success of the Edwards Field House Renovation. Should you require additional information or wish to schedule an interview, please don't hesitate to reach out to Austin Sadvar or Myself.

Sincerely,

Will Kiser

Manager - Kiser Construction

Proposal for General Contractor Services

Edwards Field House Renovations

RFP No.: 2025-01

Submitted: 6/20/2025

1. Company Information

Company Name: Kiser Construction

Address: PO Box 191, Grand Junction, CO 81502

Primary Contact: Will Kiser (Manager)

Phone: 970-314-1008

Email: wkiser@kiserconstructioninc.com

Year Established: 2024

Organization Type: LLC Designated S Corp

Licenses and Certifications:

- General Contractor License #20251017, expires 01-31-2026
 - OSHA Certification, CPR & First Aid Certifications, Storm Water Management, and MEWP Certifications.
-

2. Project Approach

Project Management & Methodology:

Our team will deploy a collaborative, schedule-driven approach tailored to this renovation project. A dedicated project manager will oversee all phases from mobilization through punch list, supported by an experienced superintendent and trade partners. Weekly coordination meetings will be held with Mountain Rec staff, the architect, and key subcontractors to ensure alignment on schedule, sequencing, and safety.

Work Plan & Schedule Compliance:

We propose a start date of **August 4, 2025** and completion by **October 17, 2025**, consistent with the Owner's expectations. Our critical path method (CPM) schedule includes early procurement, phased demolition, and concurrent interior systems work to meet the tight timeline. We will utilize Lean Construction principles to minimize downtime and manage workflow.

Quality Control:

Our QC plan includes:

- Pre-installation meetings with subcontractors
- Daily inspections and field reports
- Third-party testing (as applicable)
- Ongoing punch list tracking

We adhere to a zero-defect turnover philosophy and will deliver a fully compliant, high-quality facility per the design documents and applicable building codes.

3. Experience and References

Relevant Projects (Past 5 Years):

- **Moffat County High School Gym Renovation** (2024): 15,300 SF interior renovation including new equipment.
- **Grand Mesa Middle School** (2021): Included demolition, finishes, new gym floors and basketball equipment.
- **CMU Varsity Track Practice Field** (2020): Ground up construction under occupied conditions on a college campus, completed ahead of schedule.

Client References:

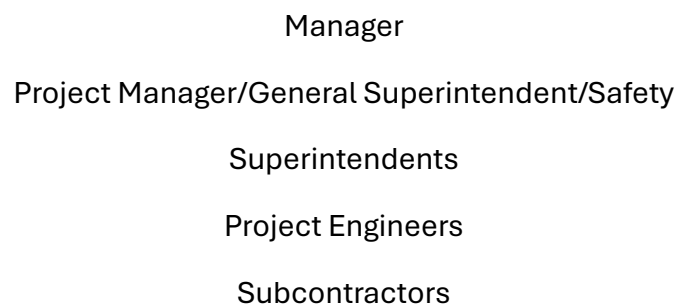
1. **Chris Wetzel**, Interim Superintendent, Moffat County School District
Phone: (720) 378-3690 | Email: chris@coaching2tnl.org
2. **Jaime Cox**, Capital Projects Manager, Colorado Mesa University
Phone: (970) 986-2584 | Email: jcox2@coloradomesa.edu
3. **Tim Belinski**, President, IND Ventures, LLC
Phone: (970) 277-1100 | Email: tbelinski@indventures.com

4. Staffing Plan

Key Personnel:

- **Manager:** Will Kiser, 15+ years experience in field and management experience
- **Project Manager:** Austin Sadvar, 7+ years experience
- **Superintendent:** Wade Hughes, OSHA 30 Certified, 8+ years in field execution
- **Project Engineer:** TBD, experienced in submittals, RFIs, Procore
- **Quality Control/Safety Officer:** Craig Vittitow, 20+ years in field execution, CHST Certified

Project Organizational Chart:



5. Cost Proposal

Base Bid Amount: \$706,883.00

(Includes all labor, materials, overhead, profit, permits, and taxes)

Allowances:

- \$8,538 for Building Permit

Contingencies:

- 1% construction contingency built into bid

A detailed line-item estimate is included in Attachment A.

6. Insurance and Bonding

Attached are certificates showing current coverage for:

- General Liability: \$2,000,000
- Workers' Compensation: In compliance with Colorado law
- Bonding Capacity: CNA, \$5,000,000 per project

Enclosures:

- Completed Attachment A: Bid Form
- Detailed Cost Estimate & Summary
- Clarifications & Assumptions
- Certificate of Insurance
- Bonding Letter
- Detailed Project Schedule (Gantt Chart)
- Sample Quality Control Plan
- Company Organizational Chart
- Resumes of Key Personnel



ATTACHMENT A

General Contractor Bid Form

Request for Proposal (RFP) - Edwards Field House Renovations

RFP No.: 2025-01

Project Overview

Location: 450 Miller Ranch Road, Edwards, Colorado 81632

Owner/Client: Mountain Recreation Metropolitan District

Estimated Budget: To Be Determined

Bid Submissions due: Friday, 6/20/25, by 4pm (MT)

Bidder Information

Company Name: Kiser Construction

Contact Person: Austin Sadvar

Title: Project Manager

Address: PO Box 191, Grand Junction, CO 81502

Phone: 970-629-9776

Email: asadvar@kiserconstructioninc.com

License # and Expiration Date: #20251017, expires 01-31-2026

Scope of Work (Check all that apply):

- ☒ General Requirements
- ☒ Concrete
- ☐ Masonry
- ☒ Metals
- ☒ Wood, Plastics and Composites
- ☒ Openings
- ☒ Finishes
- ☐ Specialties
- ☒ Equipment
- ☐ Furnishings
- ☒ Special Construction
- ☐ Fire Suppression
- ☐ Plumbing
- ☐ HVAC
- ☒ Electrical
- ☐ Other: _____

Base Bid Amount

Total Base Bid Amount: \$ \$706,883.00

(Includes all labor, materials, equipment, permits, overhead, profit, and applicable taxes)

Schedule

Proposed Start Date: 8/4/2025

Estimated Completion Date: 10/17/2025

Subcontractors (List Key Trades)

Trade	Subcontractor Name	License #	Contact Info
Demo	Midwest Demolition		bcederburg@midwestdemo.com
Structural Steel	Greenleaf Customs		onis@greenleafcustoms.com
Doors & Hardware	Colorado Doorways		ray@doorwaysinc.com
Metal Framing & Drywall	Peak Interiors		taylorc@peakint.com
Gym Floor	All City Floors		MMauries@allcityfloors.com
Paint	Smuggler Finishes		jpulman@sopris.net
Gym Equipment	Norcon		nathan.l@norconnm.com
Electrical	Ridge Electric (May Change)		wade@ridgeelec.com

Bid Inclusions & Exclusions

Inclusions:

Selective Demolition & salvage as shown on project documents.
Structural Steel Modifications, Casework/Millwork, Doors & Hardware shown on Drawings, Frosted window film at exterior windows, Finishes per documents, gym floor, gym equipment per documents, Electrical work. See attached Clarifications & Assumptions.

Exclusions:

Removal of foam pit blocks & trampolines, concrete cutting & re-pouring, Doors 109 & 120 (not shown on plans), Drywall and paint at 156/121 ceiling, portable shelving units, gymnastics equipment, climbing wall furnish & install, new dasher panels, fire supression mods, fire alarm mods, landscaping of any kind. See attached Clarifications & Assumptions.

Certification

I hereby certify that the information provided in this Bid Form is accurate and complete. I have read and understood the RFP and all addenda and agree to perform the work in accordance with all requirements.

Signature: _____

Printed Name: Austin Sadvar

Title: Project Manager

Date: 6/20/2025



PROJECT:

Edwards Field House Phase 1 Renovation
Edwards, CO

PREPARED FOR:

Mountain Recreation District

Project Proposal
6.20.25

PREPARED BY: Austin Sadvar

Kiser Construction - 970-314-1008 - Wkiser@kiserconstructioninc.com



June 20, 2025

Project:

Edwards Field House Phase 1 Renovation

Edwards, CO

Project Proposal

DESCRIPTION	BUILDING 1			NOTES/COMMENTS	SOV
	14135	SF			
			\$/SF		
010000 GENERAL CONDITIONS	\$	92,498	\$	6.54	\$ 102,054
020000 EXISTING CONDITIONS	\$	70,337	\$	4.98	\$ 77,604
030000 CONCRETE	\$	563	\$	0.04	\$ 621
040000 MASONRY	\$	-	\$	-	\$ -
050000 METALS	\$	65,125	\$	4.61	\$ 71,853
060000 WOODS & PLASTICS	\$	9,182	\$	0.65	\$ 10,130
070000 THERMAL & MOISTURE PROTECTION	\$	1,250	\$	0.09	\$ 1,379
080000 OPENINGS	\$	7,205	\$	0.51	\$ 7,949
090000 FINISHES	\$	206,292	\$	14.59	\$ 227,606
100000 SPECIALTIES	\$	-	\$	-	\$ -
110000 EQUIPMENT	\$	127,055	\$	8.99	\$ 140,182
120000 FURNISHINGS	\$	-	\$	-	\$ -
130000 SPECIAL CONSTRUCTION	\$	1,183	\$	0.08	\$ 1,305
140000 CONVEYING SYSTEMS	\$	-	\$	-	\$ -
210000 FIRE SUPPRESSION	\$	-	\$	-	\$ -
220000 PLUMBING	\$	-	\$	-	\$ -
230000 HVAC	\$	-	\$	-	\$ -
260000 ELECTRICAL & LOW VOLTAGE	\$	60,000	\$	4.24	\$ 66,199
280000 ELECTRONIC SAFETY & SECURITY	\$	-	\$	-	\$ -
31-330000 EARTHWORK & UTILITIES	\$	-	\$	-	\$ -
320000 EXTERIOR IMPROVEMENTS	\$	-	\$	-	\$ -
SUBTOTAL	\$	640,688	\$	45.33	
CONSTRUCTION CONTINGENCY (1%)	\$	6,407	\$	0.45	
BUILDERS RISK INSURANCE	\$	3,203	\$	0.23	0.50%
GENERAL LIABILITY INSURANCE	\$	6,503	\$	0.46	1%
BOND P&P	\$	16,420	\$	1.16	2.50%
KC FEE (5%)	\$	33,661	\$	2.38	
TOTAL	\$	706,883	\$	50.01	\$ 706,883

Edwards Field House Phase 1 Renovation

CONSTRUCTION AREA 14135 SF
TOTAL BLDG AREA 57851 SF

	QTY	U/M	UNIT PRICE	TOTALS	COST/SF	NOTES/COMMENTS
010000 GENERAL CONDITIONS						
SUPERINTENDENT LABOR	11	WK	\$ 3,260.00	\$ 35,860		
PROJECT MANAGER LABOR	2	WK	\$ 3,300.00	\$ 6,600		
PHONE / TRUCK	2.5	MO	\$ 1,200.00	\$ 3,000		
GAS/OIL/TIRES	10	WK	\$ 300.00	\$ 3,000		
SUBSISTENCE	10	WK	\$ 400.00	\$ 4,000		
HOUSING	2.5	MO	\$ 2,200.00	\$ 5,500		
FINAL CLEAN	1	LS	\$ 2,500.00	\$ 2,500		
FENCING	300	LF	\$ 7.00	\$ 2,100		
SMALL TOOLS	1	LS	\$ 1,000.00	\$ 1,000		
DUMPSTERS	10	EA	\$ 700.00	\$ 7,000		
BATHROOMS (X3)	3	MO	\$ 2,100.00	\$ 6,300		
EQUIPMENT RENTAL	8	WK	\$ 450.00	\$ 3,600		
TEMP PROTECTION	1	LS	\$ 3,500.00	\$ 3,500		
BUILDING PERMIT	1	LS	\$ 8,537.66	\$ 8,538		Allowance
SUB TOTAL				\$ 92,498	\$ 1.60	
020000 EXISTING CONDITIONS						
REMOVE EXISTING DASHER SYSTEM	168	LF	\$ -	\$ 55,900		MIDWEST DEMO
REMOVE & SALVAGE EXISTING DASHER SYSTEM	182	LF	\$ 3.50	\$ 637		KC
CUT DASHER PANEL ANCHOR BOLTS	175	EA	\$ 4.00	\$ 700		KC
REMOVE EXISTING BASKETBALL FLOORING	8185	SF	\$ -	\$ 13,100		MIDWEST DEMO
REMOVE EXISTING BASKETBALL BACKBOARDS & POSTS	4	EA	\$ -	INCLUDED		
REMOVE EXISTING PLATFORM & SLOPED WALL FRAMING	1	LS	\$ -	INCLUDED		
REMOVE EXISTING CUBBIES	28	LF	\$ -	INCLUDED		
REMOVE CLIMBING WALLS, RAILING, & FLOOR SYSTEMS	2	EA	\$ -	INCLUDED		
REMOVE FOAM PIT BLOCKS	0	LS	\$ -	\$ -		BY OWNER
REMOVE TRAMPOLINES & PADDING	0	LS	\$ -	\$ -		BY OWNER
SUB TOTAL				\$ 70,337	\$ 1.22	
030000 CONCRETE						
GROUT HSS COLUMNS	1	LS	\$ 300.00	\$ 300		KC
GROUT EXISTING ANCHOR BOLT HOLES	175	EA	\$ 1.50	\$ 263		KC
SUB TOTAL				\$ 563	\$ 0.01	
040000 MASONRY						
N/A EXCLUDED	0	LS	\$ -			
SUB TOTAL				\$ -	\$ -	
050000 METALS						
STRUCTURAL STEEL FAB & INSTALLATION AT WALLS	1	LS	\$ 58,500.00	\$ 58,500		GREENLEAF CUSTOMS
STRUCTURAL MODIFICATIONS AT CEILING	1	LS	\$ -	INCLUDED		
DIVIDER WALL GATE	1	LS	\$ -	INCLUDED		
MISC METALS	14135	SF	\$ 0.45	\$ 6,361		KC
SHOP DRAWINGS	1	LS	\$ -	INCLUDED		
ANCHOR BOLTS AT DASHER PANELS	88	EA	\$ 3.00	\$ 264		KC
SUB TOTAL				\$ 65,125	\$ 1.13	
060000 WOODS & PLASTICS						
NON-COMBUSTIBLE BACKING & BLOCKING	135	LF	\$ 3.90	\$ 527		KC
RELOCATION OF EXISTING CABINETS & COUNTERTOPS	30	LF	\$ 14.00	\$ 420		KC
PLAM COUNTER AT SHORT DIVIDING WALL	75	LF	\$ 54.00	\$ 4,050		KC
FINISHED WOOD CAPS	186	LF	\$ 22.50	\$ 4,185		KC
SUB TOTAL				\$ 9,182	\$ 0.16	
070000 THERMAL & MOISTURE PROTECTION						
6" UNFACED FIBERGLASS INSULATION	1155	SF	\$ -	INCLUDED		W/ DIV 09
CAULKING/SEALANT	1250	SF	\$ 1.00	\$ 1,250		
SUB TOTAL				\$ 1,250	\$ 0.02	
080000 OPENINGS						
FROSTED WINDOW FILM @ EXTERIOR WINDOWS	60	SF	\$ 25.00	\$ 1,500		
GATE HARDWARE: LATCH/HINGES/BOLTS	1	LS	\$ 380.00	\$ 380		KC
INTERIOR DOORS & FRAMES (OPENING 112, 119, 131, 137, 140)	5	EA	\$ 965.00	\$ 4,825		COLORADO DOORWAYS
DOOR AND HARDWARE INSTALLATION	5	EA	\$ 100.00	\$ 500		KC
SUB TOTAL				\$ 7,205	\$ 0.12	
090000 FINISHES						
METAL FRAMING AND DRYWALL	5734	SF	\$ -	\$ 30,500		PEAK
IMPACT RESISTANT GYP BOARD	2874	SF	\$ -	INCLUDED		
DECORATIVE FRP PANELS & TRIM (INSTALLED)	2592	SF	\$ 7.33	\$ 19,000		PEAK
CUSHIONED WOOD FLOOR SYSTEM (BASKETBALL COURTS)	8164	SF	\$ 17.61	\$ 143,797		ALL CITY FLOORS
FURNISH & INSTALL ENTRANCE RAMPS	2	EA	\$ -	INCLUDED		
GAME LINES (2" WIDE)	1	LS	\$ -	INCLUDED		
FURNISH & INSTALL HUMIDITY AND TEMP MONITORING SYSTEM	1	LS	\$ -	INCLUDED		
INSTALL VOLLEYBALL COVER PLATES	6	EA	\$ -	INCLUDED		
INSTALL PICKLEBALL COVER PLATES	8	EA	\$ -	INCLUDED		
PAINT AT NEW PARTITIONS	5734	SF	\$ 2.75	\$ 10,500		SMUGGLER FINISHES
PAINT HM DOORS AND FRAMES	5	EA	\$ -	INCLUDED		
VINYL WALL BASE	330	LF	\$ 1.50	\$ 495		KC
MISC. PATCHING AND REPAIRS	40	HR	\$ 50.00	\$ 2,000		
SUB TOTAL				\$ 206,292	\$ 3.57	
100000 SPECIALTIES						
N/A EXCLUDED	0	LS	\$ -	\$ -		
SUB TOTAL				\$ -	\$ -	

110000 EQUIPMENT						
WALL PADDING (6'Hx12'Wx2"TH)	6 EA	\$	-	\$	125,455	NORCON
DIVIDER CURTAIN (CENTER ROLL, MOTORIZED)	1 EA	\$	-		INCLUDED	
BASKETBALL BACKSTOPS (FORWARD FOLD/ADJ HT/MOTORIZED)	6 EA	\$	-		INCLUDED	
VOLLEYBALL SETS W/ PADDING	3 EA	\$	-		INCLUDED	
PICKLEBALL SETS	4 EA	\$	-		INCLUDED	
SLEEVES & COVER PLATES	20 EA	\$	-		INCLUDED	
RE-SET NETTING AROUND COURT (ABOVE DASHERS)	1 LS	\$	1,600.00	\$	1,600	KC
PORTABLE SHELVEING	0 EA	\$	-	\$	-	BY OWNER
GYMNASTICS EQUIPMENT	0 EA	\$	-	\$	-	BY OTHERS
CLIMBING WALL	0 EA	\$	-	\$	-	BY OTHERS
SUB TOTAL				\$	127,055	\$ 2.20
120000 FURNISHINGS						
N/A EXCLUDED	0 LS	\$	-	\$	-	
SUB TOTAL				\$	-	\$ -
130000 SPECIAL CONSTRUCTION						
REINSTALL DASHER PANELS AT NEW LOCATIONS	182 LF	\$	6.50	\$	1,183	KC
SUB TOTAL				\$	1,183	\$ 0.02
140000 CONVEYING SYSTEMS						
N/A EXCLUDED	0 LS	\$	-			
SUB TOTAL				\$	-	\$ -
210000 FIRE SUPPRESSION						
N/A EXCLUDED	0 LS	\$	-	\$	-	
SUB TOTAL				\$	-	\$ -
220000 PLUMBING						
N/A EXCLUDED	0 LS	\$	-			
SUB TOTAL				\$	-	\$ -
230000 HVAC						
N/A EXCLUDED	0 LS	\$	-			BY OWNER
SUB TOTAL				\$	-	\$ -
260000 ELECTRICAL & LOW VOLTAGE						
ELECTRICAL PACKAGE	1 LS	\$	60,000.00	\$	60,000	
BRANCH POWER TO GYM EQUIPMENT	1 LS	\$	-		INCLUDED	
BRANCH POWER TO ROOMS 107 & 108	1 LS	\$	-		INCLUDED	
TERMINATIONS & FINAL TRIM OUT	1 LS	\$	-		INCLUDED	
ELECTRICAL DESIGN DRAWINGS	0 LS	\$	-	\$	-	N/A EXCLUDED
FIRE ALARM MODIFICATIONS	0 LS			\$	-	N/A EXCLUDED
SUB TOTAL				\$	60,000	\$ 1.04
280000 ELECTRONIC SAFETY AND SECURITY						
N/A EXCLUDED	0 LS	\$	-	\$	-	
SUB TOTAL				\$	-	\$ -
31-330000 EARTHWORK & UTILITIES						
N/A EXCLUDED	0 LS	\$	-			
SUB TOTAL				\$	-	\$ -
320000 EXTERIOR IMPROVEMENTS						
N/A EXCLUDED	0 LS	\$	-			
SUB TOTAL				\$	-	\$ -
TOTAL COST OF WORK				\$	640,888	\$ 8.26

CLARIFICATIONS & ASSUMPTIONS

Edwards Field House Renovation

6/20/25

1. Project General Information

- a. Edwards Field House Phase 1 Renovation
- b. Bid Day – 6/20/25
- c. Duration – 11 weeks
- d. Schedule – 8/4/25 – 10/17/25
- e. Proposal is based off of 50% CD Drawing set provided in the RFP and Structural sheets provided 6/11/25.
 - i. General Inclusions:
 1. Working Superintendent
 2. Dumpster for own waste material
 3. Equipment to complete own scope of work
 4. Toilets for own tradesmen
 5. Materials, Tools, Equipment for own scopes of work
 6. General Liability Insurance, Workmen's Comp, Auto Insurances, & Payment & Performance Bond.
 7. 1 year workmanship & material warranty
 - ii. Demolition included in Base Bid
 1. Removal & Relocate of Dasher Panels per plans
 2. Removal of existing anchor bolts at Dasher panels
 - a. All holes remaining after demo to be grouted flush with floor.
 3. Removal of existing sloped framing and cubbies.
 4. Removal of existing basketball goals and posts
 5. Removal of Existing climbing and bouldering walls.
 - iii. Structural Steel included in Base Bid
 1. Fabrication and installation of all ceiling and wall members per structural sheets S100 & S101 have been included.
 - a. Individual members will be fabricated and painted off site before installation.
 2. New Anchor bolts for Dasher panels have been included.

iv. Woods & Plastics Included in Base Bid

1. Non-combustible backing & blocking has been included per locations shown on 50% CD Drawings.
2. Relocation of existing cabinets & countertops has been included.
3. PLAM counter at 4' divider wall has been included.
4. Finished wood caps have been included at tops of 10' and 4' dividing walls.

v. Doors & Windows Included in Base Bid

1. 5 3-0x7-0 hollow metal doors and frames have been included in this proposal.
2. Handles, lock sets, and hinges have been included with each door.
3. Installation of doors and hardware has been included.
4. Frosted window film has been included at all locations shown on sheet A101 of the 50% CD Drawings.

vi. Finishes Included in Base Bid

1. Metal framing and drywall have been included.
 - a. All framing assumed to be metal stud.
 - b. Impact resistant gypsum board has been included at 10' and 4' dividing walls.
2. FRP has been included at exposed surfaces of gym dividing walls.
 - a. FRP priced: Crane Composites, White, Pebbled,.090 thick.
3. Gym floor system has been included.
 - a. Floor Proposed: Action Cush Floating Floor System.
 - b. Game Lines included per plans.
 - c. Sand/Seal/Finish of gym floor included.
 - d. Budget pricing has been included for center court logo. Pricing subject to change upon final size and Vector file provided by owner.
 - e. Safepath ramps have been included in lieu of solid maple ramps.
 - f. Owner to provide 1 100 amp breaker location for sanding operations. If breaker space is not available,

\$3,500 dollars will be added to the overall cost of work for generator rental.

- g. Cover plates have been included at all volleyball & pickleball sleeve locations.
- 4. Paint at all new partitions has been included.
 - a. Dividing walls to be prime only under FRP.
- 5. Touch up paint after demolition has been included.
- 6. New Vinyl wall base has been included at all new partitions.
- vii. Equipment Included in Base Bid
 - 1. Wall padding has been included at each new basketball goal.
 - a. Padding to be 6'Hx12'Wx2"TH
 - 2. Center Roll Divider has been included per plans.
 - 3. 6 forward fold/forward mount/motorized/adjustable height basketball goals have been included.
 - a. Backboards, rims, padding & netting included.
 - 4. 2 cross court & 1 full court volleyball system has been included.
 - 5. 4 pickleball sets have been included.
 - 6. Removal and re-setting of existing net has been included.
- viii. Electrical Included in Base Bid
 - 1. New circuitry and branch power for basketball goals and divider net has been included.
 - 2. Branch power has been included for new office spaces.
 - a. KC assumes power is currently available and capable of carrying new recepticals.
 - 3. All Electrical at OTS area to be exposed conduit.
 - 4. Electrical at office areas to be MC cable.
 - 5. All terminations and electrical trim has been included.
- ix. Exclusions:
 - 1. Removal of foam pit blocks (by owner)
 - 2. Removal of Trampolines & padding (by owner)
 - 3. Concrete Cutting or Removal
 - 4. Cast in Place concrete
 - 5. Masonry work of any kind
 - 6. Portable shelving (By owner)
 - 7. Doors 109 & 120 (not shown on drawings)
 - 8. Fire rated doors or glass

9. Door Closers
10. Drywall or paint at 156 or 121 shown on sheet A102
 - a. This area was never discussed during the site walk and a response was never given to the pre bid question.
11. Ceilings of any kind have not been included (none shown on plan set)
12. Moving of bleachers for equipment access
13. Winter Heating or protection
14. Furnish and installation of new climbing walls
15. Removal or relocation of any gymnastics equipment
16. Plumbing work of any kind
17. HVAC work of any kind
 - a. Humidity control measures have not been included.
 - b. KC recommends humidity control be integrated with current HVAC systems to minimize expansion and contraction of new gym floor.
18. Fire Suppression modifications
19. Fire Alarm modifications
20. Electrical Engineering or design.
 - a. If required KC will engage a design professional.
 - i. Estimated cost \$15,000.
21. Landscaping Repairs.
 - a. If required, landscape repairs will be tracked on a T&M basis.
22. Testing or Abatement of any hazardous materials
23. *Owner costs*
 - a. *Administrative costs or fees*
 - b. *Legal fees or Expenses*
 - c. *Furniture, Fixtures or equipment unless otherwise noted*
 - d. *Artwork or Exhibits*
 - e. *Owner Contingency*
 - f. *Telephone / Data Equipment unless otherwise noted*
 - g. *Costs associated with LEED or Green Globes Certification*
 - h. *Material Testing or Special Inspections*
 - i. *Third Party Commissioning*

End of Clarifications & Assumptions



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/20/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Colorado West Insurance Services, Inc. 2782 Crossroads Blvd Grand Junction CO 81506	CONTACT NAME: Kamryn Jennings PHONE (A/C, No, Ext): 970-244-9627 E-MAIL ADDRESS: kamryn@cwipro.com	FAX (A/C, No): 970-245-6693
INSURED Kiser Construction GJ, LLC PO Box 191 Grand Junction CO 81502	License#: 44812 KISECON-01	
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Pinnacol Assurance		41190
INSURER B: Champlain Specialty Insurance Company		16834
INSURER C: Progressive Insurance		24260
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES**CERTIFICATE NUMBER:** 1421949144**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			CSARCGL000461401	9/24/2024	9/24/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
C	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			987216944	9/24/2024	9/24/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	4253863	9/5/2024	9/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Additional Insured with respect to General Liability (per attached CG2010 0704), including ongoing and completed operations (per attached CG2037 0704) and with respect to Auto Liability (included).
Waiver of Subrogation with respect to General Liability (per attached CG2404 0509), with respect to Auto Liability (included), and with respect to Workers Compensation.
Primary/Non-Contributory with respect to General Liability (per attached CIS CGL4026 1215), and with respect to Auto Liability (included).

Project: Edwards Field House Renovations
Location: 450 Miller Ranch Road, Edwards, CO 81632

CERTIFICATE HOLDER**CANCELLATION**

Mountain Recreation Metropolitan District

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – OWNERS, LESSEES OR
CONTRACTORS – COMPLETED OPERATIONS**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):	Location And Description Of Completed Operations
Blanket where required by written contract signed by both parties and the insured contract is executed prior to any loss	Any location where required by written contract signed by both parties and the insured contract is executed prior to any loss
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" at the location designated and described in the schedule of this endorsement performed for that additional insured and included in the "products-completed operations hazard".

THIS ENDORSEMENT CHANGES/MODIFIES THE POLICY. PLEASE READ IT CAREFULLY.

PRIMARY AND NON-CONTRIBUTING INSURANCE

This endorsement changes/modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE FORM PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE FORM

To the extent that this insurance is afforded to any additional insured under this policy, **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS, 4. Other Insurance**, is deleted in its entirety and replaced with the following condition:

4. Other Insurance

If all of the other insurance permits contribution by equal shares, we will follow this method unless the insured is required by written contract signed by both parties, to provide insurance that is primary and non-contributory, and the "insured contract" is executed prior to any loss. Where required by a written contract signed by both parties, this insurance will be primary and non-contributing only when and to the extent as required by that contract. However, under the contributory approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first. If any of the other insurance does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.

ALL OTHER TERMS AND CONDITIONS OF THE POLICY REMAIN UNCHANGED.

This endorsement is attached to and forms a part of the Policy as listed in the Declarations Page or Declarations Extension Schedule, effective on the inception date of the Policy unless otherwise stated herein.

(The following information is required only when this endorsement is issued subsequent to preparation of the Policy.)

Endorsement effective date:

Policy No.:

Endorsement No.:

Named Insured:

Authorized Representative _____

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – OWNERS, LESSEES OR
CONTRACTORS – SCHEDULED PERSON OR
ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):	Location(s) Of Covered Operations
Blanket where required by written contract signed by both parties and the insured contract is executed prior to any loss	Any location where required by written contract signed by both parties and the insured contract is executed prior to any loss
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

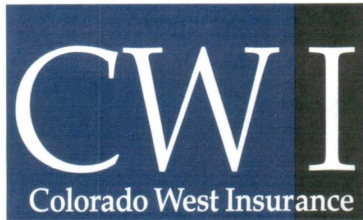
Name Of Person Or Organization:

As required by written contract signed by both parties and the insured contract is executed prior to any loss.

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The following is added to Paragraph **8. Transfer Of Rights Of Recovery Against Others To Us** of **Section IV – Conditions:**

We waive any right of recovery we may have against the person or organization shown in the Schedule above because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard". This waiver applies only to the person or organization shown in the Schedule above.



2782 Crossroads Boulevard • Grand Junction, Colorado 81506

June 20, 2025

To: Mountain Recreation Metropolitan District

RE: 450 Miller Ranch Road, Edwards, CO 81632

Kiser Construction GJ, LLC

Bonding Capabilities

Kiser Construction GJ, LLC is bonded by Western Surety Company through our Agency. Bids have been approved on projects up to \$4,500,000. Subject to normal underwriting considerations the captioned project is within that scope.

Please contact the undersigned should you need additional information.

Sincerely,

A handwritten signature in black ink that reads 'Vikki Bell'.

Vikki Bell, AIC

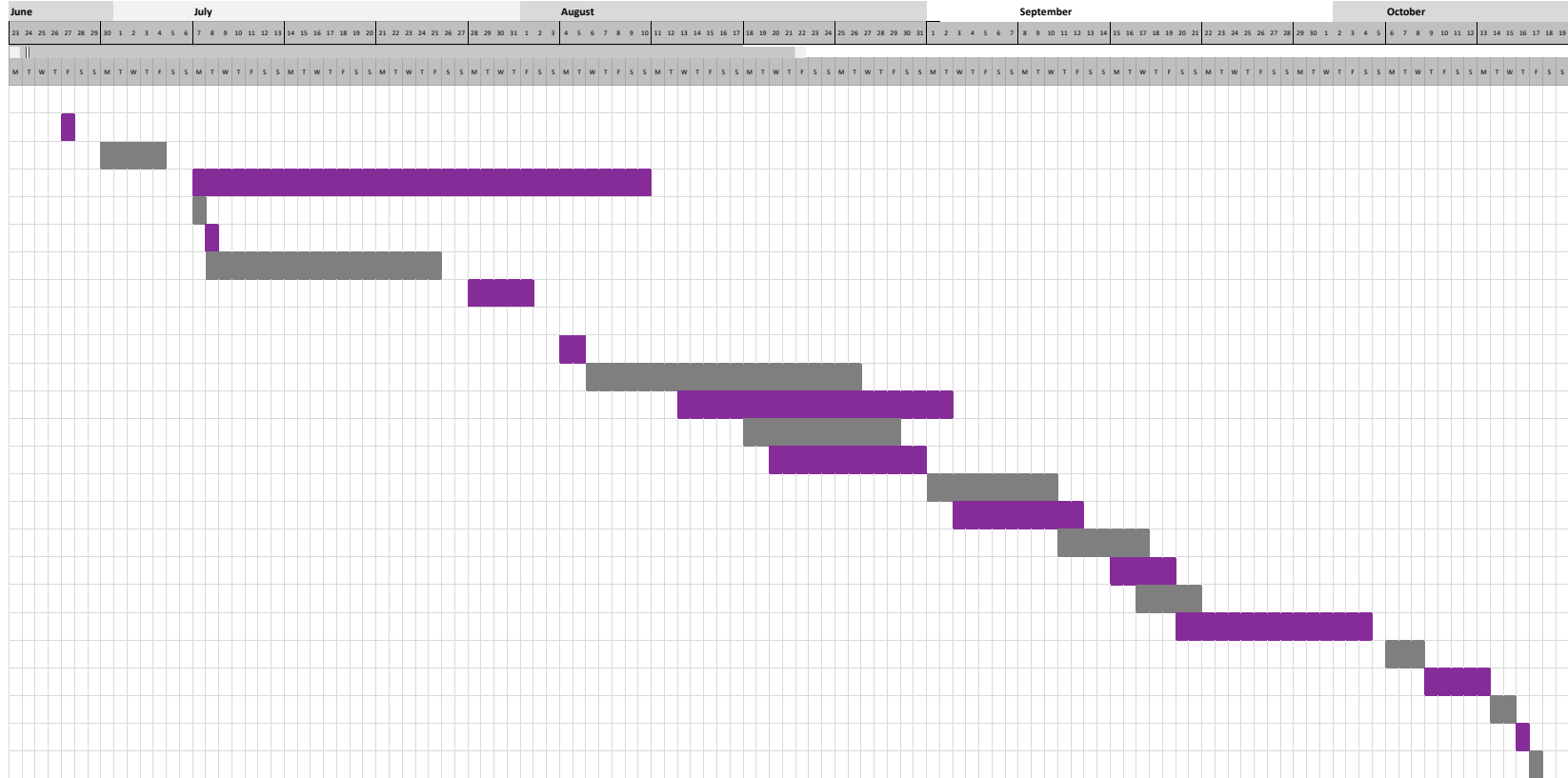
PROJECT: Edwards Field House Renovatic

Mountain Recreation District

Created By: Austin Sadvar

Schedule start date:

Milestone description	Start	Days
Preconstruction		
Contractor Selection	6/27	1
KC Issues Subcontracts	6/30	5
Submittal Review	7/7	35
receive 100% CD Drawings	7/7	1
Submit permit applications	7/8	1
100% CD Estimate	7/8	18
KC Issue Subcontract Change Orders	7/28	5
Construction		
Mobilization and Site Prep	8/4	2
Selective Demolition	8/6	21
Interior Framing	8/13	21
Electrical Rough-In	8/18	12
Structural Modifications	8/20	12
Install Gym Equipment	9/1	10
Hang/Tape/Finish Drywall	9/3	10
Paint	9/11	7
Install FRP & Wall Padding	9/15	5
Electrical Trim	9/17	5
Install Gym Floor	9/20	15
Final Cleaning & Punch List	10/6	3
Punchlist Corrections	10/9	5
Demobalize From Site	10/14	2
Final Owner Walk	10/16	1
Final Construction Completion	10/17	1



Quality Control Plan

Our Quality Control (QC) Plan is built around proactive communication, consistent inspection protocols, and a commitment to delivering a zero-defect, fully compliant facility that meets the design documents and all applicable codes and standards. The plan ensures quality is not only verified at final turnover, but embedded throughout each phase of construction.

1. Pre-Installation Meetings

Prior to the start of each major scope of work, we conduct pre-installation meetings with all relevant subcontractors and suppliers. These meetings review:

- Project specifications and submittal requirements
- Approved shop drawings and manufacturer guidelines
- Coordination details with adjacent systems and trades
- Safety expectations and sequencing

These meetings establish a shared understanding of expectations and help mitigate quality issues before they arise.

2. Daily Inspections and Field Reports

Our site superintendent and/or quality control manager performs daily walkthroughs to monitor workmanship and compliance with project documents. Findings are recorded in daily field reports, which include:

- Work-in-progress documentation
- Verification of material deliveries and installation methods
- Notes on any observed deficiencies or deviations
- Photos, observations, and follow-up actions if required

This process ensures early detection and correction of quality concerns, reducing the risk of rework or delays.

3. Third-Party Testing and Verification

When required by specification or code, independent third-party agencies will be engaged to perform material testing, system inspections, and specialty evaluations. All test results will be:

- Reviewed and certified by licensed professionals
- Recorded in the QC documentation binder
- Submitted to the Owner and design team as required

We coordinate closely with testing agencies to ensure prompt scheduling and response to any non-conformance issues.

4. Ongoing Punch List Management

We do not wait until substantial completion to begin punch list activities. Instead, we maintain a **rolling punch list** throughout the life of the project. This list is:

- Updated regularly through internal QC reviews
- Issued to subcontractors for immediate resolution
- Verified as complete prior to the next phase of work

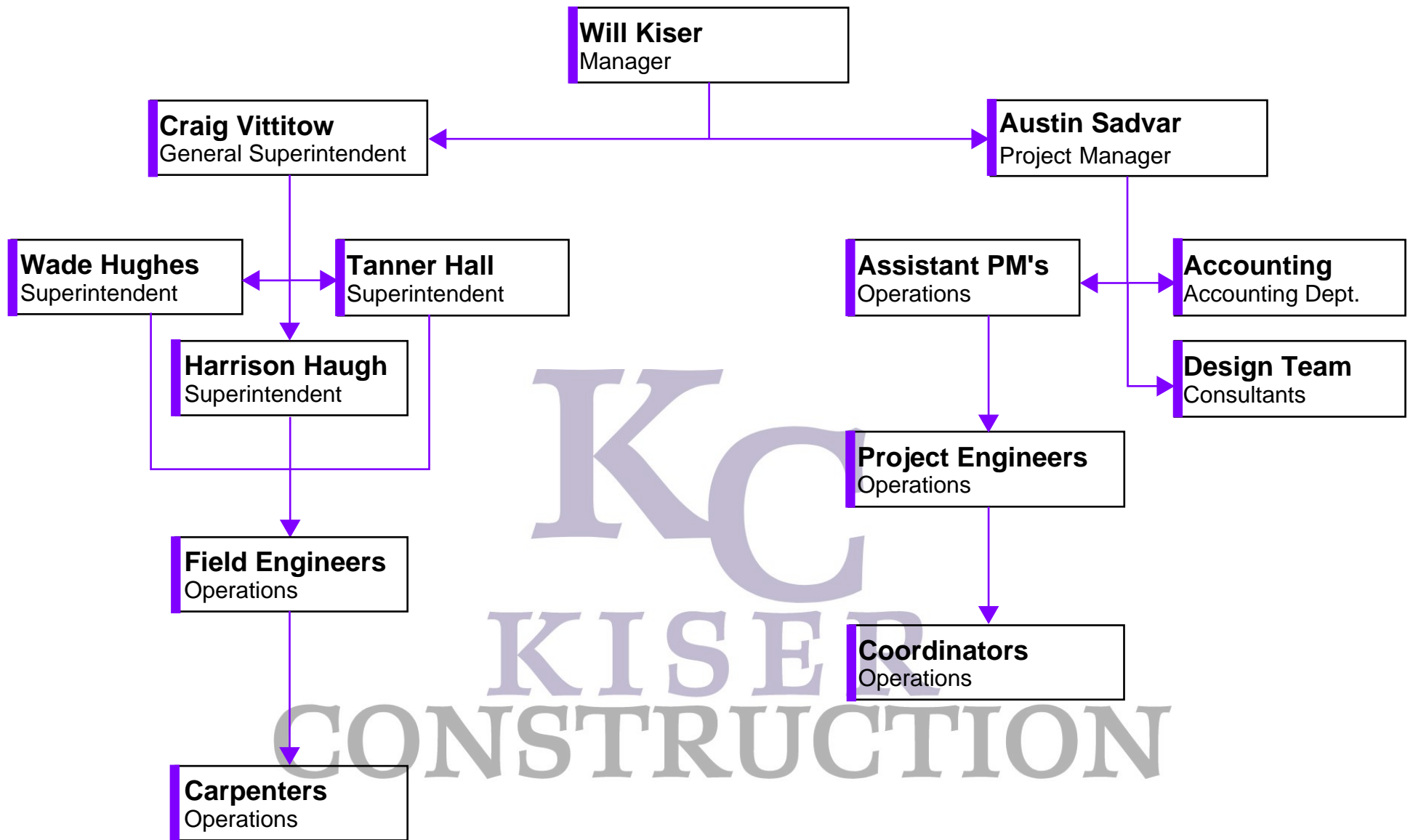
This proactive approach streamlines the closeout process and ensures quality is consistently enforced.

5. Zero-Defect Turnover Commitment

Our team adheres to a **zero-defect philosophy** at project turnover. This means:

- All work is fully compliant with the construction documents, specifications, and applicable codes
- All deficiencies are addressed prior to the final walkthrough
- All required warranties, certifications, and closeout documents are delivered with no outstanding items

By embedding quality control into every phase of the project, we ensure the Owner receives a safe, durable, and high-performing facility at final completion.



Kiser Construction - Organizational Chart



WILL KISER

PROJECT MANAGER

CONTACT

- 970.314.1008
- Wkiser@kiserconstructioninc.com
- Grand Junction, CO
- www.kiserconstructioninc.com

EDUCATION

BS CONSTRUCTION SCIENCE AND MANAGEMENT

- KANSAS STATE UNIVERSITY

TRAINING

- OSHA 30 HOUR TRAINING

IN INDUSTRY

- OVER 15 YEARS



Basalt River Park Townhomes

PROFILE

After working for FCI for 11 years and accumulating 15 years of industry experience, Will decided to start his own company. His extensive background in managing a variety of projects has given him a remarkable ability to communicate effectively with diverse user groups, stakeholders, and field crews on site. Will understands that organization and efficiency are crucial components of any project, regardless of its size or client type. He is dedicated to serving clients by maintaining open communication and fostering respectful, beneficial relationships throughout the duration of his projects.

WORK EXPERIENCE

- Grand River Health Phase 2B- Rifle, CO. 6M
- Colorado Mountain College- Basalt, CO. 400K
- Basalt River Park Ph. 2- Gallery Building- Basalt, CO. 12M
- Basalt River Park Phase 2- Park Place Townhomes- Basalt, CO. 4M
- Basalt River Park Townhomes, Phase 1- Basalt, CO. 11M
- CMU Varsity Track Practice Field- Grand Junction, CO. 3M
- Decorative Materials International- Basalt, CO. 1M
- Design Workshop at BRP Gallery- Basalt, CO. 1.5M
- Engel and Volkers-Willits B11- Basalt, CO. 400K
- Free Range Basalt Park Restaurant- Basalt, CO. 1.8M
- GRH- Mesa Clinic X-Ray Replacement- Parachute, CO. 600K
- GRH Parking Lot Renovation- Rifle, CO. 200K
- Mesa County Probation Relocation-Grand Junction, CO. 3M
- MCVSD Grand Mesa Middle School Renovation- Grand Junction, CO. 500K
- MCVSD - Security Vestibules- Grand Junction, CO. 3.5M
- MCVSD 51 Phase II Central High School Renovation- Grand Junction, CO. 3.5 M
- Lumen Residences at Willits- Basalt, CO. 9M
- Taco Bell Clifton Renovation- Grand Junction, CO. 2M
- Taco Bell Mesa Mall Renovation- Grand Junction, CO. 400K
- Ryan Investments- Basalt, CO. 800K
- BRP Restrooms- Basalt, CO. 900K

REFERENCES

Tim Belinski, President

IND Ventures, LLC

Phone: 970.277.1100

Email: tbelinski@indventures.com

Andrew Light

LB West, LLC

Phone: 970.948.2737

Email: andrew@twocreeksinvestments.com



CRAIG VITTITOW

GENERAL SUPERINTENDENT

CONTACT

719.221.5524

Cvittitow@kiserconstructioninc.com

Grand Junction, CO

www.kiserconstructioninc.com

EDUCATION

BUSINESS MANAGEMENT

TRAINING

- OSHA 30 HOUR TRAINING

IN INDUSTRY

- OVER 20 YEARS



Basalt River Park Townhomes

PROFILE

With over 20 years of experience in the construction industry, Craig has established himself as a seasoned professional in overseeing and managing a diverse array of projects. His extensive background spans residential, commercial, and industrial construction, where he has consistently demonstrated his ability to deliver projects on time and within budget. Craig's expertise lies in his exceptional organizational skills and his keen eye for detail, ensuring that every aspect of a project meets the highest standards of quality. His leadership and communication skills enable him to effectively coordinate with clients, subcontractors, and field crews, fostering a collaborative environment that promotes efficiency and excellence.

WORK EXPERIENCE

Grand River Health Phase 2B- Rifle, CO. 6 M

Eagle 210 Apartments- Eagle, CO. 9M

Basalt River Park Ph. 2- Gallery Building- Basalt, CO. 12M

Basalt River Park Phase 2- Park Place Townhomes- Basalt, CO. 4M

Basalt River Park Townhomes, Phase 1- Basalt, CO. 11M

Decorative Materials International- Basalt, CO. 1M

Design Workshop at BRP Gallery- Basalt, CO. 1.5M

Engel and Volkers-Willits B11- Basalt, CO. 400K

Free Range Basalt Park Restaurant- Basalt, CO. 1.8 M

Lumen Residences at Willits- Basalt, CO. 9M

Pitkin County Health- Basalt, CO. 1.5

Red Hill Lofts- Carbondale, CO. 7M

Tree House, Aspen Ski CO- Snowmass, CO. 3M

REFERENCES

Dana Dalla Betta

Aspen Ski Company

Phone: 970.456.6601

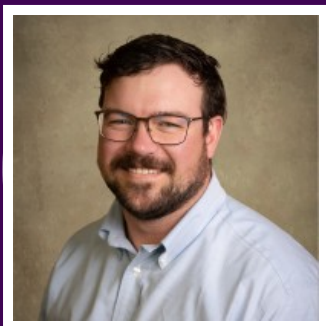
Email: ddallabetta@aspensnowmass.com

Andrew Light

LB West, LLC

Phone: 970.948.2737

Email: andrew@twocreeksinvestments.com



Austin Sadvar

PROJECT MANAGER

CONTACT

📞 970.629.9776

✉ Asadvar@kiserconstructioninc.com

📍 Grand Junction, CO

🌐 www.Kiserconstructioninc.com

EDUCATION

BS: Construction Management
Colorado Mesa University

TRAINING

OSHA 10 Hour Training
Storm Water Management

IN INDUSTRY

Over 7 Years

PROFILE

A results-driven and detail-oriented Construction Project Manager with over 7 years of experience leading residential, commercial, and infrastructure projects from conception through completion. Austin has an adept ability at navigating complex building codes, securing permits, and maintaining strong relationships with clients, subcontractors, and stakeholders. Austin is known for a hands-on leadership style, strategic planning, and a deep understanding of construction processes, safety regulations, and quality control standards. Austin takes great pride in his ability to manage multimillion-dollar budgets, coordinate cross-functional teams, and ensure projects are delivered on time, within scope, and under budget.

WORK EXPERIENCE

- Steamboat Springs Fire Station and City Hall – Steamboat, CO. 36M
- Taco Bell Fruita Renovation – Fruita, CO. 500K
- McKenzie County Ag Expo – Watford City, ND. 42M
- Laurel House Water Remediation – Grand Junction, CO. 1.2M
- Grand Junction High School – Grand Junction, CO. 130M
- CMU Student Housing - Wingate North – Grand Junction, CO. 17M
- Decorative Materials International - Basalt, CO. 1M
- Taco Bell Mesa Mall Renovation – Fruita, CO. 250K
- CMU Admissions Entrance – Grand Junction, CO. 325K
- Moffat County High School Gymnasium Remodel – Craig, CO. 1.5M

REFERENCES

Jaime Cox
Colorado Mesa University
970.986.2584
jcox2@coloradomesa.edu

Stephen Williams
Design West Architects
435.232.4089
stephenw@designwestarchitects.com

Todd Raper
Dynamic Program Management
970.986.2274
todd.raper@dynamicpm.com



CMU Student Housing - Wingate North



Moffat County High School Gymnasium Remodel



Wade Hughes

SUPERINTENDENT

CONTACT

701-570-5633
Whughes@kiserconstructioninc.com
Grand Junction, CO
Kiserconstructioninc.com

EDUCATION

BS: Mechanical Engineering
Wichita State University

IN INDUSTRY

Over 8 Years



MWEC Office Complex

PROFILE

A proactive and versatile professional with a dedication to quickly adapting to new challenges. Strong problem-solving abilities and a proven record of fostering strong relationships with clients and team members. Focused on leading team success and achieving positive results. Wade has 8 years of industry experience working in commercial construction in challenging environments and a proven track record of success.

- New Construction and Remodels
- Site Supervision
- Budget management
- Project documentation
- Work Planning and Prioritization
- Schedule management

- MWEC Office Complex – Williston, ND. 36M
 - 5 story office with challenging finishes and security requirements
- MWEC Generator Building – Williston, ND. 8M
 - Houses 2 backup generators and switchgear for critical infrastructure
- Ray School Addition – Ray, ND. 15M
 - School expansion, multilevel with interior remodeling of existing rooms
- MWEC New Town Offices and Shop – New Town, ND. 6.2M
 - New office space and garage for an electric cooperative
- McKenzie County Ag Expo – Watford City, ND. 42M
 - 2 year project included massive earth and utility work and infrastructure
- Steamboat Springs Fire Station and City Hall – 36M
 - Built on Main Street of Steamboat working in demanding spaces

REFERENCES

Eric Friese
City of Steamboat Springs, CO
970.819.3388
efriese@steamboatsprings.net

Heidi Brenna
Icon Architects
701.740.2337
heidib@iconarchitects.com

LB-WEST

July 11, 2024

Mr. Will Kiser
Kiser Construction
Via email: wkiser@kiserconstructioninc.com

RE: Reference Letter for Kiser Construction

Greetings:

LB-West has worked with Will Kiser and Craig Vittitow since 2020 and highly recommends their work. We have completed 4 projects in Basalt, CO including:

- A mixed-use building with 32 rental apartments over commercial space
- A riverfront restaurant that was completed in approximately 6 months under a tight timeline
- A for-sale residential project with 11 units that achieved record breaking sale prices for the local market
- A mixed-use building with many product types ranging from a residential penthouse to offices

Will and Craig are experienced managers and have always performed with integrity and honesty.

Please feel free to contact us with additional questions.

Sincerely,

LB-West, LLC
Andrew Light & Tim Belinski



RECOMMENDATION

July 25, 2024

Re: Letter of Recommendation

To whom it may concern,

I am writing this letter with our recommendation for Will Kiser (Kiser Construction) as a General Contractor. We (ZGroup) have worked with Will Kiser in his role at previous employment as the lead Project Manager and main contact for the Basalt River Park Gallery Building project and Basalt Bus Stop & Restrooms. This bigger Gallery Building project is a mixed-use commercial-residential building consisting of eight business office spaces, tuck-under open parking garage, eight free-market residences, four affordable housing residences, and one Penthouse luxury residence. The bus stop project was working with the Town of Basalt as the General Contractor as well.

Will's team leadership and management of the project successfully helped take the project from start to finish. His ability to help navigate tough situations with tight schedule, rising costs, labor shortage and product challenges are a big part of the project success. As well, Will managed the Interior design tenant buildouts of the office spaces with business clientele. Will is organized, easy-going, professional, and personable.

We would recommend Will and his team for future projects and would enjoy working with him again on future projects.

Warm regards,

A handwritten signature in black ink, appearing to read 'E. Scott McHale'.

E. Scott McHale, Principal / Director of Design

Z Group Architecture & Interior Design

Your Journey. Your Story. Your Legacy.

208 Midland Ave, Basalt, CO 81621 | 411 E Main St, Ste 205, Aspen, CO 81611 | 970.925.1832

Will Kiser & Craig Vittitow – Kiser Construction

PO 191,

Grand Junction, CO

81502

7/15/24

To Whom it May Concern,

My husband and I had a wonderful experience working with Will Kiser and Craig Vittitow as they made our dream of living in Basalt a reality. We discovered the River Lofts Penthouse in the early days of construction and when we saw the vision for the project we spent a year collaborating to make the condo even more special than originally planned. Will and Craig were always open to new ideas and oversaw all the construction with an eye for detail and quality craftsmanship. They were responsive every step of the way and as challenges arose, which they always do, their willingness to solve issues together was very impressive. Even a year later as we continue to enjoy our summer home here in the mountains, they continue to be an accessible resource for questions and minor issues and help with resolution. Will and Craig not only built us a beautiful home but have become friends in the process. Commitment is important to them and they always are true to their word and stand behind their work. We fully endorse this company and wish them many years of success!

Terry & Joel Ray

BRP Gallery Penthouse Owners

972-523-6653

P.S. Feel free to call at anytime if you have questions about our experiences with Will & Craig.



BOARD MEETING

Meeting Date: July 16, 2025

Prepared by: Scott Ruff – Facilities Superintendent
Anna Englehart – Programs Superintendent

SUBJECT: Facilities and Programs Schedule of Fees Changes - 2026

Staff would like to hear feedback from the board on the proposed changes to the facility and program schedule of fees outlined below. If there is agreement on the proposed changes, staff will use the new rates when preparing the FY26 budget. Then, in November, when the board approves the FY26 budget they will also approve the entire schedule of fees.

BACKGROUND:

Prior to preparing the FY 2026 budget, staff reviewed fees charged for facilities and programs and identified a need to make adjustments to align with the district's increasing cost to provide services and to align with the current market rates for similar services. Below are the recommended changes to the schedule of fees for facilities.

Eagle Ice Rink Rentals

In 2025 the Board approved matching the rates offered at Dobson for the Vail Mountaineers Hockey Club for consistency. Staff also feel it is important to incentivize ice rink users to fill the non-prime time ice by offering a lower rate.

Fee Name/Title	2026 Rate	2025 Rate	2024 Rate	Comments
Prime Time Public	\$269	\$257	\$245	
Non-Prime Time Public	\$185	\$173	\$165	
Prime Time Non-Profit	\$254	\$242	\$230	
Non-Prime Non-Profit	\$166	\$158	\$150	
For Profit Prime	\$295	\$281		
For Profit AM	\$193	\$184		

Ice rental rates were increased in 2024 for the first time since 2021, to match the rates at Dobson Ice Arena. The board also approved a 5% increase annually.

Eagle Pool Summer Swim Pass

Fee Name/Title	2026 Rate	2025 Rate	2021 Rate	Comments
Youth Summer Pass	\$139	\$135	\$125	
Adult Summer Pass	\$206	\$200	\$175	
Senior Summer Pass	\$175	\$170	\$150	
Family Summer Pass	\$360	\$350	\$300	

Staff recommends a 3% increase to annual pool passes.

GRC Membership Fees

In 2023 the board approved a 3% increase annually to memberships to keep up with inflation. Memberships increased in 2023, as were daily admissions. Before that, fees were changed in 2018 after the "Fitness Facelift" which was the first time since opening in 2006.

Staff increased daily admissions by 20% in 2023 to incentivize guests to purchase a membership. These daily admissions will remain the same at all three facilities in 2026, with an increase in 2027.

<u>2026 Rates</u>	<u>Annual</u>	<u>Monthly</u>	<u>2025 Rates</u>	<u>Annual</u>	<u>Monthly</u>
Youth	\$329	\$30	Youth	\$317	\$29
Adult	\$736	\$67	Adult	\$714	\$65
Senior	\$544	\$49	Senior	\$533	\$48
Couple	\$1,065	\$97	Couple	\$1,031	\$94
Senior Couple	\$850	\$77	Senior Couple	\$827	\$75
Family	\$1,178	\$107	Family	\$1,144	\$104
Adult + 1 Child	\$850	\$77	Adult + 1 Child	\$827	\$75

Edwards Fieldhouse

<u>Fee Name/Title</u>	<u>2026 Rate / hr</u>	<u>2025 Rate / hr</u>	<u>Comments</u>
Full Turf Rental Indoor	\$145	\$135	
Half Turf Rental Indoor	\$95	\$85	
Full Basketball Court	\$160	\$80	
Half Basketball Court	\$80	N/A	Match GRC

Eagle Sports Complex / Freedom Park

At the June 2025 meeting, the board approved a \$50/hr rental fee for local user groups who have entered into a usage agreement with Mountain Recreation. The proposed numbers below identify both an increase in staffing, as well as rental fees for outside groups.

<u>Fee Name/Title</u>	<u>2026 Rate</u>	<u>2025 Rate</u>	<u>Comments</u>
User Group Rental Fee	\$50 / hr	Direct Cost	
Eagle County Public	\$65 / hr	\$35 / hr	
Out of County Public	\$140 / hr	\$125 / hr	
Parking Lot Rental	\$50 / hr	\$40 / hr	
Additional Staffing Charge	\$45 / hr	\$40 / hr	District Wide
Snow Plow (Staff / Fuel)	\$55 / hr	\$50 / hr	

Programs

Adjustments to a higher fee are to help offset the rising cost of staffing, equipment/supplies, and activities.

<u>Fee Name/Title</u>	<u>2026 Rate</u>	<u>2025 Rate</u>	<u>Comments</u>
Drop-in classes and all session-based classes.	\$10-\$21 per class/week	\$9-\$20 per class/week	Proposing to raise all by \$1 per class/week
Ascent Pre-Team	\$130/mo.	\$125/mo.	
Ascent Team (2 to 3 days/week)	\$145/\$175/mo.	\$135/\$165/mo.	
Ascent Team (4 days/week)	\$200/mo.	\$195/mo.	

POLICY ISSUE: Non-profit, 501c3 organizations will need to provide proof of charitable status. An organization which deems itself “nonprofit” will not be honored the “nonprofit” rate without confirmation of IRS 501c3 designation. This aligns with the revenue policy to be put in place 1/1/2020.

FINANCIAL CONSIDERATIONS: This does not impact any budgetary expenses, but does ensure that the District’s expenses are covered, and appropriate increases have been put in place to offset rising employee wages and operational costs. The adjustment of facility fees will ensure higher district-generated revenues and a higher return to the general fund balance. The FY 2026 Budget will be built with the proposed fees included.

☐ Budgeted item

Line item:
Amount:

☐ Non-Budgeted item

Line item:
Amount:

☐ Not applicable

ATTACHMENTS:

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2024					June 30, 2025				
	General Fund	CTF	CPF	Long term Assets/Liab	Total	General Fund	CTF	CPF	Long term Assets/Liab	Total
Alpine Checking	152,099	13,946			166,045	81,950	13,946			95,896
CSIP	1,653,192		2,205,497		3,858,689	3,590,359		2,205,497		5,795,856
Alpine MM	107,529				107,529	358,784				358,784
First Bank Time deposit account	105,180				105,180	107,385				107,385
Petty cash	700				700	700				700
MBS Cash	7,378				7,378	28,373				28,373
Accrued interest	7,267				7,267	5,429				5,429
City Fed CR UN 3.95% 01/12/29	246,513				246,513	246,513				246,513
Rockland Fed CR UN 4.35% 12/29/28	250,159				250,159	250,159				250,159
Morgan Stanley NA 1/9% 1/30/25	244,461				244,461	-				-
Merrick Bank CD 1.15% 11/30/26	227,299				227,299	227,299				227,299
Live Oak Bank 1.2% 12/10/2026	227,364				227,364	227,364				227,364
St Bk of India CD 1.1% 12/10/25	221,650				221,650	221,650				221,650
Savannah 4.10% 12/29/2027	245,662				245,662	245,662				245,662
Alliant CR UN 4.85% 12/30/27	250,846				250,846	250,846				250,846
Dort Finl CD 4.25% 2/10/28	246,774				246,774	246,774				246,774
Alaska CU 4.60% 3/8/28	249,363				249,363	249,363				249,363
Total cash	4,443,436	13,946	2,205,497	-	6,662,879	6,338,611	13,946	2,205,497	-	8,558,053
Due From County Treasurer	20,292				20,292	-				-
Accounts Receivable	104,662				104,662	100,223				100,223
Property Tax Receivable	4,653,658				4,653,658	1,206,169				1,206,169
Prepaid Expenses	122,852				122,852	-				-
Contribution Receivable	183,708				183,708	183,709				183,709
Lease Receivable - NPV	304,576				304,576	77,241				77,241
Right to use leased assets, net				49,737	49,737				49,737	49,737
Fixed Assets	-			21,542,003	21,542,003				21,542,003	21,542,003
Accumulated Depreciation	-			(8,310,579)	(8,310,579)				(8,330,474)	(8,330,474)
Total Assets	9,833,184	13,946	2,205,497	13,281,161	25,333,788	7,905,953	13,946	2,205,497	13,261,266	23,386,662

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2024					June 30, 2025				
	General Fund	CTF	CPF	Long term Assets/Liab	Total	General Fund	CTF	CPF	Long term Assets/Liab	Total
Accounts Payable	119,736				119,736	76,926				76,926
Gift card liabilities	1,039				1,039	942				942
Payroll Liabilities	100,234				100,234	91,300				91,300
401A (SS Replacement)	-				-	-				-
457 Retirement	-				-					-
HSA ER contributions	-				-	770				770
Deferred Revenue	167,962				167,962	130,277				130,277
Compensated Absences	-			100,138	100,138				100,138	100,138
Lease obligations - NPV	-	-	-	30,506	30,506		-	-	10,658	10,658
Total Liabilities	388,971	-	-	130,644	519,616	300,215	-	-	110,796	411,012
Deferred property taxes revenue	4,653,658			-	4,653,658	1,206,169			-	1,206,169
Deferred Inflows - related to leases	285,582				285,582	71,274				71,274
					-					-
Invested in Fixed Assets, net of related debt	-			13,250,655	13,250,655	-			13,250,608	13,250,608
Net Assets - Restricted TABOR	197,000				197,000	355,035				355,035
Net Assets - Restricted CPF			2,205,497		2,205,497			2,205,497		2,205,497
Net Assets - Restricted CTF		13,946			13,946		13,946			13,946
Net Assets - Restricted Capital and Op Reserve	1,522,119				1,522,119	1,420,140				1,420,140
Net Assets - Unrestricted	2,785,854			(100,138)	2,685,715	4,553,119			(100,138)	4,452,981
Total Equity	4,504,972	13,946	2,205,497	13,150,517	19,874,932	6,328,293	13,946	2,205,497	13,150,470	21,698,206
Total Liabilities, Deferred Inflows and Net Assets	9,833,184	13,946	2,205,497	13,281,161	25,333,788	7,905,952	13,946	2,205,497	13,261,266	23,386,662

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 All Funds

	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
Revenue	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Assessed Valuation	846,984,370	1,274,974,850						
Mill Levy	3.650	3.650						
Mill Levy credit	(0.100)	0.000						
Property taxes	4,650,493	4,653,658	3,601,590	3,450,394	(151,196)	551,389	391,118	(160,271)
Specific ownership taxes	217,696	165,000	66,073	94,970	28,897	13,953	19,125	5,171
Property tax penalties and Interest	6,482	4,500	1,500	1,978	478	500	1,462	962
Eagle Area	525,006	741,293	361,476	459,865	98,389	71,246	181,553	110,307
Gypsum Area	1,684,627	1,730,178	902,760	886,830	(15,930)	143,053	121,012	(22,042)
Edwards Area	717,656	668,648	361,562	375,957	14,395	43,154	30,675	(12,479)
Outdoor Recreation	230,483	227,230	224,505	195,539	(28,966)	2,371	8,410	6,039
Investment Income	441,621	150,000	74,970	150,662	75,692	12,495	27,951	15,456
Sponsorship revenue	17,500	17,500	8,750	9,475	725	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	675	506	(169)	112	18	(94)
Program sponsorship revenue	10,250	17,500	12,493	10,250	(2,243)	2,503	-	(2,503)
Event sponsorship	67,900	7,500	3,749	-	(3,749)	625	-	(625)
Grant Revenue	-	35,000	17,500	15,300	(2,200)	2,917	14,200	11,283
Other Income	8,069	5,000	2,499	-	(2,499)	417	-	(417)
Conservation Trust Fund (CTF)	289,096	291,350	124,275	93,426	(30,849)	51,093	39,389	(11,704)
Total Revenue	8,903,917	8,740,707	5,789,377	5,770,154	(19,223)	895,828	834,912	(60,916)
Expenditures								
Administration	1,722,296	1,951,773	1,101,249	983,185	118,064	161,693	110,543	51,150
Eagle Area	867,087	1,335,563	671,029	600,261	70,767	108,663	135,129	(26,466)
Eagle cost recovery	61%	56%	54%	77%				
Gypsum Area	2,052,043	2,191,355	1,102,586	1,076,924	25,662	192,803	170,472	22,331
Gypsum cost recovery	82%	79%	82%	82%				
TOG reimbursement	(183,708)	(230,588)	(99,913)	(95,047)	(4,866)	(24,875)	(24,730)	(144)
Edwards Area	881,444	1,034,342	545,177	485,104	60,073	109,870	86,952	22,918
Edwards cost recovery	81%	65%	66%	78%				
Outdoor Recreation (OR)	345,325	399,275	177,968	177,593	375	57,014	63,507	(6,493)
OR cost Recovery	67%	57%	126%	110%				
Conservation Trust Fund (CTF)	403,989	418,978	216,332	165,837	50,495	40,342	35,940	4,402
Total Expenditures before capital	6,088,475	7,100,698	3,714,428	3,393,858	320,570	645,510	577,813	67,697
Capital Expenditures								
Capital Expenditures - GF	2,475,103	-	-	-		-	-	-
Capital Expenditures - CPF	-	1,930,657	938,869	419,942	518,927	541,497	13,000	528,497
Capital Expenditures - CTF	23,316	1,186,100	4,798	7,298	(2,500)	800	-	800
Total Capital Expenditures	2,498,419	3,116,757	943,667	427,240	516,427	542,296	13,000	529,296
Fund transfer (to)/from CTF	138,208	(1,313,728)	(96,855)	(79,710)	17,145	-	-	-
Fund transfer (to)/from GF	(138,208)	1,313,728	96,855	79,710	(17,145)	-	-	-
Fund transfer (to)/from CPF	1,650,600	(1,500,000)	(938,869)	(419,942)	518,927	(541,497)	(13,000)	528,497
Fund transfer (to)/from GF	(1,650,600)	1,500,000	938,869	419,942	(518,927)	541,497	13,000	(528,497)
Excess revenue over/(under) Exp.	317,023	(1,476,748)	1,131,282	1,949,056	817,774	(291,979)	244,099	536,078
Beg. Fund Balance	6,354,051	6,432,422	6,432,422	6,671,074				
Fund transfer - Capital reserve to CPF	(3,000,000)	-						
Fund transfer - Capital reserve from GF	3,000,000	-						
Ending Fund Balance	6,671,074	4,955,674	7,563,704	8,620,130				
FB breakdown								
Tabor restricted fund balance	197,000	355,035	355,035	355,035				
Operating Reserve	1,522,119	1,420,140	1,420,140	1,420,140				
Capital Project Fund	2,205,497	1,791,913	1,791,913	2,205,497				
Conservation Trust Fund	13,946	13,946	13,946	13,946				
Unrestricted	2,732,512	1,374,640	3,982,670	4,625,512				

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

	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Revenue								
Assessed Valuation	846,984,370	1,274,974,850						
Mill Levy	3.650	3.650						
Mill Levy credit	0.000	(0.100)						
Property taxes	4,650,493	4,653,658	3,601,590	3,450,394	(151,196)	551,389	391,118	(160,271)
Specific ownership taxes	217,696	165,000	66,073	94,970	28,897	13,953	19,125	5,171
Property tax penalties and Interest	6,482	4,500	1,500	1,978	478	500	1,462	962
Eagle Area	525,006	741,293	361,476	459,865	98,389	71,246	181,553	110,307
Gypsum Area	1,684,627	1,730,178	902,760	886,830	(15,930)	143,053	121,012	(22,042)
Edwards Area	717,656	668,648	361,562	375,957	14,395	43,154	30,675	(12,479)
Outdoor Recreation	230,483	227,230	224,505	195,539	(28,966)	2,371	8,410	6,039
Investment Income	441,621	150,000	74,970	150,662	75,692	12,495	27,951	15,456
Sponsorship revenue	17,500	17,500	8,750	9,475	725	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	675	506	(169)	112	18	(94)
Program sponsorship revenue	10,250	17,500	12,493	10,250	(2,243)	2,503	-	(2,503)
Event sponsorship	67,900	7,500	3,749	-	(3,749)	625	-	(625)
Grant Revenue	-	35,000	17,500	15,300	(2,200)	2,917	14,200	11,283
Grant Revenue- CHF	-	-	-	-	-	-	-	-
Other Income	8,069	5,000	2,499	-	(2,499)	417	-	(417)
Total Revenue	8,614,820	8,449,357	5,665,102	5,676,728	11,626	844,735	795,523	(49,211)
Expenditures								
Administration	1,722,296	1,951,773	1,101,249	983,185	118,064	161,693	110,543	51,150
Eagle Area	867,087	1,335,563	671,029	600,261	70,767	108,663	135,129	(26,466)
Eagle cost recovery	61%	56%	54%	77%				
Gypsum Area	2,052,043	2,191,355	1,102,586	1,076,924	25,662	192,803	170,472	22,331
Gypsum cost recovery	82%	79%	82%	82%				
TOG reimbursement	(183,708)	(230,588)	(99,913)	(95,047)	(4,866)	(24,875)	(24,730)	(144)
Edwards Area	881,444	1,034,342	545,177	485,104	60,073	109,870	86,952	22,918
Edwards cost recovery	81%	65%	66%	78%				
Outdoor Recreation (OR)	345,325	399,275	177,968	177,593	375	57,014	63,507	(6,493)
OR cost Recovery	67%	57%	126%	110%				
Total Expenditures before capital	5,684,486	6,681,719	3,498,096	3,228,020	270,076	605,168	541,873	63,295
Fund transfer (to)/from CTF	(138,208)	(1,313,728)	(96,855)	(79,710)	17,145	-	-	-
Fund transfer (to)/from CPF	(1,650,600)	(1,500,000)	(938,869)	(419,942)	518,927	(541,497)	(13,000)	528,497
Excess revenue over/(under) Exp.	1,141,526	(1,046,091)	1,131,282	1,949,056	817,774	781,063	240,650	415,990
Beg. Fund Balance	6,340,105	5,723,378	5,723,378	4,481,631				
Fund transfer - Capital reserve to CPF	(3,000,000)	(3,000,000)						
Ending Fund Balance	4,481,631	1,677,287	6,854,660	6,430,687				
FB breakdown								
Tabor restricted fund balance	197,000	197,000	203,000	203,000				
Operating Reserve	1,522,119	1,637,696	1,556,662	1,560,445				
Unrestricted	2,762,512	(157,409)	5,094,998	4,667,242				

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
CTF State Distributions	159,352	170,000	86,000	77,060	(8,940)	42,000	37,369	(4,631)
CTF - Grant and Sponsorship Revenue	8,300	8,000	3,000	-	(3,000)	-	-	-
CTF - Eagle Complex Field Rentals	35,397	40,747	7,612	396	(7,216)	1,240	340	(900)
CTF - Freedom Park Field Rentals	75,547	72,603	27,663	15,970	(11,693)	7,853	1,680	(6,173)
CTF - Freedom Park Eagle County Reimb	10,500	-	-	-	-	-	-	-
Total Revenue	289,096	291,350	124,275	93,426	(30,849)	51,093	39,389	(11,704)
Expenditures								
Eagle Complex Salaries	28,452	21,391	10,691	24,121	(13,430)	1,782	3,814	(2,032)
Eagle Complex Maint. Hourly - FT	32,601	55,275	27,626	8,979	18,647	4,604	1,446	3,158
Eagle Complex Maint. Hourly Wages - PT	12,397	13,000	6,497	3,464	3,034	1,083	1,521	(438)
401a Payroll Tax	4,061	4,429	2,214	1,440	774	369	254	115
Medicare and other taxes	1,062	1,300	1,098	535	562	183	112	71
Unemployment	123	897	448	74	374	75	14	61
Medical Coverage Premiums	15,261	24,573	12,282	7,927	4,354	2,047	-	2,047
Retirement Benefits - 457 Match	2,975	7,392	3,694	2,473	1,222	616	403	213
Eagle Complex Maintenance Equipment	1,525	2,300	1,150	2,386	(1,236)	192	-	192
Eagle Complex Sports Equipment/Goals	2,172	2,000	1,000	500	500	167	-	167
Eagle Complex Electric	19,909	20,000	9,996	7,641	2,355	1,666	-	1,666
Eagle Complex Internet and IT Equipment	1,274	2,640	1,319	815	504	220	116	104
Eagle Complex Natural Gas	1,356	4,900	2,449	338	2,111	408	27	382
Eagle Complex Trash Service	1,246	2,550	1,274	878	397	212	455	(242)
Eagle Complex Portable Toilets	1,013	1,250	625	1,600	(975)	104	1,067	(963)
Eagle Complex Water/Sewer	884	1,520	760	71	688	127	-	127
Eagle Complex Maintenance Supplies	11,280	15,250	7,622	2,881	4,741	1,270	2,687	(1,417)
Eagle Complex Maintenance Service	8,889	8,330	4,163	4,317	(154)	694	731	(37)
Freedom Park Maintenance Salaries	22,493	24,208	12,099	16,652	(4,553)	2,017	2,600	(584)
Freedom park Maint. hourly Wages - FT	37,091	54,285	27,132	9,257	17,875	4,522	1,576	2,946
Freedom Park Maint. Hourly Wages - PT	13,730	10,000	4,998	6,872	(1,874)	833	2,202	(1,369)
401a Payroll Tax	3,744	4,247	2,123	1,275	847	354	239	115
Medicare and other taxes	1,002	1,283	1,084	479	605	181	105	75
Unemployment	114	885	442	66	376	74	13	61
Medical Coverage Premiums	16,191	19,579	9,786	8,366	1,420	1,631	-	1,631
Retirement Benefits - 457 Match	2,307	7,574	3,786	2,360	1,426	631	383	248
Freedom Park Sports Equipment/Goals	5,200	3,000	3,000	0	3,000	-	-	-
Freedom Park Trash Service	7,410	8,550	4,650	4,083	567	650	688	(38)
Freedom Park Maintenance Equipment	1,715	2,100	1,950	5,912	(3,962)	150	-	150
Freedom Park Maintenance Supplies	54,215	36,271	26,628	19,981	6,647	5,750	4,225	1,525
Freedom Park Janitorial Services Contract	22,707	25,100	9,950	10,195	(245)	4,700	4,533	167
Freedom Park Maint. Services Contract	10,711	13,100	7,100	5,855	1,245	2,000	5,855	(3,855)
FP Outdoor Ice Rink Maint. Expense	14,312	7,400	500	1,546	(1,046)	-	25	(25)
McCoy Park Maint. Services Contract	1,627	4,800	2,399	-	2,399	400	-	400
McCoy Park Property Lease	3,971	1,500	750	-	750	125	-	125
McCoy Park Electric	799	600	300	392	(92)	50	70	(20)
McCoy Park Portable Toilets	3,750	4,000	1,999	980	1,019	333	780	(447)
McCoy Park Maintenance Supplies	2,092	1,500	750	1,129	(379)	125	-	125
Capital Expenditures	32,329							
Total Expenditures	403,989	418,978	216,332	165,837	50,495	40,342	35,940	4,402

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Capital Expenditures								
Eagle Complex Capital Improvement	14,000	1,058,500	-	-	-	-	-	-
Vehicle & Equipment Replacement (CTF)	9,316	-	-	-	-	-	-	-
Freedom Park Improvements	-	118,000	-	-	-	-	-	-
FP Outdoor Ice Rink - Capital Improvement	-	-	-	-	-	-	-	-
Eagle Complex Minor Capital Projects	-	-	-	-	-	-	-	-
McCoy Pavilion		9,600	4,798	7,298	(2,500)	800	-	800
Total Capital Expenditures	23,316	1,186,100	4,798	7,298	(2,500)	800	-	800
Revenue Over/(Under) Expenditures	(138,208)	(1,313,728)	(96,855)	(79,710)	17,145	9,951	3,449	(6,502)
Transfer from GF	138,208	1,313,728	96,855	79,710	17,145	(9,951)	(3,449)	(6,502)
Fund Balance - Beginning	13,946	13,946	13,946	13,946				
Fund Balance - Ending	13,946	13,946	13,946	13,946				

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

Account Name	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Other income	-	-	-	-	-	-	-	-
Computer Equipment	10,427	19,850	9,925	3,451	6,474	1,654	-	1,654
Reserve study	-	-	0	0	-	-	-	-
Vehicle replacement	63,430	40,000	19,992	61,917	(41,925)	3,332	-	3,332
Eagle Area Minor Projects	6,782	29,002	14,495	11,169	3,326	2,416	-	2,416
EPIR Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	-	-	-	-
Gypsum Area Minor Projects	-	24,250	0	54,493	(54,493)	-	-	-
GRC Capital Replacement Fund Contribution	50,000	175,000	175,000	175,000	-	-	-	-
Edwards Area Minor Projects	140,495	1,267,555	0	40,137	(40,137)	-	13,000	(13,000)
Field House Capital Replacement Funding	28,970	-	507,022	0	507,022	507,022	-	507,022
Edwards E sports	-	-	0	0	-	-	-	-
Eagle Pool Contributions	2,125,000	-	0	0	-	-	-	-
Eagle Pool annual debt service	-	325,000	162,435	23,776	138,660	27,073	-	27,073
Total Capital Expenditures	2,475,103	1,930,657	938,869	419,942	518,927	541,497	13,000	528,497
Transfer from GF	934,600	1,500,000	938,869	419,942	518,927	541,497	13,000	528,497
Transfer from GF	716,000	-	-	-	-	-	-	-
Total Other Financing Sources	1,650,600	1,500,000	938,869	419,942	518,927	541,497	13,000	528,497
Excess of Revenues and Other financing sources Over (Under) Expenditures	(824,503)	(430,657)	-	-	-	-	-	-
Fund Balance - Beginning	-	2,222,570	2,222,570	2,205,497				
Fund transfer - Restricted reserve from GF	3,000,000	-	-	-				
Fund Balance - Ending	2,205,497	1,791,913	2,222,570	2,205,497				

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Program Sponsorship Revenue	10,250	17,500	12,493	10,250	(2,243)	2,503	-	(2,503)
Event Sponsorship	67,900	7,500	3,749	0	(3,749)	625	-	(625)
Event - Fiesta Americas	-	35,000	17,500	15,300	(2,200)	2,917	14,200	11,283
Grant Rev- CO Health Foundation	-	-	0	0	-	-	-	-
Other Income	8,069	5,000	2,499	0	(2,499)	417	-	(417)
Property Taxes	4,650,493	4,653,658	3,601,590	3,450,394	(151,196)	551,389	391,118	(160,271)
Specific Ownership (Auto) Taxes	217,696	165,000	66,073	94,970	28,897	13,953	19,125	5,171
Prop Tax Penalty & Interest Inc	6,482	4,500	1,500	1,978	478	500	1,462	962
Sponsorship Income	17,500	17,500	8,750	9,475	725	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	675	506	(169)	112	18	(94)
Investment income	441,621	150,000	74,970	150,662	75,692	12,495	27,951	15,456
Total Revenue	5,457,049	5,082,008	3,814,799	3,758,536	(56,263)	584,911	453,874	(131,037)
Expenditures								
Administration Salaries	567,854	571,852	285,812	265,701	20,110	47,635	35,313	12,323
Administration Hourly Wages - Full Time	19,087	57,750	28,863	28,027	836	4,811	4,413	398
Administration Hourly Wages - Part Time	-	4,000	1,999	323	1,676	333	323	10
Employee Bonuses	53,833	67,250	33,612	8,958	24,653	5,602	-	5,602
401a Payroll Tax	25,232	26,777	13,383	11,348	2,036	2,231	1,528	702
Medicare and other taxes	8,852	9,622	5,826	4,461	1,366	971	678	293
Unemployment	1,071	2,036	1,017	615	402	170	82	87
Dental	-	-	0	0	-	-	-	-
Medical Coverage Premiums	110,330	122,160	61,056	46,722	14,333	10,176	-	10,176
HSA & FSA	3,117	8,300	4,148	4,091	57	691	852	(160)
Group Term Life	-	-	0	0	-	-	-	-
AD&D	-	-	0	0	-	-	-	-
Employee Stipend	29,825	31,200	15,594	14,450	1,144	2,599	2,025	574
Relocation expenses	-	-	0	0	-	-	-	-
Employee Uniforms	3,192	6,900	3,449	0	3,449	575	-	575
Retirement Benefits - 457 Match	30,505	50,073	25,026	14,435	10,591	4,171	927	3,244
Workers Compensation	37,625	55,000	27,489	13,064	14,425	4,582	-	4,582
Total Personnel Expenditures	890,521	1,012,919	507,274	412,196	95,078	84,546	46,141	38,405

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Other Expenditures								
Office Supplies	5,901	2,700	1,349	3,986	(2,636)	225	1,482	(1,257)
Meeting Expenses	3,946	5,580	2,789	6,157	(3,368)	465	931	(466)
Employee Relations	14,077	20,000	9,996	7,698	2,298	1,666	2,838	(1,172)
District Vehicle Fuel & Maintenance	20,726	18,000	8,996	8,164	832	1,499	1,119	380
Fundraising Expense - MRF	2,990	5,000	4,266	2,631	1,636	48	-	48
Software Fees - Registration System	19,584	26,400	13,200	9,305	3,895	2,200	-	2,200
Board of Directors Compensation	6,900	7,500	3,749	3,700	49	625	700	(75)
Legal Services	29,828	40,000	19,992	12,995	6,998	3,332	3,533	(201)
Dues, Subscriptions, Books	13,991	13,044	6,519	8,299	(1,779)	1,087	2,365	(1,278)
Treasurer Fees (Eagle Co)	139,709	139,904	108,705	103,574	5,132	15,389	11,777	3,612
Property & Liability Insurance	86,692	99,394	99,394	98,362	1,032	-	-	-
Youth Program Scholarship Expense	12,380	24,000	11,995	13,837	(1,842)	1,999	2,201	(202)
Conferences and Training	34,072	41,670	20,827	18,320	2,507	3,471	1,770	1,701
Community Partnership Grant Expense	11,466	20,000	9,996	0	9,996	1,666	-	1,666
Accounting Services	13,409	23,850	11,920	31,498	(19,578)	1,987	-	1,987
Audit Services	10,900	11,300	5,648	0	5,648	941	-	941
Election Management Expense	1,682	25,000	25,000	29,090	(4,090)	-	-	-
Credit Card Processor Fees	81,414	82,000	40,984	39,910	1,073	6,831	-	6,831
Employee Recruitment Expense	10,152	15,750	7,872	7,071	801	1,312	3,081	(1,769)
Volunteer Appreciation/Recognition Expense	1,724	2,508	1,253	112	1,141	209	112	97
Payroll Processing Fee	54,556	54,670	27,324	31,803	(4,479)	4,554	5,739	(1,185)
Sponsorship Expenses	1,595	3,750	3,750	0	3,750	-	-	-
Consulting	28,153	43,000	21,491	18,339	3,152	3,582	800	2,782
Marketing and Communication Expense	31,169	40,178	27,994	24,427	3,567	1,791	2,744	(952)
Elections - Communication Expense	-	1,400	700	380	320	117	-	117
CO Health Foundation Grant Exp	-	-	0	0	-	-	-	-
Community Event Expense	32,794	41,200	32,762	30,683	2,079	11,234	9,311	1,922
Community Engagement expense	6,859	8,000	4,000	1,129	2,871	667	63	604
Fiesta Americas	53,907	35,000	17,493	6,600	10,893	2,916	-	2,916
Computer/IT/Phone Services	91,197	88,056	44,010	52,922	(8,911)	7,335	13,835	(6,500)
Contribution expenses	10,000	-	0	0	-	-	-	-
Total Other Expenditures	831,775	938,854	593,975	570,989	22,986	77,147	64,402	12,745
Total Expenditures	1,722,296	1,951,773	1,101,249	983,185	118,064	161,693	110,543	51,150
Revenue Over/(Under) Expenditures	3,734,752	3,130,235	2,713,550	2,775,351	61,801	423,218	343,331	(79,887)

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 Number	Account Name	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
10-20-205-4300	Eagle Rec Kids Revenues	36,594	61,465	30,720	33,449	2,729	5,120	9,950	4,830
10-20-205-4410	Grant revenue	11,556	-	-	-	-	-	-	-
10-20-206-4300	Eagle Non-Sports Revenues	728	1,400	700	490	(210)	117	-	(117)
10-20-209-4300	Eagle Youth power after school program revenue	-	-	-	-	-	-	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	225	112	-	(112)	19	-	(19)
10-20-240-4300	Eagle Adult Sports Program Revenue	76,131	61,130	30,565	36,362	5,797	5,094	4,295	(799)
10-20-260-4300	Eagle Youth Sports Program Revenue	130,064	134,105	67,026	55,954	(11,072)	11,171	5,605	(5,566)
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	-	43,660	21,821	17,395	(4,426)	3,637	9,078	5,441
10-20-331-4310	Eagle Fitness	1,180	1,860	930	-	(930)	155	-	(155)
10-20-400-4220	Memberships/Season Passes	-	70,000	17,500	110,683	93,183	17,500	79,901	62,401
10-20-400-4230	Eagle Admissions - Daily Passes	26,253	70,000	34,986	54,732	19,746	5,831	37,873	32,042
10-20-400-4235	Eagle Admissions - Punch cards	5,750	18,800	9,400	18,438	9,038	1,567	15,918	14,351
10-20-400-4241	Eagle Skate Sharpening	6,887	7,500	2,800	3,431	631	-	16	16
10-20-400-4251	Eagle Facility Rentals	189,274	206,593	103,296	82,104	(21,192)	17,216	-	(17,216)
10-20-400-4261	Eagle Equipment/Skate Rental	6,679	7,000	3,499	3,439	(60)	583	-	(583)
10-20-400-4403	Eagle Facility Advertising Revenue	2,750	9,750	4,875	222	(4,653)	813	-	(813)
10-20-400-4505	Eagle Resale	6,150	5,500	2,749	2,492	(257)	458	302	(156)
10-20-400-4506	Eagle Concessions/Vending	1,542	18,580	9,286	18,659	9,373	1,548	17,154	15,606
10-20-400-4513	Eagle - Other Revenues	2,798	1,200	1,200	-	(1,200)	-	-	-
10-20-400-4800	Eagle Fun-raising Events	-	800	400	-	(400)	67	-	(67)
10-20-405-4256	Eagle Events & Parties	3,170	4,225	2,112	4,517	2,406	352	1,462	1,110
Total Revenue		525,006	741,293	361,476	459,865	98,389	71,246	181,553	110,307
Expenditures									
10-20-100-5000	Eagle Facility Salaries	308,519	368,883	184,368	180,199	4,169	30,728	30,153	575
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	14,469	7,232	1,472	5,760	1,205	1,092	113
10-20-401-5001	Eagle Maint/Cleaning Hourly Wages - FT	37,530	85,723	42,844	17,759	25,085	7,141	3,231	3,910
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	15,431	33,252	16,619	6,621	9,998	2,770	6,566	(3,796)
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	-	640	320	67	253	53	-	53
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	21,964	30,000	15,000	13,480	1,520	2,500	2,411	89
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	14,826	20,141	10,066	10,995	(928)	1,678	2,428	(750)
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	-	109,137	54,547	38,706	15,840	9,091	31,761	(22,670)
10-20-330-5002	Eagle Fitness Hourly Wages - PT	3,453	1,425	712	1,705	(993)	119	245	(126)
10-20-401-5002	Eagle Maint/Cleaning Hourly Wages - PT	9,491	6,790	3,394	4,467	(1,074)	566	593	(27)
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	26,701	46,707	23,344	26,714	(3,370)	3,891	5,531	(1,641)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	6,710	3,355	2,109	1,246	559	1,813	(1,254)
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	7,771	23,540	11,765	4,046	7,719	1,961	-	1,961
10-20-100-5010	401a Payroll Tax	25,607	34,219	17,103	12,194	4,909	2,850	3,223	(372)
10-20-100-5013	Medicare and other taxes	6,539	10,994	6,245	4,442	1,802	1,041	1,387	(346)
10-20-100-5014	Unemployment	726	1,500	750	613	137	125	168	(43)
10-20-100-5021	Dental	-	-	-	-	-	-	-	-
10-20-100-5020	Medical Coverage Premiums	102,016	146,904	73,423	62,364	11,059	12,237	(379)	12,616
10-20-100-5040	Retirement Benefits - 457 Match	24,235	25,000	12,495	14,229	(1,734)	2,083	2,279	(197)
Total Wages and Benefits		604,807	966,035	483,580	402,182	81,398	80,597	92,502	(11,905)

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 Number	Account Name	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Other Expenditures									
10-20-400-5033	Eagle Staff Uniforms	403	1,000	500	572	(72)	100	572	(472)
10-20-400-6122	Eagle Employee Relations	591	800	400	350	50	100	-	100
10-20-400-6350	Eagle Staff Training Expense	576	600	300	70	230	50	-	50
10-20-400-6100	Eagle Office Supplies	1,049	750	375	3,193	(2,818)	62	2,539	(2,477)
10-20-400-6106	Eagle Janitorial & Medical Supplies	4,739	4,050	2,025	3,786	(1,761)	338	1,054	(716)
10-20-400-6107	Eagle Maintenance Supplies	8,855	4,000	1,999	6,917	(4,918)	333	2,293	(1,960)
10-20-400-6109	Eagle Pool - Operations expenses	-	22,552	11,271	18,702	(7,430)	1,879	4,656	(2,777)
10-20-400-6116	Eagle Resale Items	3,661	3,000	1,500	3,117	(1,617)	250	1,042	(792)
10-20-400-6117	Eagle Concession Supplies	895	7,900	3,950	7,577	(3,627)	658	7,162	(6,504)
10-20-400-6205	Eagle Copier and Office Equip	4,020	4,932	2,466	4,775	(2,309)	411	662	(251)
10-20-400-6302	Eagle Marketing and Communications Expense	1,288	4,000	1,500	2,647	(1,147)	417	707	(290)
10-20-400-6318	Eagle Sales Tax	562	500	204	195	8	-	-	-
10-20-400-6360	Eagle Building Maintenance Service	54,324	60,000	30,000	33,071	(3,071)	5,000	1,211	3,789
10-20-400-6363	Eagle Landscaping Expense	328	4,000	2,000	535	1,465	333	535	(202)
10-20-403-6114	Eagle Rink Supplies & Equipment	15,712	10,320	5,160	6,887	(1,727)	860	1,155	(295)
10-20-405-6102	Eagle Events/Parties Expense	702	800	100	627	(527)	-	22	(22)
10-20-205-6102	Eagle Rec Kids Program Expense	6,754	6,854	3,818	5,062	(1,244)	718	2,079	(1,361)
10-20-206-6102	Eagle Non-Sports Program expense	137	400	200	41	159	33	41	(8)
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	150	75	-	75	12	-	12
10-20-240-6108	Eagle Adult Sports Program Expense	14,908	8,232	5,253	3,819	1,434	2,028	18	2,010
10-20-260-6102	Eagle Youth Sports Program Expense	35,342	39,500	19,742	17,511	2,231	3,290	4,564	(1,274)
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	546	25,100	12,545	6,272	6,273	2,091	5,175	(3,084)
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	108	-	-	499	(499)	-	499	(499)
10-20-400-6401	Eagle Internet/Telephone/Cable	9,076	7,350	4,212	4,337	(125)	394	160	234
10-20-400-6402	Eagle Electric	49,841	62,000	32,498	31,286	1,212	1,149	-	1,149
10-20-400-6404	Eagle Natural Gas	35,019	65,000	32,487	30,137	2,350	5,415	6,396	(982)
10-20-400-6406	Eagle Security	3,775	4,085	2,042	2,151	(108)	340	86	254
10-20-400-6408	Eagle Water/Sewer/Trash	9,069	21,653	10,826	3,942	6,884	1,804	-	1,804
Total Exp. Other than Wages and Benefits		262,280	369,528	187,448	198,079	(10,631)	28,066	42,627	(14,561)
Total Expenditures		867,087	1,335,563	671,029	600,261	70,767	108,663	135,129	(26,466)
Revenue Over/(Under) Expenditures		(342,081)	(594,270)	(309,552)	(140,396)	169,156	(37,417)	46,424	83,841

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

Account Name	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Gypsum Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Gypsum Scholarship Program Allocation	-	3,500	1,749	-	(1,749)	292	-	(292)
Gypsum Rec Kids Revenues	79,128	90,000	44,982	43,805	(1,177)	7,497	7,288	(210)
Grant revenue	11,556	-	-	-	-	-	-	-
Gypsum Non-Sports Program Revenues	1,624	3,130	1,564	693	(871)	261	-	(261)
Gypsum Active older adult program revenue	7,063	5,980	2,989	4,431	1,442	498	-	(498)
Gypsum Adult Sports Program Revenue	(594)	1,400	-	45.00	45	-	-	-
Gypsum Youth Sports Program Revenue	44,165	56,455	28,216	44,228	16,012	4,703	7,097	2,394
Gypsum Gymnastics Revenue	225,527	194,499	97,250	118,998	21,748	16,208	14,448	(1,760)
Gypsum Gymnastics Meet Revenue	32,156	32,675	16,337	26,228	9,891	2,723	-	(2,723)
Gypsum Aquatics - Swim Lesson Program Rev	73,757	117,850	58,901	22,479	(36,422)	9,817	820	(8,997)
Gypsum Creek Aquatics - Daily Passes revenue	14,050	15,000	3,750	548	(3,202)	3,750	541	(3,209)
Gypsum Fitness	24,848	31,800	15,894	17,399	1,505	2,649	3,346	697
Gypsum Admissions - Memberships	972,559	975,000	516,750	506,541	(10,209)	78,000	76,125	(1,875)
Gypsum Admissions - Daily Passes	75,600	90,000	44,100	40,555	(3,545)	8,100	7,753	(347)
Gypsum Admissions - Punch cards	27,429	28,000	15,680	13,710	(1,970)	3,920	1,405	(2,515)
Gypsum Facility Rentals	36,722	31,000	18,910	16,185	(2,725)	1,550	1,845	295
Gypsum Tenant Lease Revenue	28,328	29,009	14,499	9,678	(4,821)	2,416	-	(2,416)
Gypsum Resale	3,601	3,300	1,650	970	(680)	330	195	(135)
Gypsum Concessions/Vending	4,271	3,600	1,799	2,713	914	300	129	(170)
Gypsum Other Revenue	4,931	-	-	-	-	-	-	-
Gypsum Events & Parties	-	-	-	-	-	-	-	-
Gypsum Child Watch Admissions	405	480	240	125	(115)	40	20	(20)
Total Revenue	1,684,627	1,730,178	902,760	886,830	(15,930)	143,053	121,012	(22,042)

Expenditures

Gypsum Facility Salaries	436,860	512,500	256,148	245,591	10,557	42,691	38,701	3,990
Gypsum Maint/Cleaning Hourly Wages - FT	68,080	50,424	25,202	21,970	3,232	4,200	3,314	886
Gypsum Gymnastics Hourly Wages - FT	42,966	-	-	-	-	-	-	-
Gypsum Aquatics Hourly Wages - FT	58,970	43,407	21,695	44,741	(23,046)	3,616	8,290	(4,674)
Gypsum Rec Kids Hourly Wages - PT	57,415	55,000	27,489	24,058	3,431	4,582	15,486	(10,904)
Gypsum Non-Sports Hourly Wages - PT	46	1,840	920	-	920	153	-	153
Gypsum Adult Sports Hourly Wages - PT	-	600	-	-	-	-	-	-
Gypsum Youth Sports Hourly Wages - PT	2,444	3,000	1,499	2,265	(766)	250	1,059	(809)
Gypsum Gymnastics Hourly Wages - PT	32,633	26,150	12,973	13,873	(900)	3,904	4,133	(228)
Gypsum Aquatics Hourly Wages - PT	172,607	164,177	82,056	126,152	(44,096)	13,676	24,038	(10,362)
Gypsum Creek Pool Hourly Wages - PT	34,154	26,100	6,003	925	5,078	6,003	815	5,188
Gypsum Fitness hourly Wages - PT	62,610	65,000	32,487	31,827	660	5,415	4,442	973
Gypsum Maint/Cleaning Hourly Wages - PT	25,763	40,000	19,992	18,841	1,151	3,332	3,344	(12)
Gypsum Front Desk Hourly Wages - PT	127,237	135,000	67,500	68,679	(1,179)	10,800	10,765	35
Gypsum Events/Parties Hourly Wages - PT	4,702	-	-	-	-	-	-	-
Gypsum Child Watch Hourly Wages - PT	29,515	34,529	17,258	16,823	434	2,876	2,870	6
401a Payroll Tax	54,835	47,909	23,945	23,467	478	3,991	4,307	(316)
Medicare and other taxes	17,109	18,317	10,904	8,899	2,005	1,817	1,913	(96)
Unemployment	1,998	3,500	1,749	1,227	522	292	232	60
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	144,056	172,680	86,305	66,139	20,166	14,384	-	14,384
Retirement Benefits - 457 Match	25,985	35,559	17,772	15,034	2,738	2,962	2,361	601
Total Wages and Benefits	1,399,984	1,436,113	712,107	729,989	(17,882)	124,979	126,069	(1,090)

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

Account Name	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Other Expenditures								
Gypsum Facility Staff Uniforms	5,622	1,000	500	-	500	-	-	-
Gypsum Employee Relations	1,554	1,600	940	833	107	157	210	(53)
Gypsum Staff Training Expense	2,075	800	400	374	26	67	-	67
Gypsum Office Supplies	7,105	7,720	3,858	5,352	(1,493)	643	1,434	(791)
Gypsum Creek Pool - Operations expenses	31,531	16,912	8,453	7,864	589	1,409	1,800	(391)
Gypsum Adult Sports Program Equipment	-	280	-	-	-	-	-	-
Gypsum Janitorial & Medical Supplies	29,891	38,000	18,992	18,168	824	3,165	3,159	7
Gypsum Pool - Operations expenses	27,714	34,899	27,802	3,226	24,575	7,429	1,772	5,656
Gypsum Resale Expense	1,243	1,200	600	512	88	100	-	100
Gypsum Copier and Office Equip	6,036	6,000	2,999	2,339	659	500	480	19
Gypsum Marketing and Communications Expense	2,460	3,600	1,800	2,337	(537)	300	-	300
Gypsum Sales Tax	277	250	125	47	78	21	-	21
Gypsum Maintenance Equip <\$5,000	-	-	-	-	-	-	-	-
Gypsum Maintenance Supplies	9,917	15,000	7,497	10,125	(2,628)	1,250	1,912	(662)
Gypsum Janitorial Services Contract	31,983	72,444	36,207	36,222	(15)	6,035	6,037	(2)
Gypsum Building Maintenance Service	119,932	90,000	44,982	46,960	(1,978)	7,497	11,548	(4,051)
Gypsum Rec Kids Program Expense	9,250	9,582	7,432	4,134	3,298	1,271	1,441	(170)
Gypsum Non-Sports Program Expense	159	2,000	1,000	116	884	167	-	167
Gypsum active older adult Program expense	2,096	4,800	2,399	1,876	523	400	-	400
Gypsum Adult Sports Program Expense	954	500	250	1,826	(1,576)	42	140	(98)
Gypsum Youth Sports Program Expense	20,359	32,500	16,244	13,146	3,097	2,707	3,032	(324)
Gypsum Gymnastics Program Expense	8,533	10,975	5,487	2,332	3,156	915	638	277
Gypsum Gymnastics Meet Expense	13,076	18,000	9,000	18,605	(9,605)	1,500	1,929	(429)
Gypsum Aquatics - Program Expense	6,848	16,590	8,292	5,406	2,885	1,382	1,380	2
Gypsum Fitness Program Expense	15,616	14,200	7,097	13,842	(6,745)	1,183	1,216	(33)
Gypsum Events/Parties Expense	1,283	1,200	600	74	526	100	-	100
Gypsum Child Watch Expense	33	150	75	115	(40)	12	-	12
Gypsum Internet/Telephone/Cable	15,153	6,000	2,999	2,246	753	500	300	200
Gypsum Electric	133,685	135,000	67,473	45,132	22,341	11,246	-	11,246
Gypsum Natural Gas	112,288	175,000	87,465	76,871	10,594	14,578	1,422	13,155
Gypsum Security/Fire Suppression	348	2,200	1,100	6,695	(5,595)	183	4,289	(4,106)
Gypsum Water/Sewer/Trash	35,037	36,840	18,413	20,164	(1,751)	3,069	265	2,803
Total Exp. Other than Wages and Benefits	652,059	755,242	390,479	346,935	43,544	67,824	44,404	23,420
Total Expenditures	2,052,043	2,191,355	1,102,586	1,076,924	25,662	192,803	170,472	22,331
Revenue Over/(Under) Expenditures	(367,416)	(461,177)	(199,825)	(190,094)	9,732	(49,750)	(49,461)	289

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Edwards Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Edwards Scholarship Program Allocation	-	3,500	1,749	-	(1,749)	292	-	(292)
Edwards Rec Kids Revenues	84,765	77,475	38,722	40,358	1,636	6,454	8,255	1,801
Grant revenue	11,556	-	-	-	-	-	-	-
Edwards Non-Sports Revenues	6,171	3,500	1,749	875	(874)	292	-	(292)
Edwards Active older adult program revenue	5,870	8,130	4,063	2,170	(1,893)	677	-	(677)
Edwards Adult Sports Revenue	15,172	19,500	9,750	750	(9,000)	1,625	-	(1,625)
Edwards Youth Sports Revenue	76,575	93,847	46,923	54,254	7,331	7,821	9,003	1,183
Edwards Gymnastics Program Revenue	201,293	172,992	86,496	102,392	15,896	14,416	6,133	(8,283)
Edwards Gymnastics Meet Revenue	50,556	36,970	18,485	30,815	12,330	3,081	-	(3,081)
Edwards Antigravity Revenue	45,842	38,375	19,187	27,561	8,374	3,198	2,085	(1,113)
Edwards Admissions - Memberships	22,368	24,029	12,218	8,626	(3,592)	65	158	93
Edwards Admissions - Daily Passes	20,142	21,507	12,805	11,589	(1,216)	784	446	(338)
Edwards Facility/Turf Rentals	78,515	88,540	57,457	45,793	(11,664)	282	448	166
Edwards E sports revenue	10,911	12,499	9,245	11,390	2,145	800	1,680	880
Edwards E sports revenue	-	-	-	-	-	-	-	-
Edwards Facility Advertising Revenues	2,750	2,500	1,250	-	(1,250)	208	-	(208)
Edwards Tenant Lease Revenue	49,368	30,359	15,143	11,710	(3,433)	2,536	2,261	(275)
Edwards Resale	85	-	-	-	-	-	-	-
Edwards Concession/Vending	968	2,000	333	1,062	729	333	206	(126)
Edwards Other Revenue	4,858	800	400	410	10	67	-	(67)
Edwards Events- Parties	12,392	14,625	8,085	8,703	618	225	-	(225)
Total Revenue	717,656	668,648	361,562	375,957	14,395	43,154	30,675	(12,479)
Expenditures								
Edwards Facility Salaries	332,707	393,131	196,487	195,654	833	32,748	30,221	2,527
Edwards Gymnastics Hourly Wages - FT	21,451	-	-	-	-	-	-	-
Edwards maint/cleaning hourly Wages - FT	22,412	31,409	15,698	6,756	8,943	2,616	1,095	1,521
Edwards Rec Kids Hourly Wages - PT	34,457	45,000	22,491	10,108	12,383	3,749	7,134	(3,386)
Edwards Non-Sports Hourly Wages - PT	160	1,760	880	-	880	147	-	147
Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-
Edwards Adult Sports Hourly Wages - PT	13,505	11,370	5,685	6,690	(1,005)	948	-	948
Edwards Youth Sports Hourly Wages - PT	10,224	15,424	7,712	6,230	1,482	1,285	2,954	(1,669)
Edwards Gymnastics Hourly Wages - PT	24,353	24,635	12,317	14,828	(2,511)	2,053	3,171	(1,118)
Edwards Antigravity Hourly Wages - PT	10,455	11,400	5,700	3,813	1,887	950	696	254
Edwards E sports wages - PT	10,682	7,180	3,044	2,428	616	1,836	867	969
Edwards Maint/Cleaning Hourly Wages - PT	1,666	5,130	2,564	527	2,037	427	349	78
Edwards Front Desk Hourly Wages - PT	35,931	60,500	33,920	32,063	1,857	3,262	4,028	(766)
Edwards Events/Parties Hourly Wages - PT	4,258	-	-	-	-	-	-	-
401a Payroll Tax	30,490	27,944	13,966	11,108	2,858	2,328	1,888	440
Medicare and other taxes	7,692	8,482	5,139	3,972	1,167	856	806	50
Unemployment	871	1,800	900	839	61	150	98	52
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	68,293	100,445	50,202	36,107	14,096	8,367	-	8,367
Retirement Benefits - 457 Match	23,110	22,000	10,996	14,024	(3,028)	1,833	2,297	(465)
Total Wages and Benefits	652,718	767,610	387,701	345,146	42,555	63,554	55,605	7,950

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Other Expenditures								
Edwards Facility Staff Uniforms	839	1,000	500	-	500	500	-	500
Edwards Employee Relations	305	720	360	245	115	60	127	(67)
Edwards Staff Training Expense	-	600	300	-	300	50	-	50
Edwards Office Supplies	378	700	350	535	(185)	58	32	27
Edwards Resale Items	-	-	-	-	-	-	-	-
Edwards Antigravity Equipment	-	2,975	-	-	-	-	-	-
Edwards Copier and Office Equipment	4,366	4,356	2,178	1,625	553	363	356	7
Edwards Marketing and Communications Expense	1,248	1,500	750	-	750	125	-	125
Edwards Janitorial & Medical Supplies	5,202	6,225	3,485	8,679	(5,194)	260	2,301	(2,041)
Edwards Maintenance Supplies	7,998	8,500	2,200	5,927	(3,727)	900	5,421	(4,521)
Edwards Janitorial Services Contract	26,520	34,092	17,046	11,069	5,977	2,841	475	2,366
Edwards Building Maintenance Service	38,537	30,000	17,785	23,744	(5,959)	5,000	9,826	(4,826)
Edwards Rec Kids Program Expense	10,493	7,704	6,979	9,290	(2,311)	2,080	881	1,199
Edwards Non-Sports Program Expense	386	1,575	787	132	655	131	-	131
Edwards active older adult Program expense	3,307	6,750	3,374	2,637	736	562	292	270
Edwards Adult Sports Program Expense	976	2,940	1,470	1,226	244	245	558	(313)
Edwards Youth Sports Program Expense	22,303	46,995	42,385	15,200	27,184	24,953	7,653	17,300
Edwards Gymnastics Program Expense	7,041	8,925	5,952	1,138	4,815	487	61	426
Edwards Gymnastics Meet Expense	46,348	36,250	18,125	26,874	(8,749)	3,021	1,717	1,304
Antigravity Program Expense	-	-	-	-	-	-	-	-
Edwards E sports program expense	1,486	500	500	816	(316)	-	161	(161)
Edwards Climbing Expense	-	350	175	-	175	29	-	29
Edwards Events/Parties Expense	-	250	250	-	250	-	-	-
Edwards Internet/Telephone/Cable	6,437	7,200	3,600	2,999	601	600	234	366
Edwards Electric	26,854	34,800	17,400	13,788	3,612	2,900	-	2,900
Edwards Natural Gas	8,528	12,575	6,025	8,805	(2,780)	525	490	35
Edwards Security/Fire Suppression	1,883	1,750	1,750	-	1,750	-	-	-
Edwards Water/Sewer	7,292	7,500	3,750	5,229	(1,479)	625	764	(139)
Total Exp. Other than Wages and Benefits	228,726	266,732	157,476	139,958	17,518	46,316	31,348	14,969
Total Expenditures	881,444	1,034,342	545,177	485,104	60,073	109,870	86,952	22,918
Revenue Over/(Under) Expenditures	(163,788)	(365,694)	(183,615)	(109,147)	74,468	(66,717)	(56,277)	10,439

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	2024	2025	2025 YTD as of 6/30/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	June Budget	June Actual	Favorable/ (Unfavor)
Outdoor Rec MRMD Program Revenue	181,303	-	-	-	-	-	(10,652)	(10,652)
Gear library revenue	166	850	425	-	(425)	71	-	(71)
Outdoor Rec - Contribution revenue	7,571	-	-	-	-	-	-	-
Outdoor Rec - Day Camps Revenue	-	46,000	43,700	31,946	(11,755)	2,300	(108,704)	(111,004)
Outdoor Rec - Overnight Camps Revenue	-	133,555	133,555	125,599	(7,956)	-	124,099	124,099
Outdoor Rec - Sports Camps Revenue	-	27,130	27,130	21,108	(6,022)	-	(10,630)	(10,630)
Outdoor Rec - Sports Camps (contracted)	-	19,695	19,695	16,887	(2,808)	-	14,296	14,296
Outdoor Rec - Special Events Revenue	40,454	-	-	-	-	-	-	-
Outdoor Rec - Education Program Revenue	990	-	-	-	-	-	-	-
Outdoor Rec - Clinics and Workshops Revenue	-	-	-	-	-	-	-	-
Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-
OR - Monument trips program revenue	-	-	-	-	-	-	-	-
OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-
Total Revenue	230,483	227,230	224,505	195,539	(28,966)	2,371	8,410	6,039
Outdoor Rec Salaries	131,102	138,207	69,076	68,934	141	11,513	10,674	838
Outdoor Rec Hourly Wages - Part Time	108,029	132,568	41,011	47,980	(6,969)	31,542	29,706	1,836
401a Payroll Tax	8,504	11,327	5,661	4,414	1,247	944	1,514	(571)
Medicare and other taxes	3,213	4,331	3,657	1,691	1,966	610	663	(54)
Unemployment	413	2,987	1,493	233	1,259	249	80	168
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	21,647	25,000	12,495	12,786	(291)	2,083	-	2,083
Retirement Benefits - 457 Match	7,544	13,821	6,908	3,953	2,955	1,151	610	542
Total Wages and Benefits	280,452	328,240	140,300	139,992	308	48,090	43,248	4,842
Outdoor Rec Staff Uniforms	-	1,000	500	-	500	83	-	83
Outdoor Rec Office Supplies	875	250	125	691	(566)	21	290	(269)
Outdoor Rec Operating Expenses	27,408	3,000	3,000	7,649	(4,649)	3,000	2,997	3
Outdoor Rec Employee Relations	451	1,675	875	673	202	725	55	670
Gear Library expense	1,111	5,150	3,200	464	2,736	100	464	(364)
Outdoor Rec Marketing & Communications Expense	51	2,000	1,000	450	550	167	-	167
Outdoor Rec Conferences and Training	1,145	1,200	600	-	600	100	-	100
Outdoor recreation other expense	-	-	-	-	-	-	-	-
Outdoor Rec Day Camp Program Expense	64	13,150	6,572	10,972	(4,400)	1,095	10,372	(9,277)
Outdoor Rec Overnight Camp program Expense	7,507	14,975	7,484	7,611	(126)	1,247	6,384	(5,137)
Outdoor Rec Sports Camp program expense	5,206	11,305	5,650	5,814	(164)	942	2,335	(1,394)
Outdoor Rec Camp Contractor Expense	6,017	17,330	8,661	3,276	5,385	1,444	3,276	(1,832)
Outdoor Rec Special Event Program expense	1,773	-	-	-	-	-	(1,123)	1,123
Outdoor Rec Education Program Expense	775	-	-	-	-	-	-	-
Outdoor Rec Clinics & Workshops Expense	-	-	-	-	-	-	-	-
Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-
OR Monument trips - Program expense	12,491	-	-	-	-	-	(4,251)	4,251
OR - Maloit park challenge Program expense	-	-	-	-	-	-	(541)	541
Total Exp. Other than Wages and Benefits	64,873	71,035	37,668	37,601	67	8,924	20,259	(11,335)
Total Expenditures	345,325	399,275	177,968	177,593	375	57,014	63,507	(6,493)
Revenue Over/(Under) Expenditures	(114,841)	(172,045)	46,536	17,946	(28,590)	(54,643)	(55,097)	(454)



Mountain Recreation Metro District, CO

Vendor History Report

By Vendor Name

Posting Date Range 06/01/2025 - 06/30/2025

Payment Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Vendor Set: 01 - Vendor Set 01												
01187 - AB												
AB06.10.25	Pool Opening DJ		6/10/2025		52691	6/23/2025	500.00	0.00	0.00	0.00	500.00	500.00
	Pool Opening DJ	0.00	0.00	500.00	10-10-104-6130	Community Event Expense		500.00				
00020 - Advanced Exercise Equipment												
51496	Repairs for fitness floor		6/30/2025		52724	7/9/2025	374.78	0.00	0.00	0.00	374.78	374.78
	Repairs for fitness floor	0.00	0.00	374.78	10-30-330-6102	Gypsum Fitness Program Expense		374.78				

Vendor History Report

Posting Date Range 06/01/2025 - 06/30/2025

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
00035 - Alpine Bank							94,243.47	0.00	0.00	0.00	94,243.47	94,243.47
AB06.30.25	credit cards		6/30/2025		DFT0001589	7/26/2025	46,298.27	0.00	0.00	0.00	46,298.27	46,298.27
JB T shirts	0.00	0.00	3,344.88	10-20-260-5002	Eagle Youth Sports Hourly Wages -	1,302.12						
				10-30-260-5002	Gypsum Youth Sports Hourly Wage	833.55						
				10-40-260-5002	Edwards Youth Sports Hourly Wage	1,209.21						
Dally Up Creations	0.00	0.00	2,816.00	10-20-260-6102	Eagle Youth Sports Program Expens	1,120.00						
				10-30-260-6102	Gypsum Youth Sports Program Exp	720.00						
				10-40-260-6102	Edwards Youth Sports Program Exp	976.00						
Annual Inspection	0.00	0.00	2,100.00	10-50-280-6102	Outdoor Rec Operating Expenses	2,100.00						
Eagle Pool Towel Embro	0.00	0.00	2,000.00	10-10-104-6130	Community Event Expense	2,000.00						
Employers council annu	0.00	0.00	1,800.00	10-10-100-6312	Dues, Subscriptions, Books	1,800.00						
EFH Inspection	0.00	0.00	1,200.00	10-30-401-6360	Gypsum Building Maintenance Serv	800.00						
				10-40-401-6360	Edwards Building Maintenance Serv	400.00						
MCP Red Kids Backgrou	0.00	0.00	1,125.00	10-10-102-5052	Employee Recruitment Expense	1,125.00						
Dally Up	0.00	0.00	888.00	10-20-260-6102	Eagle Youth Sports Program Expens	272.00						
				10-30-260-6102	Gypsum Youth Sports Program Exp	304.00						
				10-40-260-6102	Edwards Youth Sports Program Exp	312.00						
Dally Up	0.00	0.00	888.00	10-20-260-6102	Eagle Youth Sports Program Expens	272.00						
				10-30-260-6102	Gypsum Youth Sports Program Exp	304.00						
				10-40-260-6102	Edwards Youth Sports Program Exp	312.00						
PSI Charge	0.00	0.00	779.06	10-30-401-6360	Gypsum Building Maintenance Serv	779.06						
Pool chemicals/Plaster/	0.00	0.00	758.52	10-30-307-6109	Gypsum Creek Pool - Operations ex	758.52						
American Red Cross	0.00	0.00	705.00	10-20-301-6102	Eagle Aquatics - Program Expense	705.00						
Music License Fee GRC	0.00	0.00	697.30	10-30-400-6100	Gypsum Office Supplies	697.30						
EPIR Membership	0.00	0.00	665.97	10-20-400-6100	Eagle Office Supplies	665.97						
Pool Supplies	0.00	0.00	606.29	10-20-400-6117	Eagle Concession Supplies	606.29						
Light Bulbs	0.00	0.00	601.34	10-30-401-6107	Gypsum Maintenance Supplies	601.34						
OR Expense	0.00	0.00	594.00	10-50-280-6102	Outdoor Rec Operating Expenses	594.00						
Pool Chemicals	0.00	0.00	548.56	10-30-307-6109	Gypsum Creek Pool - Operations ex	548.56						
American Red cross Trai	0.00	0.00	520.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	520.00						
Room for NOLS Instruct	0.00	0.00	517.30	10-50-283-6102	Outdoor Rec Sports Camp program	517.30						
Amazon Staff Lockers	0.00	0.00	515.98	10-20-400-6100	Eagle Office Supplies	515.98						
Amazon	0.00	0.00	505.13	10-20-400-6117	Eagle Concession Supplies	505.13						
Western Paper Distribut	0.00	0.00	504.58	10-30-400-6106	Gypsum Janitorial & Medical Suppli	504.58						
Costco	0.00	0.00	454.68	10-50-280-6122	Outdoor Rec Employee Relations	454.68						
Costco Overnight Camp	0.00	0.00	449.35	10-50-282-6102	Outdoor Rec Overnight Camp progr	449.35						
Walmart	0.00	0.00	440.73	10-20-400-6109	Eagle Pool - Operations expenses	63.08						
				10-20-400-6117	Eagle Concession Supplies	377.65						
Consessions	0.00	0.00	434.23	10-20-400-6117	Eagle Concession Supplies	434.23						
10-20-400-6100	0.00	0.00	415.68	10-20-400-6100	Eagle Office Supplies	415.68						
Conferences and Trainin	0.00	0.00	400.00	10-10-100-6350	Conferences and Training	400.00						
OR Expense	0.00	0.00	396.00	10-50-280-6102	Outdoor Rec Operating Expenses	396.00						
Walamrt REC Kids	0.00	0.00	388.97	10-20-205-6102	Eagle Rec Kids Program Expense	388.97						

Vendor History Report

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Swin Team Equipment	0.00	0.00	360.00	10-20-302-6102	Eagle Aquatics - Swim Team Progra	360.00						
Village Bagel	0.00	0.00	351.80	10-10-104-6130	Community Event Expense	351.80						
Top Soil for Eagle and Fr	0.00	0.00	344.12	25-60-401-6107	Eagle Complex Maintenance Suppli	172.00						
				25-70-401-6107	Freedom Park Maintenance Supplie	172.12						
Monument Excursion	0.00	0.00	344.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	344.00						
Concesions	0.00	0.00	334.52	10-20-400-6117	Eagle Concession Supplies	334.52						
Amazon	0.00	0.00	320.75	10-30-240-6102	Gypsum Adult Sports Program Expe	103.76						
				10-30-240-6102	Gypsum Adult Sports Program Expe	17.99						
				10-30-401-6107	Gypsum Maintenance Supplies	199.00						
Food for team banquet	0.00	0.00	315.30	10-40-293-6102	Edwards Gymnastics Meet Expense	315.30						
Board Meeting Food	0.00	0.00	309.01	10-10-100-6350	Conferences and Training	309.01						
Awards for team banqu	0.00	0.00	308.16	10-30-293-6102	Gypsum Gymnastics Meet Expense	308.16						
Office Supplies	0.00	0.00	307.35	10-10-100-6100	Office Supplies	307.35						
Survey Monkey	0.00	0.00	300.00	10-10-100-6312	Dues, Subscriptions, Books	300.00						
EPIR Resale Goggles	0.00	0.00	296.78	10-20-400-6116	Eagle Resale Items	296.78						
Stand Up Paddle Board	0.00	0.00	280.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	280.00						
Stand Up Paddle	0.00	0.00	280.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	280.00						
Stand up Paddle	0.00	0.00	280.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	280.00						
Stand Up Paddle	0.00	0.00	280.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	280.00						
Pool Storage	0.00	0.00	279.99	10-20-400-6109	Eagle Pool - Operations expenses	279.99						
Costco	0.00	0.00	276.65	10-20-400-6117	Eagle Concession Supplies	276.65						
Walmart Overnight Cam	0.00	0.00	276.25	10-50-282-6102	Outdoor Rec Overnight Camp progr	276.25						
Monument Excursion M	0.00	0.00	264.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	264.00						
Champoin Shirts/ Hoodi	0.00	0.00	250.00	10-40-240-6102	Edwards Adult Sports Program Expe	250.00						
Stand Up Paddle	0.00	0.00	240.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	240.00						
Stand Up Paddle	0.00	0.00	240.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	240.00						
Stand Up Paddle	0.00	0.00	240.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	240.00						
Stand Up Paddle	0.00	0.00	240.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	240.00						
Costco	0.00	0.00	238.08	10-20-400-6117	Eagle Concession Supplies	238.08						
Reimbursement	0.00	0.00	231.46	10-20-400-6107	Eagle Maintenance Supplies	231.46						
Monument Excursion	0.00	0.00	210.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	210.00						
Napa Auto Parts	0.00	0.00	201.99	10-10-100-6140	District Vehicle Fuel & Maintenance	201.99						
Concessions	0.00	0.00	201.86	10-20-400-6117	Eagle Concession Supplies	201.86						
MCP	0.00	0.00	193.60	10-40-205-6102	Edwards Rec Kids Program Expense	193.60						
Overnight Camp	0.00	0.00	190.33	10-50-282-6102	Outdoor Rec Overnight Camp progr	190.33						
EPIR Membership Card	0.00	0.00	187.00	10-20-400-6100	Eagle Office Supplies	187.00						
Overnight Camping	0.00	0.00	183.77	10-50-282-6102	Outdoor Rec Overnight Camp progr	183.77						
Vilage Bagel	0.00	0.00	181.45	10-10-104-6130	Community Event Expense	181.45						
PDS Inc	0.00	0.00	163.58	10-40-401-6107	Edwards Maintenance Supplies	163.58						
Costco	0.00	0.00	162.59	10-20-400-6117	Eagle Concession Supplies	162.59						
PDS Inc	0.00	0.00	155.94	10-30-401-6107	Gypsum Maintenance Supplies	155.94						
Amazon	0.00	0.00	152.40	10-30-400-6100	Gypsum Office Supplies	152.40						
Costco	0.00	0.00	150.01	10-20-400-6116	Eagle Resale Items	150.01						

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Class for Karen	0.00	0.00	150.00	10-10-100-6350	Conferences and Training	150.00						
Amazon	0.00	0.00	149.98	10-20-400-6117	Eagle Concession Supplies	149.98						
Amazon	0.00	0.00	149.98	10-20-400-6117	Eagle Concession Supplies	149.98						
Costco	0.00	0.00	149.83	10-20-400-6117	Eagle Concession Supplies	149.83						
Day Camps program Sup	0.00	0.00	141.60	10-50-282-6102	Outdoor Rec Overnight Camp progr	141.60						
Food for silver level ban	0.00	0.00	140.40	10-40-293-6102	Edwards Gymnastics Meet Expense	140.40						
Rec Kids	0.00	0.00	139.40	10-30-205-6102	Gypsum Rec Kids Program Expense	69.70						
				10-40-205-6102	Edwards Rec Kids Program Expense	69.70						
Swim Team Whireboard	0.00	0.00	138.99	10-20-302-6102	Eagle Aquatics - Swim Team Progra	138.99						
Clogs for all drains	0.00	0.00	138.01	10-30-401-6107	Gypsum Maintenance Supplies	138.01						
Summer Night promo	0.00	0.00	136.89	10-30-330-6102	Gypsum Fitness Program Expense	136.89						
Walmart	0.00	0.00	136.08	10-50-282-6102	Outdoor Rec Overnight Camp progr	136.08						
Day Camos Program Sup	0.00	0.00	124.35	10-50-282-6102	Outdoor Rec Overnight Camp progr	124.35						
Costco	0.00	0.00	120.31	10-20-400-6117	Eagle Concession Supplies	120.31						
Vero Networks	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable	120.00						
Costco	0.00	0.00	118.88	10-20-400-6116	Eagle Resale Items	118.88						
Rec Kids	0.00	0.00	118.76	10-20-205-6102	Eagle Rec Kids Program Expense	59.38						
				10-30-205-6102	Gypsum Rec Kids Program Expense	59.38						
Amazon	0.00	0.00	114.99	10-30-400-6106	Gypsum Janitorial & Medical Suppli	114.99						
Pool Ropes	0.00	0.00	112.52	10-20-400-6109	Eagle Pool - Operations expenses	112.52						
Amazon	0.00	0.00	111.23	10-30-400-6106	Gypsum Janitorial & Medical Suppli	111.23						
Pool Supplies	0.00	0.00	109.11	10-20-400-6109	Eagle Pool - Operations expenses	109.11						
Walmart overnight camj	0.00	0.00	106.27	10-50-282-6102	Outdoor Rec Overnight Camp progr	106.27						
Garmin	0.00	0.00	104.85	10-50-280-6102	Outdoor Rec Operating Expenses	104.85						
Rec Kids	0.00	0.00	102.25	10-30-205-6102	Gypsum Rec Kids Program Expense	102.25						
Walmart Supplies	0.00	0.00	101.40	10-50-280-6102	Outdoor Rec Operating Expenses	101.40						
Opening Day Schedule	0.00	0.00	101.25	10-10-104-6130	Community Event Expense	101.25						
Day Camps Archery	0.00	0.00	100.72	10-50-282-6102	Outdoor Rec Overnight Camp progr	100.72						
EPIR Internet	0.00	0.00	99.95	10-20-400-6401	Eagle Internet/Telephone/Cable	99.95						
Rec Kids	0.00	0.00	99.00	10-20-205-6102	Eagle Rec Kids Program Expense	99.00						
Rec Kids	0.00	0.00	99.00	10-30-205-6102	Gypsum Rec Kids Program Expense	99.00						
Rec Kids	0.00	0.00	99.00	10-30-205-6102	Gypsum Rec Kids Program Expense	99.00						
Rec Kids	0.00	0.00	99.00	10-30-205-6102	Gypsum Rec Kids Program Expense	99.00						
Rec Kids Supplies	0.00	0.00	96.39	10-30-205-6102	Gypsum Rec Kids Program Expense	96.39						
Swin test wrist bands	0.00	0.00	92.94	10-20-400-6100	Eagle Office Supplies	92.94						
Walmart	0.00	0.00	92.92	10-20-205-6102	Eagle Rec Kids Program Expense	92.92						
City Market	0.00	0.00	92.84	10-20-400-6117	Eagle Concession Supplies	92.84						
grainger	0.00	0.00	91.07	10-30-401-6107	Gypsum Maintenance Supplies	91.07						
cloud cover	0.00	0.00	89.85	10-20-400-6401	Eagle Internet/Telephone/Cable	29.95						
				10-30-400-6401	Gypsum Internet/Telephone/Cable	29.95						
				10-40-400-6401	Edwards Internet/Telephone/Cable	29.95						
Bike Maintence	0.00	0.00	88.90	10-50-283-6102	Outdoor Rec Sports Camp program	88.90						
Amazon	0.00	0.00	87.91	10-50-282-6102	Outdoor Rec Overnight Camp progr	87.91						

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Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
City Market	0.00	0.00	80.48	10-50-281-6102	Outdoor Rec Day Camp Program Ex	80.48					
Gas	0.00	0.00	76.86	10-10-100-6140	District Vehicle Fuel & Maintenance	76.86					
Stand Up Paddle	0.00	0.00	75.88	10-50-282-6102	Outdoor Rec Overnight Camp progr	75.88					
Stand Paddle	0.00	0.00	75.88	10-50-282-6102	Outdoor Rec Overnight Camp progr	75.88					
Scorebooks for baseball	0.00	0.00	73.64	10-20-260-6102	Eagle Youth Sports Program Expens	24.54					
				10-30-260-6102	Gypsum Youth Sports Program Exp	24.55					
				10-40-260-6102	Edwards Youth Sports Program Exp	24.55					
Eagle flight day	0.00	0.00	73.38	10-20-205-6102	Eagle Rec Kids Program Expense	73.38					
Instacart	0.00	0.00	72.04	10-20-205-6102	Eagle Rec Kids Program Expense	72.04					
Overnight Camp	0.00	0.00	71.28	10-50-282-6102	Outdoor Rec Overnight Camp progr	71.28					
Family Dollar	0.00	0.00	71.05	10-20-205-6102	Eagle Rec Kids Program Expense	71.05					
Housekeeping Supplies	0.00	0.00	69.77	10-30-400-6106	Gypsum Janitorial & Medical Suppli	69.77					
Instacart	0.00	0.00	68.56	10-20-205-6102	Eagle Rec Kids Program Expense	68.56					
Day Camp Expense	0.00	0.00	67.68	10-50-282-6102	Outdoor Rec Overnight Camp progr	67.68					
Program Supplies	0.00	0.00	66.85	10-50-282-6102	Outdoor Rec Overnight Camp progr	66.85					
Overnight Camp	0.00	0.00	66.82	10-50-282-6102	Outdoor Rec Overnight Camp progr	66.82					
Walmart	0.00	0.00	66.60	10-20-205-6102	Eagle Rec Kids Program Expense	66.60					
Amazon	0.00	0.00	66.43	10-20-205-6102	Eagle Rec Kids Program Expense	66.43					
Walmart	0.00	0.00	65.11	10-20-400-6116	Eagle Resale Items	65.11					
Camp Expense	0.00	0.00	64.35	10-50-282-6102	Outdoor Rec Overnight Camp progr	64.35					
Pickled	0.00	0.00	62.10	10-40-260-6102	Edwards Youth Sports Program Exp	62.10					
Food for Gymnastics tea	0.00	0.00	61.20	10-30-293-6102	Gypsum Gymnastics Meet Expense	61.20					
Day Camp	0.00	0.00	60.09	10-50-282-6102	Outdoor Rec Overnight Camp progr	60.09					
Homebase Rec Kids	0.00	0.00	59.95	10-10-100-6312	Dues, Subscriptions, Books	59.95					
Scheduling App	0.00	0.00	59.95	10-10-100-6312	Dues, Subscriptions, Books	59.95					
Day Camps Archery	0.00	0.00	58.66	10-50-282-6102	Outdoor Rec Overnight Camp progr	58.66					
Equipment	0.00	0.00	57.86	10-50-281-6102	Outdoor Rec Day Camp Program Ex	57.86					
PDS Inc	0.00	0.00	57.84	10-20-400-6107	Eagle Maintenance Supplies	57.84					
Gas	0.00	0.00	56.18	10-10-100-6140	District Vehicle Fuel & Maintenance	56.18					
Co Fingerprint Rec Kids	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00					
Rec Kids	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00					
Fingerprints	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00					
Costco	0.00	0.00	55.15	10-50-280-6122	Outdoor Rec Employee Relations	55.15					
Office Supplies	0.00	0.00	53.98	10-10-100-6100	Office Supplies	53.98					
Lunch for Staff Traning	0.00	0.00	53.43	10-30-290-6102	Gypsum Gymnastics Program Exper	53.43					
City Market	0.00	0.00	52.49	10-20-400-6117	Eagle Concession Supplies	52.49					
Lunch for Staff Training	0.00	0.00	50.96	10-30-290-6102	Gypsum Gymnastics Program Exper	50.96					
Stock Photo Subscription	0.00	0.00	50.42	10-10-103-6302	Marketing and Communication Exp	50.42					
Dinner for Rec Kids	0.00	0.00	50.37	10-30-205-6102	Gypsum Rec Kids Program Expense	50.37					
Costco	0.00	0.00	49.90	10-20-400-6116	Eagle Resale Items	49.90					
Tabling candy	0.00	0.00	49.25	10-10-104-6130	Community Event Expense	49.25					

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
credit cards	0.00	0.00	48.94	10-20-240-6108	Eagle Adult Sports Program Expense	9.55						
				10-20-260-6102	Eagle Youth Sports Program Expense	6.75						
				10-30-240-6102	Gypsum Adult Sports Program Expense	9.56						
				10-30-260-6102	Gypsum Youth Sports Program Expense	6.76						
				10-40-240-6102	Edwards Adult Sports Program Expense	9.56						
				10-40-260-6102	Edwards Youth Sports Program Expense	6.76						
Overnight Camp Supplies	0.00	0.00	48.80	10-50-282-6102	Outdoor Rec Overnight Camp program	48.80						
Amazon	0.00	0.00	48.32	10-30-400-6106	Gypsum Janitorial & Medical Supplies	48.32						
Swim test wrist bands	0.00	0.00	46.95	10-20-400-6100	Eagle Office Supplies	46.95						
Email Address List Clean	0.00	0.00	45.94	10-10-103-6302	Marketing and Communication Expense	45.94						
Day Camps Program Supplies	0.00	0.00	45.02	10-50-282-6102	Outdoor Rec Overnight Camp program	45.02						
Alpine Lumber	0.00	0.00	43.98	25-60-401-6107	Eagle Complex Maintenance Supplies	43.98						
Drain Cleaner for EFH	0.00	0.00	43.96	10-40-401-6106	Edwards Janitorial & Medical Supplies	43.96						
City Market Rec Kids	0.00	0.00	43.56	10-30-205-6102	Gypsum Rec Kids Program Expense	43.56						
credit cards	0.00	0.00	43.31	10-50-283-6102	Outdoor Rec Sports Camp program	43.31						
Camp Expense	0.00	0.00	42.00	10-50-282-6102	Outdoor Rec Overnight Camp program	42.00						
Ice Cream for Basketball	0.00	0.00	41.66	10-40-260-6102	Edwards Youth Sports Program Expense	41.66						
Year Anniversary Lunch	0.00	0.00	40.72	10-40-400-6122	Edwards Employee Relations	40.72						
Good bye cake and flow	0.00	0.00	40.63	10-40-290-6102	Edwards Gymnastics Program Expense	40.63						
EPIR Lighting	0.00	0.00	40.12	10-20-400-6107	Eagle Maintenance Supplies	40.12						
Amazon	0.00	0.00	39.99	10-30-400-6100	Gypsum Office Supplies	39.99						
Alpine Sports	0.00	0.00	39.75	10-50-283-6102	Outdoor Rec Sports Camp program	39.75						
Overnight Camp	0.00	0.00	38.48	10-50-282-6102	Outdoor Rec Overnight Camp program	38.48						
Amazon	0.00	0.00	37.90	10-20-400-6117	Eagle Concession Supplies	37.90						
Dominos	0.00	0.00	34.74	10-10-100-6122	Employee Relations	34.74						
Flight Day Parades	0.00	0.00	34.72	10-20-260-6102	Eagle Youth Sports Program Expense	34.72						
Family Dollar	0.00	0.00	33.50	10-20-205-6102	Eagle Rec Kids Program Expense	33.50						
Supplies for Gymnastics	0.00	0.00	32.97	10-30-290-6102	Gypsum Gymnastics Program Expense	32.97						
Archery	0.00	0.00	32.85	10-50-282-6102	Outdoor Rec Overnight Camp program	32.85						
Gas	0.00	0.00	32.82	10-10-100-6140	District Vehicle Fuel & Maintenance	32.82						
amazon Supplies for EPI	0.00	0.00	32.45	10-20-400-6117	Eagle Concession Supplies	32.45						
Rec Kids EPIR	0.00	0.00	31.91	10-20-205-6102	Eagle Rec Kids Program Expense	31.91						
Instacart	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense	31.44						
MCP Background Check	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense	31.44						
MRP Rec Kids Background	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense	31.44						
Rec kids	0.00	0.00	31.26	10-30-205-6102	Gypsum Rec Kids Program Expense	31.26						
Popcorn for Rec Kids	0.00	0.00	31.14	10-30-205-6102	Gypsum Rec Kids Program Expense	31.14						
Walmart	0.00	0.00	29.74	10-50-283-6102	Outdoor Rec Sports Camp program	29.74						
Amazon	0.00	0.00	28.99	10-30-400-6100	Gypsum Office Supplies	28.99						
City Market	0.00	0.00	28.38	10-20-400-6117	Eagle Concession Supplies	28.38						
Ridelys rec kids	0.00	0.00	26.35	10-30-205-6102	Gypsum Rec Kids Program Expense	26.35						
Amazon Program Supplies	0.00	0.00	26.17	10-50-282-6102	Outdoor Rec Overnight Camp program	26.17						
Family Dollar	0.00	0.00	25.15	10-20-205-6102	Eagle Rec Kids Program Expense	25.15						

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Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
Scheduling Software	0.00	0.00	24.95	10-30-290-6102	Gypsum Gymnastics Program Exper	24.95					
Cake for Gymnastics tea	0.00	0.00	24.02	10-30-293-6102	Gypsum Gymnastics Meet Expense	24.02					
Walmart	0.00	0.00	22.44	10-50-282-6102	Outdoor Rec Overnight Camp progr	22.44					
Sports Camps MTB	0.00	0.00	22.21	10-50-283-6102	Outdoor Rec Sports Camp program	22.21					
Vehicle Washfluid	0.00	0.00	22.17	10-10-100-6140	District Vehicle Fuel & Maintenance	22.17					
Credit for a double charj	0.00	0.00	21.56	10-20-400-6107	Eagle Maintenance Supplies	21.56					
Gypsum Ace Hardware	0.00	0.00	21.56	10-20-400-6107	Eagle Maintenance Supplies	21.56					
League Lobster	0.00	0.00	21.07	10-40-240-6102	Edwards Adult Sports Program Expe	21.07					
GRC Rec Kids	0.00	0.00	20.53	10-30-205-6102	Gypsum Rec Kids Program Expense	20.53					
Costco	0.00	0.00	20.38	10-30-400-6122	Gypsum Employee Relations	20.38					
Monthly Subscription fo	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Monthly Subscription Xt	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Day Camp	0.00	0.00	19.28	10-50-282-6102	Outdoor Rec Overnight Camp progr	19.28					
The Home Depot	0.00	0.00	16.51	10-50-282-6102	Outdoor Rec Overnight Camp progr	16.51					
City Market	0.00	0.00	15.71	10-20-400-6116	Eagle Resale Items	15.71					
Amazon	0.00	0.00	15.00	10-20-400-6100	Eagle Office Supplies	15.00					
EPIR Rec Kids	0.00	0.00	14.50	10-20-205-6102	Eagle Rec Kids Program Expense	14.50					
Van registration	0.00	0.00	14.09	10-10-100-6140	District Vehicle Fuel & Maintenance	14.09					
Meverik EPIR	0.00	0.00	13.98	10-20-400-6117	Eagle Concession Supplies	13.98					
Maverik EPIR	0.00	0.00	13.98	10-20-400-6117	Eagle Concession Supplies	13.98					
SMS Subscription	0.00	0.00	8.00	10-10-103-6302	Marketing and Communication Exp	8.00					
Parking at Town of Vail	0.00	0.00	8.00	10-10-100-6140	District Vehicle Fuel & Maintenance	8.00					
Town of Vail Parking	0.00	0.00	8.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	8.00					
Overnight Camp	0.00	0.00	7.96	10-50-282-6102	Outdoor Rec Overnight Camp progr	7.96					
CPS	0.00	0.00	7.75	10-30-260-6102	Gypsum Youth Sports Program Expe	7.75					
Canva	0.00	0.00	7.50	10-20-400-6100	Eagle Office Supplies	7.50					
Maverik EPIR	0.00	0.00	6.99	10-20-400-6117	Eagle Concession Supplies	6.99					
Overnight Camp	0.00	0.00	6.54	10-50-282-6102	Outdoor Rec Overnight Camp progr	6.54					
Amazon	0.00	0.00	6.43	10-20-205-6102	Eagle Rec Kids Program Expense	6.43					
Day Camp	0.00	0.00	6.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	6.00					
Walmart Supplies for ni	0.00	0.00	5.70	10-50-282-6102	Outdoor Rec Overnight Camp progr	5.70					
Gas	0.00	0.00	4.12	10-10-100-6140	District Vehicle Fuel & Maintenance	4.12					
Ridleys	0.00	0.00	4.10	10-50-282-6102	Outdoor Rec Overnight Camp progr	4.10					
City Market	0.00	0.00	3.49	10-40-260-6102	Edwards Youth Sports Program Exp	3.49					
Village Market	0.00	0.00	3.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	3.00					
Instacart	0.00	0.00	3.00	10-20-205-6102	Eagle Rec Kids Program Expense	3.00					
VVP Event	0.00	0.00	2.78	10-20-405-4256	Eagle Events & Parties	2.78					
Soccer Zipties	0.00	0.00	2.14	10-30-260-6102	Gypsum Youth Sports Program Expe	2.14					
Walmart	0.00	0.00	0.29	10-20-205-6102	Eagle Rec Kids Program Expense	0.29					
Walmart	0.00	0.00	0.29	10-20-205-6102	Eagle Rec Kids Program Expense	0.29					
EPIR Lighting	0.00	0.00	0.15	10-20-400-6107	Eagle Maintenance Supplies	0.15					
Amazon	0.00	0.00	-73.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	-73.00					
Reimbursement	0.00	0.00	-158.24	10-50-282-6102	Outdoor Rec Overnight Camp progr	-158.24					

Vendor History Report

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Costco Reimbursement	0.00	0.00	-454.68	10-50-280-6122	Outdoor Rec Employee Relations	-454.68						
AP06.26.25	Alpine Bank		6/26/2025		DFT0001542	5/29/2025	47,684.22	0.00	0.00	0.00	47,684.22	47,684.22
Teaching Platforms for S	0.00	0.00	2,851.96	10-20-301-6102	Eagle Aquatics - Program Expense	2,851.96						
Dally up creations	0.00	0.00	2,816.00	10-20-260-6102	Eagle Youth Sports Program Expens	1,120.00						
				10-30-260-6102	Gypsum Youth Sports Program Exp	720.00						
				10-40-260-6102	Edwards Youth Sports Program Exp	976.00						
Costco membership	0.00	0.00	2,309.35	10-20-403-6114	Eagle Rink Supplies & Equipment	1,154.67						
				10-30-301-6102	Gypsum Aquatics - Program Expens	1,154.68						
Drip Emails Subscription	0.00	0.00	1,980.00	10-10-103-6302	Marketing and Communication Exp	1,980.00						
Amazon Supplies	0.00	0.00	1,545.90	10-20-400-6109	Eagle Pool - Operations expenses	1,545.90						
Monument	0.00	0.00	1,098.61	10-50-288-6102	OR Monumnet trips - Program expe	1,098.61						
Pool Umbrellas	0.00	0.00	1,015.57	10-20-400-6109	Eagle Pool - Operations expenses	1,015.57						
Monument	0.00	0.00	927.06	10-50-288-6102	OR Monumnet trips - Program expe	927.06						
Food for Staff during me	0.00	0.00	779.50	10-30-293-6102	Gypsum Gymnastics Meet Expense	779.50						
Amazon	0.00	0.00	752.73	10-20-400-5033	Eagle Staff Uniforms	571.75						
				10-20-400-6100	Eagle Office Supplies	130.35						
				10-20-400-6117	Eagle Concession Supplies	50.63						
Hotel for Arkansas Regic	0.00	0.00	741.96	10-40-293-6102	Edwards Gymnastics Meet Expense	741.96						
Pool pass lamdyards	0.00	0.00	706.80	10-20-400-6302	Eagle Marketing and Communicatic	706.80						
Quickbooks	0.00	0.00	705.00	10-30-260-6102	Gypsum Youth Sports Program Exp	705.00						
Customer Service Trainii	0.00	0.00	664.68	10-10-100-6120	Meeting Expenses	664.68						
Rec Kids	0.00	0.00	663.38	10-20-205-6102	Eagle Rec Kids Program Expense	221.12						
				10-30-205-6102	Gypsum Rec Kids Program Expense	221.12						
				10-40-205-6102	Edwards Rec Kids Program Expense	221.14						
Monument	0.00	0.00	628.09	10-50-288-6102	OR Monumnet trips - Program expe	628.09						
Amazon Supplies	0.00	0.00	609.90	10-20-400-6109	Eagle Pool - Operations expenses	609.90						
Costco	0.00	0.00	546.44	10-20-400-6106	Eagle Janitorial & Medical Supplies	149.92						
				10-20-400-6117	Eagle Concession Supplies	396.52						
Amazon EPIR	0.00	0.00	540.07	10-20-400-6117	Eagle Concession Supplies	540.07						
American Archery	0.00	0.00	540.00	10-10-100-6350	Conferences and Training	540.00						
Home Depot	0.00	0.00	469.70	10-20-400-6107	Eagle Maintenance Supplies	469.70						
SMS Subscription	0.00	0.00	464.00	10-10-103-6302	Marketing and Communication Exp	464.00						
Walmart EPIR	0.00	0.00	439.45	10-20-400-6100	Eagle Office Supplies	76.95						
				10-20-400-6117	Eagle Concession Supplies	362.50						
Amazon EPIR	0.00	0.00	433.49	10-20-400-6106	Eagle Janitorial & Medical Supplies	127.80						
				10-20-400-6106	Eagle Janitorial & Medical Supplies	97.67						
				10-20-400-6116	Eagle Resale Items	37.98						
				10-20-400-6116	Eagle Resale Items	75.44						
				10-20-400-6116	Eagle Resale Items	19.99						
				10-20-400-6116	Eagle Resale Items	26.62						
				10-20-400-6116	Eagle Resale Items	47.99						
JB T-Shirts	0.00	0.00	412.50	10-30-293-6102	Gypsum Gymnastics Meet Expense	412.50						
Sportsenine	0.00	0.00	399.00	10-20-302-4300	Eagle Aquatics - Swim Team Progra	399.00						

Vendor History Report

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Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
Card Printer Ink	0.00	0.00	391.80	10-30-400-6100	Gypsum Office Supplies	391.80					
Camp Prices	0.00	0.00	383.45	10-30-290-6102	Gypsum Gymnastics Program Exper	383.45					
Erin SHRM	0.00	0.00	371.25	10-10-100-6350	Conferences and Training	371.25					
Amazon EPIR	0.00	0.00	370.79	10-20-400-6100	Eagle Office Supplies	370.79					
JB T-Shirts Invoice	0.00	0.00	357.00	10-10-104-6130	Community Event Expense	357.00					
EPIR Costco	0.00	0.00	344.63	10-20-400-6117	Eagle Concession Supplies	344.63					
Amazon EPIR	0.00	0.00	330.00	10-20-400-6205	Eagle Copier and Office Equip	330.00					
Eagle Pool Stickers	0.00	0.00	328.95	10-10-104-6130	Community Event Expense	328.95					
MTB Sports Camp	0.00	0.00	324.98	10-50-283-6102	Outdoor Rec Sports Camp program	324.98					
Stephens	0.00	0.00	322.69	10-20-400-6107	Eagle Maintenance Supplies	322.69					
FP Mailing	0.00	0.00	311.14	10-10-100-6100	Office Supplies	311.14					
Amazon EPIR	0.00	0.00	306.74	10-20-400-6107	Eagle Maintenance Supplies	306.74					
Gear Library Expense	0.00	0.00	291.58	10-50-280-6161	Gear Library expense	291.58					
Summer Camp Material:	0.00	0.00	291.06	10-50-288-6102	OR Monumnet trips - Program expe	291.06					
Overnight Camps	0.00	0.00	278.96	10-50-282-6102	Outdoor Rec Overnight Camp progr	278.96					
Amazon Monument	0.00	0.00	277.47	10-50-288-6102	OR Monumnet trips - Program expe	277.47					
Food License Renewal	0.00	0.00	276.75	10-20-400-6117	Eagle Concession Supplies	276.75					
Front Desk Snakcs	0.00	0.00	271.48	10-30-400-6100	Gypsum Office Supplies	271.48					
AOA Expo	0.00	0.00	269.45	10-40-211-6102	Edwards active older adult Program	269.45					
Amazon EPIR	0.00	0.00	268.43	10-20-400-6117	Eagle Concession Supplies	268.43					
Amazon	0.00	0.00	266.31	10-20-400-6116	Eagle Resale Items	137.31					
				10-20-400-6117	Eagle Concession Supplies	129.00					
Board Meeting Food	0.00	0.00	266.00	10-10-100-6120	Meeting Expenses	266.00					
Costco	0.00	0.00	260.03	10-30-400-6106	Gypsum Janitorial & Medical Suppli	260.03					
Eagle Pool Banners	0.00	0.00	259.74	10-10-104-6130	Community Event Expense	259.74					
Monument	0.00	0.00	252.00	10-50-288-6102	OR Monumnet trips - Program expe	252.00					
Dally Up creations Cham	0.00	0.00	250.00	10-40-240-6102	Edwards Adult Sports Program Expe	250.00					
Shower Curtains	0.00	0.00	249.75	10-30-400-6106	Gypsum Janitorial & Medical Suppli	249.75					
Amazon	0.00	0.00	242.37	10-20-205-6102	Eagle Rec Kids Program Expense	80.79					
				10-30-205-6102	Gypsum Rec Kids Program Expense	80.79					
				10-40-205-6102	Edwards Rec Kids Program Expense	80.79					
Amazon	0.00	0.00	242.27	10-20-205-6102	Eagle Rec Kids Program Expense	80.76					
				10-30-205-6102	Gypsum Rec Kids Program Expense	80.76					
				10-40-205-6102	Edwards Rec Kids Program Expense	80.75					
Gypsum Ace EPIR	0.00	0.00	239.00	10-20-400-6109	Eagle Pool - Operations expenses	239.00					
Battery for S-10 pickup	0.00	0.00	229.58	10-10-100-6140	District Vehicle Fuel & Maintenance	229.58					
Amazon EPIR	0.00	0.00	225.98	10-20-400-6109	Eagle Pool - Operations expenses	225.98					
Costco	0.00	0.00	225.42	10-30-301-6102	Gypsum Aquatics - Program Expens	225.42					
Alpine Bank	0.00	0.00	223.98	10-20-400-6117	Eagle Concession Supplies	223.98					
Staff lunch	0.00	0.00	217.20	10-10-100-6122	Employee Relations	217.20					
Mats	0.00	0.00	216.96	10-30-330-6102	Gypsum Fitness Program Expense	216.96					
Amazon EPIR	0.00	0.00	215.29	10-20-400-6106	Eagle Janitorial & Medical Supplies	167.74					
				10-20-400-6117	Eagle Concession Supplies	47.55					

Vendor History Report
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Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
EPIR Costco	0.00	0.00	214.79	10-20-400-6107	Eagle Maintenance Supplies	214.79					
Monument Amazon	0.00	0.00	213.32	10-50-288-6102	OR Monumnet trips - Program exp	213.32					
Gypsum Soccer Fields Pe	0.00	0.00	209.52	10-30-260-6102	Gypsum Youth Sports Program Exp	209.52					
PDS Inc GRC	0.00	0.00	204.54	10-30-400-6205	Gypsum Copier and Office Equip	204.54					
Gear library Expense	0.00	0.00	204.51	10-50-288-6102	OR Monumnet trips - Program exp	204.51					
Amazon Supplies	0.00	0.00	196.00	10-20-400-6109	Eagle Pool - Operations expenses	196.00					
Lifeguard Training	0.00	0.00	194.19	10-20-301-6102	Eagle Aquatics - Program Expense	194.19					
Monument Expense	0.00	0.00	186.69	10-50-288-6102	OR Monumnet trips - Program exp	186.69					
Monument	0.00	0.00	180.00	10-50-288-6102	OR Monumnet trips - Program exp	180.00					
VVP	0.00	0.00	180.00	10-10-102-5052	Employee Recruitment Expense	180.00					
Maintance Supplies	0.00	0.00	176.09	10-30-401-6107	Gypsum Maintenance Supplies	176.09					
Mountain Careers Recru	0.00	0.00	175.00	10-10-102-5052	Employee Recruitment Expense	175.00					
Trainer Supplies	0.00	0.00	174.47	10-30-330-6102	Gypsum Fitness Program Expense	174.47					
EPIR Rec Kids	0.00	0.00	173.93	10-20-205-6102	Eagle Rec Kids Program Expense	173.93					
Hotel for State Meet	0.00	0.00	168.02	10-40-293-6102	Edwards Gymnastics Meet Expense	168.02					
Rec Kids	0.00	0.00	166.26	10-20-205-6102	Eagle Rec Kids Program Expense	55.42					
				10-30-205-6102	Gypsum Rec Kids Program Expense	55.42					
				10-40-205-6102	Edwards Rec Kids Program Expense	55.42					
Home Depot EPIR	0.00	0.00	162.78	10-20-400-6107	Eagle Maintenance Supplies	162.78					
Amazon EPIR	0.00	0.00	154.09	10-20-400-6107	Eagle Maintenance Supplies	64.11					
				10-20-400-6107	Eagle Maintenance Supplies	89.98					
Opening Day Crafts	0.00	0.00	152.68	10-10-104-6130	Community Event Expense	152.68					
Rec kids	0.00	0.00	150.64	10-20-205-6102	Eagle Rec Kids Program Expense	50.21					
				10-30-205-6102	Gypsum Rec Kids Program Expense	50.21					
				10-40-205-6102	Edwards Rec Kids Program Expense	50.22					
Checks and envelopes	0.00	0.00	150.40	10-10-100-6100	Office Supplies	150.40					
opening day clappers	0.00	0.00	149.99	10-10-104-6130	Community Event Expense	149.99					
Amazon EPIR	0.00	0.00	147.98	10-20-400-6117	Eagle Concession Supplies	147.98					
Monument	0.00	0.00	147.35	10-50-280-6100	Outdoor Rec Office Supplies	147.35					
Lock Programming	0.00	0.00	141.00	25-60-401-6363	Eagle Complex Maintenance Servi	141.00					
Rental Car in Texas	0.00	0.00	139.29	10-40-293-6102	Edwards Gymnastics Meet Expense	139.29					
Amazon EPIR	0.00	0.00	135.55	10-20-301-6102	Eagle Aquatics - Program Expense	95.65					
				10-20-400-6117	Eagle Concession Supplies	17.95					
				10-20-405-6102	Eagle Events/Parties Expense	21.95					
Alpine Bank	0.00	0.00	134.81	10-20-205-6102	Eagle Rec Kids Program Expense	44.93					
				10-30-205-6102	Gypsum Rec Kids Program Expense	44.93					
				10-40-205-6102	Edwards Rec Kids Program Expense	44.95					
Fitness Supplies	0.00	0.00	134.09	10-30-330-6102	Gypsum Fitness Program Expense	134.09					
Amazon EPIR	0.00	0.00	131.00	10-20-400-6109	Eagle Pool - Operations expenses	131.00					
CPRA Recruiting	0.00	0.00	129.00	10-10-102-5052	Employee Recruitment Expense	129.00					
Event Snacks	0.00	0.00	128.57	10-30-400-6122	Gypsum Employee Relations	128.57					
Day camps	0.00	0.00	125.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	125.00					
Hiring Spotify Campaign	0.00	0.00	121.90	10-10-102-5052	Employee Recruitment Expense	121.90					

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
GRC Internet	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable	120.00						
Opening Day crafts	0.00	0.00	118.93	10-10-104-6130	Community Event Expense	118.93						
Gypsum Office Supplies	0.00	0.00	117.27	10-30-400-6100	Gypsum Office Supplies	117.27						
Grainer	0.00	0.00	110.22	10-20-400-6107	Eagle Maintenance Supplies	110.22						
EPIR Gypsum Ace	0.00	0.00	108.94	10-20-400-6109	Eagle Pool - Operations expenses	108.94						
Amazoon EPIR	0.00	0.00	107.13	10-20-400-6117	Eagle Concession Supplies	107.13						
Day Camps	0.00	0.00	105.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	105.00						
Garmin	0.00	0.00	104.85	10-50-280-6100	Outdoor Rec Office Supplies	104.85						
Amazon EPIR	0.00	0.00	100.35	10-20-400-6117	Eagle Concession Supplies	100.35						
Office Depot	0.00	0.00	99.95	10-10-100-6100	Office Supplies	99.95						
Office Supplies noteboo	0.00	0.00	99.80	10-10-100-6100	Office Supplies	99.80						
Rec Kids	0.00	0.00	99.50	10-20-205-6102	Eagle Rec Kids Program Expense	30.90						
				10-30-205-6102	Gypsum Rec Kids Program Expense	30.90						
				10-40-205-6102	Edwards Rec Kids Program Expense	37.70						
EPIR Supplies	0.00	0.00	98.57	10-20-400-6107	Eagle Maintenance Supplies	98.57						
Amazon EPIR	0.00	0.00	97.50	10-20-400-6109	Eagle Pool - Operations expenses	97.50						
Kickball Bracket	0.00	0.00	96.75	10-10-104-6130	Community Event Expense	96.75						
Water Fountain Parts	0.00	0.00	96.30	10-30-401-6107	Gypsum Maintenance Supplies	96.30						
Amazon EPIR	0.00	0.00	92.92	10-20-260-4300	Eagle Youth Sports Program Reven	29.99						
				10-20-302-4300	Eagle Aquatics - Swim Team Progra	34.99						
				10-20-400-6100	Eagle Office Supplies	19.95						
				10-20-400-6106	Eagle Janitorial & Medical Supplies	7.99						
Music for Facilities	0.00	0.00	89.85	10-20-400-6401	Eagle Internet/Telephone/Cable	29.95						
				10-30-400-6401	Gypsum Internet/Telephone/Cable	29.95						
				10-40-400-6401	Edwards Internet/Telephone/Cable	29.95						
EFH Tv	0.00	0.00	87.06	10-40-400-6401	Edwards Internet/Telephone/Cable	87.06						
Google Youtube TV	0.00	0.00	87.06	10-40-400-6401	Edwards Internet/Telephone/Cable	87.06						
Amazon EPIR	0.00	0.00	86.70	10-20-400-6117	Eagle Concession Supplies	86.70						
Lunch for Gymnastics fo	0.00	0.00	86.03	10-40-400-6122	Edwards Employee Relations	86.03						
Supplies for Gymnastics	0.00	0.00	85.72	10-30-290-6102	Gypsum Gymnastics Program Exper	85.72						
Water Satefy Products	0.00	0.00	85.42	10-30-307-6109	Gypsum Creek Pool - Operations ex	85.42						
Monument	0.00	0.00	85.13	10-50-288-6102	OR Monumnet trips - Program expe	85.13						
Ferguson	0.00	0.00	83.40	10-30-401-6107	Gypsum Maintenance Supplies	83.40						
Rec kids	0.00	0.00	83.34	10-20-205-6102	Eagle Rec Kids Program Expense	27.78						
				10-30-205-6102	Gypsum Rec Kids Program Expense	28.78						
				10-40-205-6102	Edwards Rec Kids Program Expense	26.78						
Maloit Park	0.00	0.00	81.10	10-50-289-6102	OR - Maloit park challenge Program	81.10						
EPIR Supplies	0.00	0.00	81.07	10-20-400-6107	Eagle Maintenance Supplies	81.07						
PDS Inc EFH	0.00	0.00	80.41	10-40-400-6205	Edwards Copier and Office Equipme	80.41						
Monument	0.00	0.00	74.37	10-50-288-6102	OR Monumnet trips - Program expe	74.37						
Maloit Park	0.00	0.00	73.94	10-50-289-6102	OR - Maloit park challenge Program	73.94						
Vehicle	0.00	0.00	72.36	10-10-100-6140	District Vehicle Fuel & Maintenance	72.36						
EFH Supplies	0.00	0.00	71.76	10-10-100-6100	Office Supplies	71.76						

Vendor History Report
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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Monument Expense	0.00	0.00	68.03	10-50-288-6102	OR Monumnet trips - Program expe	68.03						
Truck Fuel	0.00	0.00	67.04	10-10-100-6140	District Vehicle Fuel & Maintenance	67.04						
Truck Fuel	0.00	0.00	65.62	10-10-100-6140	District Vehicle Fuel & Maintenance	65.62						
Monument	0.00	0.00	65.12	10-50-288-6102	OR Monumnet trips - Program expe	65.12						
Gear Library Expense	0.00	0.00	63.48	10-50-280-6161	Gear Library expense	63.48						
Tabling Event	0.00	0.00	62.95	10-10-104-6131	Community Engagement expense	62.95						
Board Picture Frames	0.00	0.00	61.99	10-10-102-6123	Volunteer Appreciation/Recognition	61.99						
Eagle Pool Jello Cups	0.00	0.00	61.25	10-10-104-6130	Community Event Expense	61.25						
City Market Edgardo Gif	0.00	0.00	61.08	10-30-400-6122	Gypsum Employee Relations	61.08						
Sports camps	0.00	0.00	60.93	10-50-283-6102	Outdoor Rec Sports Camp program	60.93						
Rec Kids	0.00	0.00	60.52	10-20-205-6102	Eagle Rec Kids Program Expense	20.17						
				10-30-205-6102	Gypsum Rec Kids Program Expense	20.17						
				10-40-205-6102	Edwards Rec Kids Program Expense	20.18						
Monument Expense	0.00	0.00	60.00	10-50-288-6102	OR Monumnet trips - Program expe	60.00						
Election Locks	0.00	0.00	59.96	10-10-103-6302	Marketing and Communication Exp	59.96						
Join Homepage	0.00	0.00	59.95	10-10-100-6312	Dues, Subscriptions, Books	59.95						
Homepage schedule	0.00	0.00	59.95	10-10-100-6312	Dues, Subscriptions, Books	59.95						
Sports Camps	0.00	0.00	59.80	10-50-283-6102	Outdoor Rec Sports Camp program	59.80						
Eagle pool jello cups	0.00	0.00	59.38	10-10-104-6130	Community Event Expense	59.38						
Chance Ladd Checks	0.00	0.00	58.88	10-10-100-6122	Employee Relations	58.88						
Monument Expense	0.00	0.00	58.62	10-50-288-6102	OR Monumnet trips - Program expe	58.62						
Monument	0.00	0.00	57.51	10-50-288-6102	OR Monumnet trips - Program expe	57.51						
Gear Library Expense	0.00	0.00	56.39	10-50-280-6161	Gear Library expense	56.39						
employee fingerprint	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00						
Employee Fingerprint	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00						
Employee Fingerprint	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00						
Co Fingerprint	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00						
Co Fingerprint	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00						
Employee Fingerprint	0.00	0.00	56.00	10-10-102-5052	Employee Recruitment Expense	56.00						
Monument Expense	0.00	0.00	54.98	10-50-288-6102	OR Monumnet trips - Program expe	54.98						
City Market	0.00	0.00	53.96	10-20-400-6106	Eagle Janitorial & Medical Supplies	39.98						
				10-20-400-6117	Eagle Concession Supplies	13.98						
Supplies for wire cover	0.00	0.00	53.44	10-30-400-6106	Gypsum Janitorial & Medical Suppli	53.44						
Facebook Ads	0.00	0.00	53.00	10-20-260-6102	Eagle Youth Sports Program Expens	17.66						
				10-30-260-6102	Gypsum Youth Sports Program Exp	17.67						
				10-40-260-6102	Edwards Youth Sports Program Exp	17.67						
Monument	0.00	0.00	52.81	10-50-288-6102	OR Monumnet trips - Program expe	52.81						
Power Up Shirts Balance	0.00	0.00	52.50	10-30-330-6102	Gypsum Fitness Program Expense	52.50						
Power Up Shirts Balance	0.00	0.00	52.50	10-30-330-6102	Gypsum Fitness Program Expense	52.50						
Truck Fuel	0.00	0.00	52.11	10-10-100-6140	District Vehicle Fuel & Maintenance	52.11						
EPIR Rec Kids	0.00	0.00	51.82	10-20-205-6102	Eagle Rec Kids Program Expense	51.82						
Vehicle Fuel	0.00	0.00	51.54	10-10-100-6140	District Vehicle Fuel & Maintenance	51.54						
Old Card Printer	0.00	0.00	51.30	10-30-400-6100	Gypsum Office Supplies	51.30						

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist	Amount					
OR Monument	0.00	0.00	51.16	10-50-288-6102	OR Monumnet trips - Program expe		51.16					
First class Stamps	0.00	0.00	51.00	10-10-100-6100	Office Supplies		51.00					
Stock Photo Subscription	0.00	0.00	50.42	10-10-103-6302	Marketing and Communication Exp		50.42					
Overnight Camps	0.00	0.00	50.03	10-50-282-6102	Outdoor Rec Overnight Camp progr		50.03					
Amazon EPIR	0.00	0.00	49.99	10-20-400-6106	Eagle Janitorial & Medical Supplies		49.99					
Amazon EPIR	0.00	0.00	49.66	10-20-400-6100	Eagle Office Supplies		49.66					
May Facebook Ads	0.00	0.00	47.92	10-20-240-6108	Eagle Adult Sports Program Expensi		5.63					
				10-20-260-6102	Eagle Youth Sports Program Expens		10.33					
				10-30-240-6102	Gypsum Adult Sports Program Expe		5.64					
				10-30-260-6102	Gypsum Youth Sports Program Expi		10.34					
				10-40-240-6102	Edwards Adult Sports Program Expe		5.64					
				10-40-260-6102	Edwards Youth Sports Program Exp		10.34					
Truck Fuel	0.00	0.00	46.99	10-10-100-6140	District Vehicle Fuel & Maintenance		46.99					
EPIR Rec Kids	0.00	0.00	46.88	10-20-205-6102	Eagle Rec Kids Program Expense		46.88					
Amazon Supplies	0.00	0.00	45.58	10-20-400-6109	Eagle Pool - Operations expenses		45.58					
Monument	0.00	0.00	44.78	10-50-288-6102	OR Monumnet trips - Program expe		44.78					
Truck Fuel	0.00	0.00	43.74	10-10-100-6140	District Vehicle Fuel & Maintenance		43.74					
Opening Day Cowbells	0.00	0.00	42.75	10-10-104-6130	Community Event Expense		42.75					
gear Library Expense	0.00	0.00	42.13	10-50-280-6161	Gear Library expense		42.13					
Gas for Gymnastics Mee	0.00	0.00	41.57	10-10-100-6140	District Vehicle Fuel & Maintenance		41.57					
EPIR Rec Kids	0.00	0.00	41.32	10-20-206-6102	Eagle Non-Sports Program expense		41.32					
Moes original	0.00	0.00	39.49	10-40-260-6102	Edwards Youth Sports Program Exp		39.49					
New Speed Bag	0.00	0.00	38.94	10-30-330-6102	Gypsum Fitness Program Expense		38.94					
Tape	0.00	0.00	38.85	10-30-400-6100	Gypsum Office Supplies		38.85					
PDS Inc EPIR	0.00	0.00	38.77	10-20-400-6205	Eagle Copier and Office Equip		38.77					
Gypsum Ace EPIR	0.00	0.00	38.64	10-20-400-6109	Eagle Pool - Operations expenses		38.64					
SD Card for GoPro	0.00	0.00	38.50	10-10-103-6302	Marketing and Communication Exp		38.50					
Suplies for Fitness Floor	0.00	0.00	34.54	10-30-330-6102	Gypsum Fitness Program Expense		34.54					
Pizza for E-Sports night	0.00	0.00	34.10	10-40-390-6102	E-sports Program Supplies		34.10					
Vacuum Bags	0.00	0.00	34.04	10-40-401-6107	Edwards Maintenance Supplies		34.04					
OR Program Expenses	0.00	0.00	32.98	10-50-280-6100	Outdoor Rec Office Supplies		32.98					
Monument	0.00	0.00	32.86	10-50-288-6102	OR Monumnet trips - Program expe		32.86					
Amazon	0.00	0.00	32.21	10-20-400-6100	Eagle Office Supplies		32.21					
Lifeguard Training	0.00	0.00	32.06	10-20-301-6102	Eagle Aquatics - Program Expense		32.06					
Laminate Sheets for EFH	0.00	0.00	31.59	10-40-400-6100	Edwards Office Supplies		31.59					
Employee Finger Print	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense		31.44					
Employee Fingerprint	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense		31.44					
Employee Fingerprint	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense		31.44					
Employee Finger print	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense		31.44					
Employee Fingerprint	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense		31.44					
Employee Fingerprint	0.00	0.00	31.44	10-10-102-5052	Employee Recruitment Expense		31.44					
Belts for Taekwondo	0.00	0.00	31.26	10-40-260-6102	Edwards Youth Sports Program Exp		31.26					
Board Picture frames	0.00	0.00	30.00	10-10-102-6123	Volunteer Appreciation/Recognition		30.00					

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Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
Amazon EPIR	0.00	0.00	29.90	10-20-400-6117	Eagle Concession Supplies	29.90					
Monument Expense	0.00	0.00	28.84	10-50-288-6102	OR Monumnet trips - Program expe	28.84					
Monument	0.00	0.00	28.49	10-50-282-6102	Outdoor Rec Overnight Camp progr	28.49					
Fiesta's Sponsorship	0.00	0.00	27.50	10-10-100-6122	Employee Relations	27.50					
Monument Expense	0.00	0.00	27.49	10-50-288-6102	OR Monumnet trips - Program expe	27.49					
Dry Wall Fix	0.00	0.00	27.42	10-30-400-6106	Gypsum Janitorial & Medical Suppli	27.42					
Pizza for E-Sports night	0.00	0.00	26.49	10-40-390-6102	E-sports Program Supplies	26.49					
Amazon EPIR	0.00	0.00	25.90	10-20-400-6117	Eagle Concession Supplies	25.90					
Mounting tape	0.00	0.00	25.78	10-10-100-6100	Office Supplies	25.78					
New Padlock	0.00	0.00	25.77	10-30-400-6100	Gypsum Office Supplies	25.77					
Front Desk hair bands	0.00	0.00	25.24	10-30-400-6100	Gypsum Office Supplies	25.24					
Advisory Corporation	0.00	0.00	25.00	10-10-100-6312	Dues, Subscriptions, Books	25.00					
Amazon Supplies	0.00	0.00	24.94	10-50-283-6102	Outdoor Rec Sports Camp program	24.94					
Vehicle Expense	0.00	0.00	24.91	10-10-100-6140	District Vehicle Fuel & Maintenance	24.91					
Airport Parking for Regic	0.00	0.00	24.00	10-40-293-6102	Edwards Gymnastics Meet Expense	24.00					
Belts for Taekwondo	0.00	0.00	23.77	10-40-260-6102	Edwards Youth Sports Program Exp	23.77					
Rec Kids	0.00	0.00	22.96	10-40-211-6102	Edwards active older adult Program	22.96					
Monument	0.00	0.00	21.59	10-50-288-6102	OR Monumnet trips - Program expe	21.59					
Monument	0.00	0.00	21.59	10-50-288-6102	OR Monumnet trips - Program expe	21.59					
Lifeguard Training	0.00	0.00	20.99	10-20-301-6102	Eagle Aquatics - Program Expense	20.99					
Rec Kids	0.00	0.00	20.39	10-20-205-6102	Eagle Rec Kids Program Expense	20.39					
Board Picture Frame	0.00	0.00	20.00	10-10-102-6123	Volunteer Appreciation/Recognition	20.00					
Microsoft Xbox Monthly	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Microsoft Xbox Monthly	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Microsoft Xbox Monthly	0.00	0.00	19.99	10-40-290-6102	Edwards Gymnastics Program Expe	19.99					
Microsoft Xbox Monthly	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Gear Library Expense	0.00	0.00	19.78	10-50-288-6102	OR Monumnet trips - Program expe	19.78					
League Lobster	0.00	0.00	19.39	10-40-240-6102	Edwards Adult Sports Program Expe	19.39					
Costco	0.00	0.00	19.32	10-30-401-6107	Gypsum Maintenance Supplies	19.32					
monument	0.00	0.00	17.00	10-50-288-6102	OR Monumnet trips - Program expe	17.00					
Amazon	0.00	0.00	16.98	10-20-400-6205	Eagle Copier and Office Equip	16.98					
Email Adress List Cleanir	0.00	0.00	16.36	10-10-103-6302	Marketing and Communication Exp	16.36					
Canva	0.00	0.00	15.00	10-10-103-6302	Marketing and Communication Exp	15.00					
Photo editing website	0.00	0.00	14.99	10-10-103-6302	Marketing and Communication Exp	14.99					
Amazon Monument	0.00	0.00	11.58	10-50-288-6102	OR Monumnet trips - Program expe	11.58					
Gear Library Expense	0.00	0.00	10.89	10-50-280-6161	Gear Library expense	10.89					
Amazon EPIR	0.00	0.00	8.99	10-20-400-6106	Eagle Janitorial & Medical Supplies	8.99					
Monument Expense	0.00	0.00	8.97	10-50-288-6102	OR Monumnet trips - Program expe	8.97					
May Facebook Ads	0.00	0.00	7.93	10-20-240-6108	Eagle Adult Sports Program Expens	2.64					
				10-30-240-6102	Gypsum Adult Sports Program Expe	2.64					
				10-40-240-6102	Edwards Adult Sports Program Expe	2.65					
New Van Temp Tags	0.00	0.00	7.66	10-10-100-6140	District Vehicle Fuel & Maintenance	7.66					
Amazon EPIR	0.00	0.00	6.28	10-20-400-6117	Eagle Concession Supplies	6.28					

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist	Amount					
Scheduling Software	0.00	0.00	6.26	10-30-290-6102	Gypsum Gymnastics Program Exper		6.26					
Monument	0.00	0.00	4.99	10-50-280-6100	Outdoor Rec Office Supplies		4.99					
Program Supplies	0.00	0.00	4.17	10-50-282-6102	Outdoor Rec Overnight Camp progr		4.17					
Refund from Amazon	0.00	0.00	-10.48	10-50-288-6102	OR Monumnet trips - Program expe		-10.48					
Refund from Amazon	0.00	0.00	-44.98	10-50-288-6102	OR Monumnet trips - Program expe		-44.98					
Refund	0.00	0.00	-87.52	10-20-400-6100	Eagle Office Supplies		-87.52					
Refund from amazon	0.00	0.00	-109.98	10-30-400-6100	Gypsum Office Supplies		-109.98					
Refund on Amazon supp	0.00	0.00	-148.12	10-30-400-6100	Gypsum Office Supplies		-148.12					
Refund from amazon	0.00	0.00	-148.12	10-30-400-6100	Gypsum Office Supplies		-148.12					
Amazon EPIR	0.00	0.00	-223.98	10-20-400-6109	Eagle Pool - Operations expenses		-223.98					
Refund from Elite Sportv	0.00	0.00	-299.63	10-50-280-6102	Outdoor Rec Operating Expenses		-299.63					
HDISG73106.04.25	Deposit Slips		6/4/2025	DFT0001583	6/11/2025		260.98	0.00	0.00	0.00	260.98	260.98
Deposit Slips	0.00	0.00	260.98	10-10-100-6100	Office Supplies		260.98					
00038 - Alpine Lumber Co.							43.98	0.00	0.00	0.00	43.98	43.98
564037	Lumber for ESC		6/11/2025	52692	6/23/2025		43.98	0.00	0.00	0.00	43.98	43.98
Lumber for ESC	0.00	0.00	43.98	25-60-401-6107	Eagle Complex Maintenance Suppli		43.98					
00044 - AM Gas Marketing Corp.							9,489.17	0.00	0.00	0.00	9,489.17	9,489.17
17504	EPIR and GRC Natural Gas		6/17/2025	DFT0001580	6/27/2025		9,489.17	0.00	0.00	0.00	9,489.17	9,489.17
EPIR and GRC Natural Gas	0.00	0.00	9,489.17	10-20-400-6404	Eagle Natural Gas		5,200.06					
				10-30-400-6406	Gypsum Security/Fire Suppression		4,289.11					
00066 - Apex Security							86.30	0.00	0.00	0.00	86.30	86.30
1652026	EPIR Alarm June		6/5/2025	DFT0001573	6/11/2025		86.30	0.00	0.00	0.00	86.30	86.30
EPIR Alarm June	0.00	0.00	86.30	10-20-400-6406	Eagle Security		86.30					
00079 - Avon Rec							234.00	0.00	0.00	0.00	234.00	234.00
AR06.27.25	Avon Swim Club		6/27/2025	52725	7/9/2025		234.00	0.00	0.00	0.00	234.00	234.00
Avon Swim Club	0.00	0.00	234.00	10-20-301-6102	Eagle Aquatics - Program Expense		234.00					
00085 - Background Investigation Bureau, LLC							59.00	0.00	0.00	0.00	59.00	59.00
INV-73102	Background Checks		6/18/2025	DFT0001544	6/23/2025		59.00	0.00	0.00	0.00	59.00	59.00
Background Checks	0.00	0.00	59.00	10-10-102-5052	Employee Recruitment Expense		59.00					
00107 - Black Hills Energy/Source Gas							3,134.37	0.00	0.00	0.00	3,134.37	3,134.37
559275338306.04.25	ESC Natural Gas		6/4/2025	DFT0001545	6/24/2025		26.65	0.00	0.00	0.00	26.65	26.65
ESC Natural Gas	0.00	0.00	26.65	25-60-400-6404	Eagle Complex Natural Gas		26.65					
770218778106.03.25	EFH Natural Gas		6/3/2025	DFT0001546	6/23/2025		489.66	0.00	0.00	0.00	489.66	489.66
EFH Natural Gas	0.00	0.00	489.66	10-40-400-6404	Edwards Natural Gas		489.66					
905660341006.09.25	EPIR Natural Gas		6/9/2025	DFT0001575	6/30/2025		1,196.04	0.00	0.00	0.00	1,196.04	1,196.04
EPIR Natural Gas	0.00	0.00	1,196.04	10-20-400-6404	Eagle Natural Gas		1,196.04					
905673400606.09.25	GRC Natural Gas		6/9/2025	DFT0001576	6/30/2025		1,422.02	0.00	0.00	0.00	1,422.02	1,422.02

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Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
GRC Natural Gas	0.00	0.00	1,422.02	10-30-400-6404	Gypsum Natural Gas	1,422.02						
00945 - Blue Monster Service							780.00	0.00	0.00	0.00	780.00	780.00
13363	McCoy Toilets		6/24/2025	Y	52708	6/26/2025	780.00	0.00	0.00	0.00	780.00	780.00
McCoy Toilets	0.00	0.00	780.00	25-80-400-6407	McCoy Park Portable Toilets	780.00						
00145 - CEM Sales & Service, Inc							351.20	0.00	0.00	0.00	351.20	351.20
I2500597	Pool moss Bulk		6/6/2025		52670	6/11/2025	351.20	0.00	0.00	0.00	351.20	351.20
Pool moss Bulk	0.00	0.00	351.20	10-30-401-6107	Gypsum Maintenance Supplies	351.20						
00148 - Century Link/Lumen							276.45	0.00	0.00	0.00	276.45	276.45
CLGRC06.24.25	GRC Internet		6/24/2025		DFT0001584	6/24/2025	276.45	0.00	0.00	0.00	276.45	276.45
GRC Internet	0.00	0.00	276.45	10-30-400-6401	Gypsum Internet/Telephone/Cable	276.45						
01166 - Cindy Miyake							149.39	0.00	0.00	0.00	149.39	149.39
CM06.06.25	Gymnastics Hotel		6/6/2025		52695	6/23/2025	149.39	0.00	0.00	0.00	149.39	149.39
Gymnastics Hotel	0.00	0.00	149.39	10-30-293-6102	Gypsum Gymnastics Meet Expense	149.39						
01193 - David Clifford Photography							800.00	0.00	0.00	0.00	800.00	800.00
298	Opening Day Photography		6/19/2025		52710	6/26/2025	800.00	0.00	0.00	0.00	800.00	800.00
Opening Day Photograp	0.00	0.00	800.00	10-10-103-6221	Consulting	800.00						
00218 - Decypher Technologies, Inc							13,835.08	0.00	0.00	0.00	13,835.08	13,835.08
157059MSP	KW		6/16/2025		52696	6/23/2025	5,313.59	0.00	0.00	0.00	5,313.59	5,313.59
KW	0.00	0.00	5,313.59	10-10-105-6206	Computer/IT/Phone Services	5,313.59						
157161DCY	Computer IT Services		6/20/2025		52711	6/26/2025	620.00	0.00	0.00	0.00	620.00	620.00
Computer IT Services	0.00	0.00	620.00	10-10-105-6206	Computer/IT/Phone Services	620.00						
DT06.30.25	Decypher Charges		6/30/2025		52726	7/9/2025	6,851.85	0.00	0.00	0.00	6,851.85	6,851.85
Decypher Charges	0.00	0.00	6,851.85	10-10-105-6206	Computer/IT/Phone Services	6,851.85						
INV-3607	Decypher Services		6/2/2025		52672	6/11/2025	1,019.64	0.00	0.00	0.00	1,019.64	1,019.64
Decypher Services	0.00	0.00	1,019.64	10-10-105-6206	Computer/IT/Phone Services	1,019.64						
INV-3659	Computer It Services		6/24/2025		52711	6/26/2025	30.00	0.00	0.00	0.00	30.00	30.00
Computer It Services	0.00	0.00	30.00	10-10-105-6206	Computer/IT/Phone Services	30.00						
00252 - Eagle County BMX							3,276.00	0.00	0.00	0.00	3,276.00	3,276.00
ECBMX06.27.25	Session 1 BMX		6/27/2025		52727	7/9/2025	3,276.00	0.00	0.00	0.00	3,276.00	3,276.00
Session 1 BMX	0.00	0.00	3,276.00	10-50-283-6230	Outdoor Rec Camp Contractor Expe	3,276.00						
00269 - Eagle River Water & Sanitation Dist.							788.96	0.00	0.00	0.00	788.96	788.96
284907706.03.25	Monthly Water for EFH		6/3/2025		DFT0001556	6/23/2025	763.76	0.00	0.00	0.00	763.76	763.76
Monthly Water for EFH	0.00	0.00	763.76	10-40-400-6408	Edwards Water/Sewer	763.76						
284908006.03.25	Water for FP Ice Rinks		6/3/2025		DFT0001557	6/23/2025	25.20	0.00	0.00	0.00	25.20	25.20
Water for FP Ice Rinks	0.00	0.00	25.20	25-70-401-6240	FP Outdoor Ice Rink Maintenance E	25.20						

Vendor History Report

Posting Date Range 06/01/2025 - 06/30/2025

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
00327 - Firkins Garage Doors, Inc							504.79	0.00	0.00	0.00	504.79	504.79
38755728	Garage door Repair		6/18/2025		52712	6/26/2025	504.79	0.00	0.00	0.00	504.79	504.79
	Garage door Repair	0.00	0.00	504.79	25-60-401-6363	Eagle Complex Maintenance Service	504.79					
00389 - Hartman Brothers, Inc.							409.09	0.00	0.00	0.00	409.09	409.09
446785	Carbon Dioxide		6/13/2025		52697	6/23/2025	217.09	0.00	0.00	0.00	217.09	217.09
	Carbon Dioxide	0.00	0.00	217.09	10-30-400-6109	Gypsum Aquatics - Operations expense	217.09					
447343	All Air CO2		6/26/2025		52730	7/9/2025	131.00	0.00	0.00	0.00	131.00	131.00
	All Air CO2	0.00	0.00	131.00	10-30-307-6109	Gypsum Creek Pool - Operations expense	131.00					
447414	All Air CO2		6/26/2025		52730	7/9/2025	61.00	0.00	0.00	0.00	61.00	61.00
	All Air CO2	0.00	0.00	61.00	10-20-400-6109	Eagle Pool - Operations expenses	61.00					
00408 - Home Depot							125.78	0.00	0.00	0.00	125.78	125.78
HD06.20.25	Home Depot Utilities		6/20/2025		DFT0001560	6/25/2025	125.78	0.00	0.00	0.00	125.78	125.78
	Home Depot Utilities	0.00	0.00	125.78	25-70-401-6107	Freedom Park Maintenance Supplies	125.78					
01183 - JA Landscape Services LLC							5,855.00	0.00	0.00	0.00	5,855.00	5,855.00
1110	Irrigation Services		6/1/2025		52675	6/11/2025	5,855.00	0.00	0.00	0.00	5,855.00	5,855.00
	Irrigation Services	0.00	0.00	5,855.00	25-70-401-6201	Freedom Park Maintenance Service	5,855.00					
01191 - jake wagener							80.00	0.00	0.00	0.00	80.00	80.00
JW06.23.25	Refund Punch Pass		6/23/2025		52713	6/26/2025	80.00	0.00	0.00	0.00	80.00	80.00
	Refund Punch Pass	0.00	0.00	80.00	10-20-400-4235	Eagle Admissions - Punchcards	80.00					
01037 - Kiefer Aquatics							1,041.13	0.00	0.00	0.00	1,041.13	1,041.13
INV001520532	Vest Storage Cart		6/9/2025	Y	52698	6/23/2025	1,041.13	0.00	0.00	0.00	1,041.13	1,041.13
	Vest Storage Cart	0.00	0.00	1,041.13	10-20-301-6102	Eagle Aquatics - Program Expense	1,041.13					
00918 - Language Testing International, Inc							504.00	0.00	0.00	0.00	504.00	504.00
L99570-IN	Spanish Testing		6/6/2025		52676	6/11/2025	504.00	0.00	0.00	0.00	504.00	504.00
	Spanish Testing	0.00	0.00	504.00	10-10-102-5052	Employee Recruitment Expense	504.00					
01195 - Lewis & Clark college							2,500.00	0.00	0.00	0.00	2,500.00	2,500.00
LC06.26.25	Chance Ladd Scholarship for Christi San Die		6/26/2025		52714	6/26/2025	2,500.00	0.00	0.00	0.00	2,500.00	2,500.00
	Chance Ladd Scholarship	0.00	0.00	2,500.00	10-10-100-6122	Employee Relations	2,500.00					
01182 - Mountain Minis							4,500.00	0.00	0.00	0.00	4,500.00	4,500.00
115	Opening Day Food Service		6/15/2025		52700	6/23/2025	4,500.00	0.00	0.00	0.00	4,500.00	4,500.00
	Opening Day Food Service	0.00	0.00	4,500.00	10-10-104-6130	Community Event Expense	4,500.00					
00557 - Mountain Pest Control, INC.							340.00	0.00	0.00	0.00	340.00	340.00
1334381	EFH Mountain Pest		6/9/2025		52701	6/23/2025	85.00	0.00	0.00	0.00	85.00	85.00
	EFH Mountain Pest	0.00	0.00	85.00	10-40-401-6360	Edwards Building Maintenance Service	85.00					
1334615	GRC Mountain Pest		6/6/2025		52678	6/11/2025	85.00	0.00	0.00	0.00	85.00	85.00
	GRC Mountain Pest	0.00	0.00	85.00	10-30-401-6360	Gypsum Building Maintenance Service	85.00					

Vendor History Report

Posting Date Range 06/01/2025 - 06/30/2025

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
1335000	EPIR Mountain Pest		6/11/2025		52701	6/23/2025	85.00	0.00	0.00	0.00	85.00	85.00
EPIR Mountain Pest	0.00	0.00	85.00	10-20-400-6360	Eagle Building Maintenance Service	85.00						
1335376	ESC Mountain Pest		6/6/2025		52678	6/11/2025	85.00	0.00	0.00	0.00	85.00	85.00
ESC Mountain Pest	0.00	0.00	85.00	25-60-401-6363	Eagle Complex Maintenance Service	85.00						
00577 - Nextiva							827.81	0.00	0.00	0.00	827.81	827.81
40004965432	Nextiva Monthly		6/27/2025		DFT0001561	6/30/2025	827.81	0.00	0.00	0.00	827.81	827.81
Nextiva Monthly	0.00	0.00	827.81	10-20-400-6205	Eagle Copier and Office Equip	275.91						
				10-30-400-6205	Gypsum Copier and Office Equip	275.91						
				10-40-400-6205	Edwards Copier and Office Equipment	275.99						
01004 - Nikki Wick							187.79	0.00	0.00	0.00	187.79	187.79
NW06.10.25	Hotel Stay		6/10/2025		52702	6/23/2025	187.79	0.00	0.00	0.00	187.79	187.79
Hotel Stay	0.00	0.00	187.79	10-40-293-6102	Edwards Gymnastics Meet Expense	187.79						
00990 - NOD Everest Foundation							4,816.00	0.00	0.00	0.00	4,816.00	4,816.00
NODEF06.24.25	Youth Basketball Camp		6/24/2025		52717	6/26/2025	4,816.00	0.00	0.00	0.00	4,816.00	4,816.00
Youth Basketball Camp	0.00	0.00	4,816.00	10-40-260-6102	Edwards Youth Sports Program Exp	4,816.00						
01012 - Old Growth Tree Service							535.00	0.00	0.00	0.00	535.00	535.00
20662-I-1	Specialty Fertilization Spring		6/13/2025		52718	6/26/2025	535.00	0.00	0.00	0.00	535.00	535.00
Specialty Fertilization Sp	0.00	0.00	535.00	10-20-400-6363	Eagle Landscaping Expense	535.00						
01097 - On the Grind Customs LLC							13,000.00	0.00	0.00	0.00	13,000.00	13,000.00
90	Edards Area Projects		6/3/2025	Y	52679	6/11/2025	13,000.00	0.00	0.00	0.00	13,000.00	13,000.00
Edards Area Projects	0.00	0.00	13,000.00	50-40-400-7000	Edwards Area Minor Projects	13,000.00						
00667 - Rocky Mountain Reserve							1,181.42	0.00	0.00	0.00	1,181.42	1,181.42
1292314	RMR Monthly Admin Services		6/10/2025		DFT0001566	6/20/2025	86.15	0.00	0.00	0.00	86.15	86.15
RMR Monthly Admin Sei	0.00	0.00	86.15	10-10-100-5024	HSA & FSA	86.15						
779695	HSA Contribution		6/3/2025		DFT0001564	6/3/2025	190.15	0.00	0.00	0.00	190.15	190.15
HSA Contribution	0.00	0.00	190.15	10-10-100-5024	HSA & FSA	190.15						
787760	HSA Contribtuion		6/9/2025		DFT0001582	6/10/2025	385.26	0.00	0.00	0.00	385.26	385.26
HSA Contribtuion	0.00	0.00	385.26	10-10-100-5024	HSA & FSA	385.26						
814831	HSA Contribution		6/18/2025		DFT0001563	6/18/2025	190.15	0.00	0.00	0.00	190.15	190.15
HSA Contribution	0.00	0.00	190.15	10-10-100-5024	HSA & FSA	190.15						
822256	HSA Replenish		6/23/2025		DFT0001565	6/24/2025	329.71	0.00	0.00	0.00	329.71	329.71
HSA Replenish	0.00	0.00	329.71	10-2116	HSA ER contributions	329.71						
00697 - ServiceMaster Commc. Cleaning Solutions							12,112.10	0.00	0.00	0.00	12,112.10	12,112.10
24326	Janitorial Services June 2025		6/1/2025		52681	6/11/2025	1,066.67	0.00	0.00	0.00	1,066.67	1,066.67
Janitorial Services June 2	0.00	0.00	1,066.67	25-60-400-6407	Eagle Complex Portable Toilets	1,066.67						
24327	EFH June		6/1/2025		52681	6/11/2025	475.10	0.00	0.00	0.00	475.10	475.10

Vendor History Report

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Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
EFH June	0.00	0.00	475.10	10-40-401-6200	Edwards Janitorial Services Contrac	475.10					
24328	Janitorial Services June 2025	6/1/2025		52681	6/11/2025	4,533.33	0.00	0.00	0.00	4,533.33	4,533.33
Janitorial Services June 2	0.00	0.00	4,533.33	25-70-401-6200	Freedom Park Janitorial Services Co	4,533.33					
24329	Janitorial Services June 2025	6/1/2025		52681	6/11/2025	6,037.00	0.00	0.00	0.00	6,037.00	6,037.00
Janitorial Services June 2	0.00	0.00	6,037.00	10-30-401-6200	Gypsum Janitorial Services Contract	6,037.00					
01186 - Seth Weinberger						90.13	0.00	0.00	0.00	90.13	90.13
SW06.05.25	Limit on P-Card	6/5/2025		52682	6/11/2025	90.13	0.00	0.00	0.00	90.13	90.13
Limit on P-Card	0.00	0.00	90.13	10-50-288-6102	OR Monumnet trips - Program expe	90.13					
00715 - SOS Outreach						202.45	0.00	0.00	0.00	202.45	202.45
SOS06.10.25	Difference	6/10/2025		52684	6/11/2025	202.45	0.00	0.00	0.00	202.45	202.45
Difference	0.00	0.00	202.45	10-40-400-4252	Edwards Facility/Turf Rentals	202.45					
00719 - Spencer Fane Britt & Browne LLP						3,533.00	0.00	0.00	0.00	3,533.00	3,533.00
1406015	Total Legal Fees	6/4/2025		52685	6/11/2025	3,533.00	0.00	0.00	0.00	3,533.00	3,533.00
Total Legal Fees	0.00	0.00	3,533.00	10-10-100-6307	Legal Services	3,533.00					
00761 - Target Specialty Products						2,969.80	0.00	0.00	0.00	2,969.80	2,969.80
INVP501869014	Fertilizer	6/11/2025		52720	6/26/2025	1,152.30	0.00	0.00	0.00	1,152.30	1,152.30
Fertilizer	0.00	0.00	1,152.30	25-60-401-6107	Eagle Complex Maintenance Supplie	576.15					
				25-70-401-6107	Freedom Park Maintenance Supplie	576.15					
INVP501869027	Fertilizer for Freedom Park	6/11/2025		52720	6/26/2025	1,817.50	0.00	0.00	0.00	1,817.50	1,817.50
Fertilizer for Freedom Park	0.00	0.00	1,817.50	25-70-401-6107	Freedom Park Maintenance Supplie	1,817.50					
00991 - Tennis west LLC						1,686.00	0.00	0.00	0.00	1,686.00	1,686.00
TW06.24.25	Youth Tennis Camps	6/24/2025	Y	52721	6/26/2025	1,686.00	0.00	0.00	0.00	1,686.00	1,686.00
Youth Tennis Camps	0.00	0.00	1,686.00	10-20-260-6102	Eagle Youth Sports Program Expens	1,686.00					
00784 - Thompson Welding LLC						454.80	0.00	0.00	0.00	454.80	454.80
CRO20575	Trash for Eagle Sports Complex	6/4/2025		52687	6/11/2025	454.80	0.00	0.00	0.00	454.80	454.80
Trash for Eagle Sports Co	0.00	0.00	454.80	25-60-400-6405	Eagle Complex Trash Service	454.80					
00786 - Tolin Mechanical Systems						27,129.10	0.00	0.00	0.00	27,129.10	27,129.10
CH546328	Tolin Service Contract	6/13/2025		52722	6/26/2025	3,524.00	0.00	0.00	0.00	3,524.00	3,524.00
Tolin Service Contract	0.00	0.00	3,524.00	10-20-400-6360	Eagle Building Maintenance Service	791.00					
				10-30-401-6360	Gypsum Building Maintenance Serv	1,424.00					
				10-40-401-6360	Edwards Building Maintenance Ser	1,309.00					
SV546073	EFH Charges	6/13/2025		52706	6/23/2025	5,223.10	0.00	0.00	0.00	5,223.10	5,223.10
EFH Charges	0.00	0.00	5,223.10	10-40-401-6107	Edwards Maintenance Supplies	5,223.10					
SV546559	Repair RTU Unit Fan	6/17/2025		52722	6/26/2025	8,032.00	0.00	0.00	0.00	8,032.00	8,032.00
Repair RTU Unit Fan	0.00	0.00	8,032.00	10-40-401-6360	Edwards Building Maintenance Ser	8,032.00					
SV547890	Summer Start Up	6/24/2025		52722	6/26/2025	1,555.00	0.00	0.00	0.00	1,555.00	1,555.00

Vendor History Report

Posting Date Range 06/01/2025 - 06/30/2025

Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
Summer Start Up	0.00	0.00	1,555.00	10-30-400-6109	Gypsum Aquatics - Operations exp	1,555.00					
SV547913	Repairs of AC	6/24/2025		52722	6/26/2025	335.00	0.00	0.00	0.00	335.00	335.00
Repairs of AC	0.00	0.00	335.00	10-20-400-6360	Eagle Building Maintenance Service	335.00					
SV548077	GRC Air Handler repairs	6/26/2025		52736	7/9/2025	1,690.00	0.00	0.00	0.00	1,690.00	1,690.00
GRC Air Handler repairs	0.00	0.00	1,690.00	10-30-401-6360	Gypsum Building Maintenance Serv	1,690.00					
SV548154	GRC Pool Boiler Diagnostics	6/27/2025		52736	7/9/2025	1,180.00	0.00	0.00	0.00	1,180.00	1,180.00
GRC Pool Boiler Diagnos	0.00	0.00	1,180.00	10-30-401-6360	Gypsum Building Maintenance Serv	1,180.00					
SV548158	Chlroine Pump Repair	6/27/2025		52736	7/9/2025	250.00	0.00	0.00	0.00	250.00	250.00
Chlroine Pump Repair	0.00	0.00	250.00	10-30-401-6360	Gypsum Building Maintenance Serv	250.00					
SV548318	GRC Tolin Restored Cooling Setting in Gym	6/30/2025		52736	7/9/2025	3,310.00	0.00	0.00	0.00	3,310.00	3,310.00
GRC Tolin Restored Cool	0.00	0.00	3,310.00	10-30-401-6360	Gypsum Building Maintenance Serv	3,310.00					
SV548322	GRC Tolin Cooling Setting Issue	6/30/2025		52736	7/9/2025	2,030.00	0.00	0.00	0.00	2,030.00	2,030.00
GRC Tolin Cooling Settin	0.00	0.00	2,030.00	10-30-401-6360	Gypsum Building Maintenance Serv	2,030.00					
00832 - Vail Honeywagon Ltd						265.29	0.00	0.00	0.00	265.29	265.29
5796844V323	Fuel and Materials	6/1/2025		DFT0001569	6/3/2025	265.29	0.00	0.00	0.00	265.29	265.29
Fuel and Materials	0.00	0.00	265.29	10-30-400-6408	Gypsum Water/Sewer/Trash	265.29					
01127 - Vail Valley Apex Waste Solutions						688.11	0.00	0.00	0.00	688.11	688.11
475864	Freedom Park Trash	6/17/2025		DFT0001570	6/20/2025	688.11	0.00	0.00	0.00	688.11	688.11
Freedom Park Trash	0.00	0.00	688.11	25-70-400-6405	Freedom Park Trash Service	688.11					
00850 - Visionary Broadband						115.86	0.00	0.00	0.00	115.86	115.86
129443406.01.25	Fairgrounds Internet	6/1/2025		DFT0001571	6/6/2025	115.86	0.00	0.00	0.00	115.86	115.86
Fairgrounds Internet	0.00	0.00	115.86	25-60-400-6403	Eagle Complex Internet and IT Equip	115.86					
00861 - Western Paper Distributors/CDC						7,763.94	0.00	0.00	0.00	7,763.94	7,763.94
5189571	Cleaning Supplies for EFH	6/10/2025		52707	6/23/2025	493.34	0.00	0.00	0.00	493.34	493.34
Cleaning Supplies for EF	0.00	0.00	493.34	10-40-401-6106	Edwards Janitorial & Medical Suppl	493.34					
5195643	EPIR Western Papers	6/17/2025		52707	6/23/2025	403.86	0.00	0.00	0.00	403.86	403.86
EPIR Western Papers	0.00	0.00	403.86	10-20-400-6106	Eagle Janitorial & Medical Supplies	403.86					
5197634	Refurnish Broken Scrubber Machine	6/19/2025		52723	6/26/2025	1,763.29	0.00	0.00	0.00	1,763.29	1,763.29
Refurnish Broken Scrubt	0.00	0.00	1,763.29	10-40-401-6106	Edwards Janitorial & Medical Suppl	1,763.29					
5197740	Trash Bags for FP	6/19/2025		52723	6/26/2025	905.16	0.00	0.00	0.00	905.16	905.16
Trash Bags for FP	0.00	0.00	905.16	25-70-401-6107	Freedom Park Maintenance Supplie	905.16					
5197741	Restroom Supplies	6/19/2025		52723	6/26/2025	1,850.89	0.00	0.00	0.00	1,850.89	1,850.89
Restroom Supplies	0.00	0.00	1,850.89	25-60-401-6107	Eagle Complex Maintenance Suppli	1,850.89					
5197745	GRC Western Paper	6/19/2025		52723	6/26/2025	1,719.30	0.00	0.00	0.00	1,719.30	1,719.30
GRC Western Paper	0.00	0.00	1,719.30	10-30-400-6106	Gypsum Janitorial & Medical Suppli	1,719.30					
5201298	Toilet Paper for Freedom Park	6/24/2025		52723	6/26/2025	628.10	0.00	0.00	0.00	628.10	628.10

Vendor History Report

Posting Date Range 06/01/2025 - 06/30/2025

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Toilet Paper for Freedom	0.00	0.00	628.10	25-70-401-6107	Freedom Park Maintenance Supplie	628.10						
00878 - Yampa Valley Electric Assoc., Inc.							70.00	0.00	0.00	0.00	70.00	70.00
1001550206.05.25	Electric for Wildcat Park in McCoy		6/5/2025		DFT0001572	6/20/2025	70.00	0.00	0.00	0.00	70.00	70.00
Electric for Wildcat Parl	0.00	0.00	70.00	25-80-400-6402	McCoy Park Electric	70.00						
Vendors: (46) Total 01 - Vendor Set 01:							221,910.54	0.00	0.00	0.00	221,910.54	221,910.54
Vendors: (46) Report Total:							221,910.54	0.00	0.00	0.00	221,910.54	221,910.54



BOARD MEETING ACTION REPORT

Meeting Date: July 16, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Financial Analysis – June 2025 YTD

RECOMMENDED ACTION: For information and discussion.

District Financial Summary:

District operating expenditures year to date as of June 2025 are favorable to budget by \$320,570. YTD expenditure represents 48% of the operating budget. Capital expenditure is favorable to budget by \$516,427. Favorable results are due to timing of the budgeted expenditures, specifically at Edwards Field House.

Revenues to date represent approximately 66% of the revenues projected for the entire year's budget. Year-to-date revenue is unfavorable to the budget by \$19,223. Unfavorable revenue is mainly due to less than anticipated property tax revenue received in June. However, favorable income in Eagle and Investment Income offset the unfavorable revenue. It is still expected that revenue will be at or above budget for 2025.

Cost Center Financial Summaries:

The **CTF** cost center's year-to-date revenue as of June 2025 is unfavorable to the budget by \$31k and expenditure is favorable to the budget by \$50k.

In comparison to the FY 2025 annual budget:

Revenues are at 32%	\$93,426 received of \$291,350 projected.
Expenditures are at 39%	\$165,837 spent of \$418,978 budgeted.

The **Eagle Area's** year-to-date revenue is favorable to budget by \$98k and expenditure is favorable to budget by \$71k.

In comparison to the FY 2025 annual budget:

Revenues are at 62%	\$459,865 received of \$741,293 projected.
Expenditures are at 45%	\$600,261 spent of \$1,335,563 budgeted.

The **Gypsum Area's** year-to-date revenue is unfavorable to budget by \$16k and expenditure is favorable to budget by \$26k. Unfavorable revenue is because of timing of the budgeted revenue.

In comparison to the FY 2025 annual budget:

Revenues are at 51%	\$886,830 received of \$1,730,178 projected.
Expenditures are at 49%	\$1,076,924 spent of \$2,191,355 budgeted.

The **Edwards Area's** year-to-date revenue is favorable to the budget by \$14k and expenditure is favorable to the budget by \$60k.

In comparison to the FY 2025 annual budget:

Revenues are at 56%	\$375,957 received of \$668,648 projected.
Expenditures are at 47%	\$485,104 spent of \$1,034,342 budgeted.

Outdoor Recreation's year-to-date revenue is unfavorable to budget by \$29k and expenditure is on pace with budget.

In comparison to the FY 2025 annual budget:

Revenues are at 86%	\$195,539 received of \$227,230 projected.
Expenditures are at 44%	\$177,593 spent of \$399,275 budgeted.

ATTACHMENTS: None



ADMINISTRATION DIVISION REPORT – 7/16/2025

PEOPLE & CULTURE – ERIN LEACH

This month has been a busy one as we prepare for the 2026 budget. Our work has included market benchmarking, analyzing industry trends, and continuously exploring ways to enhance the benefits we offer our staff. These efforts are part of our ongoing commitment to attract, retain, and support a dedicated and thriving team.

In addition, we've been updating our goal-setting process for full-time staff. Shifting toward a more future-focused and collaborative approach, all employees will now participate in a mid-year performance alignment—intentionally moving away from terms like “review” or “evaluation.” This alignment process is designed to be forward-thinking yet grounded in measurable outcomes. It encourages each team member to set clear, mission-driven goals that support both their individual growth and the strategic direction of Mountain Rec as a whole.

We're also excited to share that we are now using Paylocity for goal tracking, moving away from paper forms. This digital platform allows staff to easily update their goals, track progress, and make adjustments throughout the year as needed. By digitizing the process, goals remain accessible year-round and seamlessly integrate with performance alignment conversations, helping ensure consistency and clarity across teams.

MARKETING & COMMUNITY ENGAGEMENT – JAMIE WILSON



- In addition to daily Mountain Rec marketing tasks, the marketing team is spending most of its time planning for Fiesta Americas on September 14. Staff has submitted the event permit to the Town of Gypsum. Good news, with a solid push for sponsorships, we have invoiced \$30,000 in sponsorships for the event. A huge shout out to our sponsors: Presenting First Bank (\$10k), Holy Cross Energy (\$5k), Town of Gypsum In-kind (\$7,500), Alpine Bank (\$2,500) Vail Health (\$2,500), High Five Media In-Kind (\$2,500) and \$1k sponsors Connect 4 Health, YouthPower365, CORE Transit, Vail Board of Realtors, H&R Block, Tu Casa Mexican Restaurant, Campos Law Firm, Ben Canton Insurance (State Farm), Monarca Group/CLEER Energy and Continental Construction. With the loss of My Future Pathway's \$5,000 sponsorship (they are still providing staff time), we are only down approximately \$4,400 from our 2024 budget. A new addition to the event will be an EV Ride-N-Drive, hosted by Monarca Group and CLEER Energy, which will provide attendees with the opportunity to test drive a variety of electric vehicles throughout the

day. We have 19 non-profits signed up (down approximately 10 over 2024) and are hoping to have 10-12 food vendors.

- Staff has been researching companies to propose a website refresh in 2026, aiming to enhance the navigation and functionality of mountainrec.org, particularly for mobile users, and comply with the state's digital accessibility regulations.
- This month we're working on sharing information about: Wee flag football, Summer Nights at the Gypsum Rec Center, Gypsum Daze activities, Sports Gear Swap, Community Partnership Grants, youth lessons and leagues, July summer camps, Dutchess Ride skate camps, women's tennis camps, softball leagues, Outdoor Gear Library, Master's Swim and expanded pool hours.
- As of July 10, Marketing has had a presence at or helped facilitate the following events:
 - Eagle Valley Middle School Connections Night on March 3
 - Volunteer Appreciation Dinner on March 22
 - It's Work Week, Not Shark Week on April 1 and April 3
 - Town of Gypsum Eggstravaganza on April 16
 - Mountain Rec Gymnastics Meet April 19
 - Dia de Los Ninos with MIRA on April 30
 - Town of Gypsum Clean Up Day on May 3
 - Election Day on May 6
 - Wisdom & Wellness Healthy Aging Expo on May
 - Community Kickball Tournament on Thursday, May 15 at the Eagle Sports Complex
 - Stars for Families: Justin Roberts Concert on May 15 at GRC (partnership with the Vilar Performing Arts Center)
 - Community Kickball Tournament on May 15
 - American Red Cross Blood Drive on May 21
 - Eagle Pool Soft Opening on May 31
 - Eagle Pool Grand Opening on June 5
 - Mountain Rec Opening Day on June 14
 - Eagle Skate Park Design Meeting on June 17
 - Vail Valley Partnership Mixer on June 18 at the Eagle Pool
 - Eagle Flight Days Parade and Booth on June 27-28
- Upcoming Events Include:
 - National Parks and Recreation Month in July
 - Gypsum Daze on June 18-19: Running Race, Deadlift Competition, Pickleball Tournament
 - Eagle County Fair and Rodeo Sponsorship and Volunteer Night on July 24
 - Butch Reynolds Softball Tournament on July 26-27 (Fundraiser for Volunteer Appreciation Dinner and Youth Scholarships). Volunteers needed.
 - Back-to-school events in August
 - Sports Gear Swap on August 14
 - Fiesta Americas on September 14

FINANCE – KAREN MURPHY

- In June, Karen and Joanna spent time reviewing processes and established procedures for deposits, accounts payable and ACH. These should improve efficiency and allow for dual control (checks and balances).
- Karen took a deeper dive into the financial statements and did some clean-up / correcting entries to align financials with the 2025 budget.
- The 2026 Budget process is in process. The first draft of the budget will be completed by July 31st, after which the management team will fine-tune together in preparation for a

presentation to the board later this summer. It has been a great learning opportunity for Karen to more deeply understand all of Mountain Rec's operations and divisions.

- The entire team is reviewing the 5-year strategic plan to present to the Board at the August 11th Board Retreat.
- Karen attended a Regional SDA Meeting where the focus was on legislative items in process and board meeting standards. It was helpful to learn more specifics about Special Districts.
- Upcoming events and trainings:
 - 7/15: CEBT Conference – Vail
 - 7/22-23: Introduction to Governmental Accounting, put on by Colorado Government Finance Officers Association – Glenwood Springs
 - 8/21: Budget 101, put on by CGFOA - Virtual
 - 9/10-11: Incode New User Training and User Group Meeting, put on by Tyler Technologies - Golden
 - 9/16-18: SDA Annual Conference - Keystone
 - 10/15-17: CPRA Annual Conference – Vail
 - 11/12-13: Paylocity Elevate Conference - Virtual



FACILITIES DIVISION REPORT – 7/16/25

EAGLE POOL AND ICE RINK INFORMATION

We are thrilled to report that the new Eagle Pool officially opened on Thursday, June 5th, and the response from the community has been nothing short of extraordinary! The opening day welcomed a massive crowd filled with excitement, and since then, we've continued to receive glowing feedback about the pool's modern design and dynamic features. It's been incredible to witness guests of all ages enjoying the amenities, from families with young children to active seniors and everyone in between.

As of July 1st, we proudly have 1,411 pool season pass holders, a strong indicator of the community's enthusiasm and support. Another highlight has been the return of our beloved Snack Shack, which is absolutely thriving—1,056 Sno Cones sold in June alone speaks for itself!

Aquatics Programming Flourishes

Our aquatics programs are back in full swing and are popular! The Swim Team kicked off the season with a successful mock meet in June and continues to gain momentum. The group swimming lessons are filling quickly, and we are actively working to expand our capacity by bringing on more Water Safety Instructor (WSI) staff. Private lessons are also booking up fast, underscoring the high demand for swimming instruction in our community.

Community Engagement & Special Events

On Wednesday, June 18th, we had the pleasure of hosting the Vail Valley Partnership's monthly mixer at the Eagle Pool. While a local fire on I-70 impacted turnout, those who attended enjoyed pool access, delicious food catered by Raul Rojas from the GRC Café, and refreshing root beer and orange fanta floats provided in partnership with Swire Coca-Cola and Mountain Recreation.

In addition to our internal camps like Rec Kids and Outdoor Adventure, we've welcomed numerous local youth organizations including:

- Rumpelstiltskin's – Avon Daycare
- Beaver Creek Day Camp
- Avon Day Camp
- VRD Summer Camp
- My Future Pathways

It's been wonderful to see so many kids and families using the facility in meaningful ways.

Aquatics Operations & Mechanical Systems

We continue to collaborate closely with Brightwater Pools to ensure staff are trained on mechanical systems and that best practices are being followed for chemical monitoring and pool maintenance. Weekly construction meetings are ongoing, with focused attention on punch list completion and optimizing facility operations.

Inline & Roller-Skating – Early Momentum

Our inline hockey and roller-skating programs launched in May with strong early interest. Participation saw a dip in June but remains a fun, alternative outlet for our community.

- Monday Inline Hockey: ~8 skaters
- Tuesday Inline Hockey: ~2–4 skaters
- Wednesday Roller Skating: ~10 skaters

These programs are scheduled to continue weekly throughout the summer and offer another recreational touchpoint for youth and adults alike.

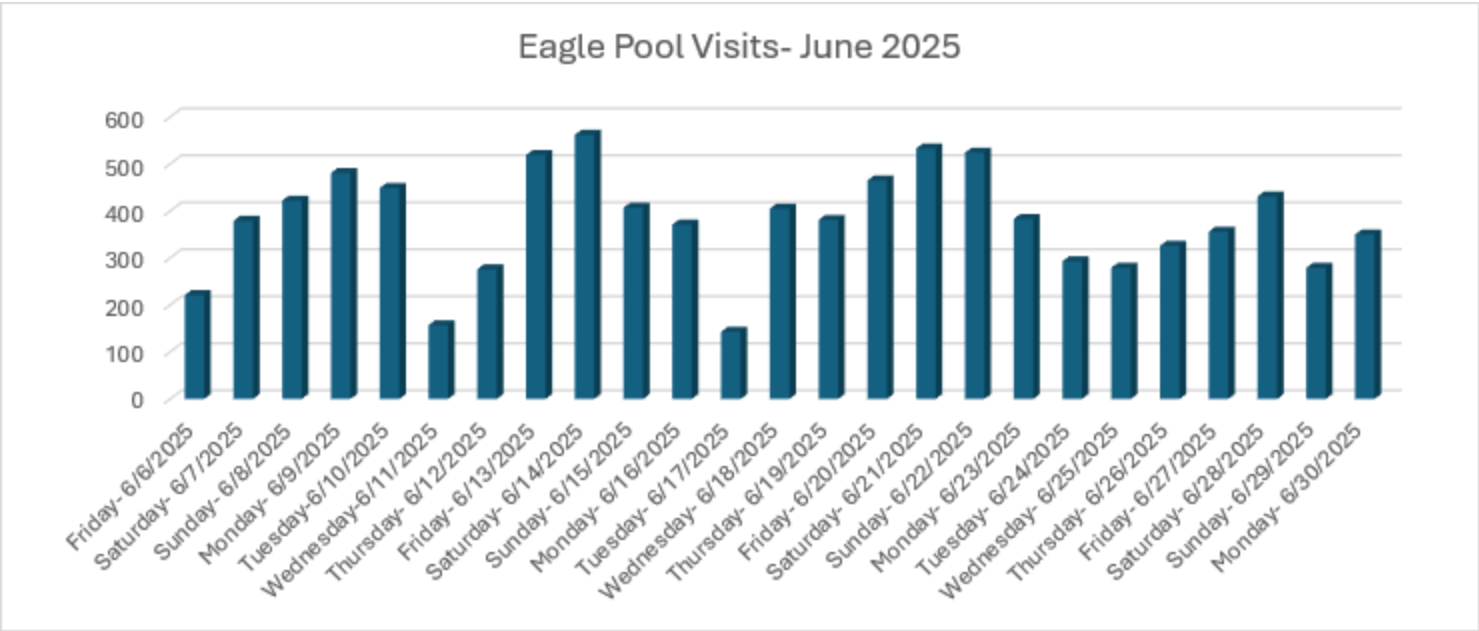
Facility Partnerships & Improvements

We’re continuing our partnership with the Town of Eagle and Arena Products and Services to carry out essential refrigeration system upgrades at the ice rink. These improvements will enhance long-term sustainability and operational performance and are expected to progress steadily throughout the summer.

Pool Membership Snapshot (as of July 1, 2025)

- Active Pool Pass Holders: 1,411
- Total Pool Pass Revenue: \$115,320

It’s been an incredibly energizing start to the summer, and we’re excited to see how momentum continues to build in the coming weeks.



Upcoming Events:

- July 4 Eagle Pool Open Regular Hours 12-6pm
- July 9 Extended Hours offered at Eagle Pool!

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, the May financial picture shows:

Revenues are at 33%	\$245,789 received of \$741,293 projected.
Expenditures are at 24%	\$437,821 spent of \$1,335,563 budgeted.
	Cost recovery is at 62%

EDWARDS FIELD HOUSE INFORMATION

Edwards Field House

- June was very busy at Edwards Field House. Staff hosted 76 hours of rentals, school, and non-profit usage. Most of those hours were dedicated to end-of-year school groups. EFH hosted 2 birthday parties in June.
- Taekwondo had 20 kids sign up on Tuesdays and Wednesdays in the large community room in June. We hosted three taekwondo camps in the month of June with 21 kids in total. There will be four taekwondo camps in July
- E-sports started its summer camps the week of June 9th. We hosted three camps during June with 21 kids total. There will be four e-sports camps in July.
- BMHS hosted its annual Project Graduation on Saturday, May 31st at the Edwards Field House. They utilized the entirety of the building for a night after graduation to keep kids safe. This took place from 9 pm-1 am. Staff were in the building from 6 pm until around 2:30 am. Volunteers told staff there were 160 kids who showed up this year, and everything went very well.
- The facility hosted 10 different school groups in May and early June for end-of-school-year parties. The facility was open for the school groups to use during the day. We had groups from Berry Creek Middle School, Eagle County Charter School, Edwards Elementary School, Stone Creek Charter School, and Vail Christian Academy.
- Staff have completed the request for proposal process for phase one of the Edwards Field House renovation. RFP was sent out on Monday, June 2nd, for general construction and climbing wall construction (general construction and climbing wall construction will be separated). The deadline for proposals was June 20th. We also hosted a pre-submittal meeting for all interested contractors at the Edwards Field House on June 11th. We received three bids back for the general construction and one bid back for the climbing construction. Staff will present recommendations to the BOD for the general construction at the July 16th board meeting with an action report.
- Staff and local emergency personnel from police, sheriff, fire, and ambulance hosted the yearly 911 camp on Wednesday, June 11th. So far, there were 73 kids who signed up and participated in 2025. The camp went well, and we appreciate all our local responders!
- The front entry enhancement will take place at the end of July, with a contractor selected for that work.

Edwards Freedom Park

- We've had some issues with our irrigation pumps and system. Staff found out a breaker had failed, which was triggering the system to turn off every day. Staff were able to get that fixed. Also, some of the Eagle County construction hit a major water line that has caused some large and small damage throughout the complex that staff is still working through and fixing.
- Taylor Fencing finished the renovation of the storage yard at Edwards Freedom Park. They will begin the backstop and baseball dugout fence replacement in early August.
- The complex is full of regular weekly programming, including Mountain Rec baseball and softball leagues, camps, Vail Valley Soccer Club, Vail Valley Lacrosse Club, La Liga men's soccer, and La Liga men's masters' soccer. Vail Valley Foundation COPA Soccer program also hosted their summer soccer tournaments on June 8, 15, and 29th.
- The second phase of repairs to the skatepark finished on June 4th. These repairs focused on coping around the skate park bowls and finishing up a few missed holes from last year in the concrete. This concluded two years of repairs, and the skatepark is in great shape going forward.

- The complex has hosted two large lacrosse tournaments, June 17-19 and June 30-July 5th. Tremendous work from our parks staff on balancing local programming and tournaments with very minimal downtime and a lot of effort balancing and moving everything around! There will be two large baseball tournaments, July 8-13 and July 15-20, along with a soccer tournament July 18-20.

Special Events (Edwards Field House)

June 11 (911 Camp)

July 16 (Action Report for phase one reno)

Special Events (Freedom Park)

June 17-19 (Vail Lacrosse Tournament)

June 30-July 5 (Vail Lacrosse Shootout)

June 8, 15, 22, 29, July 26, 29 (Sunday COPA Youth Soccer)

July 8-13 & 15-20 (Triple Crown Baseball Tournaments)

July 18-20 (Vail Invitational Soccer Tournament)

Congratulations to Hunter Roe for passing the Vail Valley Partnership Leadership Program!



	2023	2024	2025
EFH Facility Rentals/Hrs	42	36	76
EFH Membership Scans	89	69	76

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, the May 2025 financial picture shows:

Revenues are at 52% \$345,266 received of \$668,648 projected.

Expenses are at 38% \$389,830 of \$1,034,342 budgeted.

Cost Recovery is at 89%

GYP SUM RECREATION CENTER INFORMATION

The GRC staff has been in a good groove at the Gypsum Recreation Center. We wanted to give a special shoutout to everyone who has been putting in hard work so far this summer. Whether it is providing quality customer service, creating summer camp memories, or keeping up with the cleanliness of the facility, Mike and I are extremely happy and appreciative of our Gypsum Recreation Center staff.

We have the Gypsum Creek Pool up and running and operations have been going well. We have quite a bit lower attendance this year compared to last year, likely due to our reduced hours and the popularity of the Eagle Pool.

We had the following rentals/community events in our facility this month.

- 5 pool parties
- 1 gymnastics parties
- Bald Eagle banquet
- 2 baby showers
- 4H Rocketeers
- Wilderness First Aid class
- Camp 911
- SURO Wellness Event
- Bighorn Gravel race showers
- Women's group

GYPSUM CREEK POOL DATA

The Gypsum Creek Pool has been open 12pm-6pm Friday-Sunday since Saturday, June 14.

- 51 daily admissions (\$537 total)
 - o 30 adult day passes (\$390)
 - o 21 youth day passes (\$147)
- 72 membership scans

FITNESS INFORMATION

Fitness classes have been going well this summer. With the lower attendance that we expect each summer, we are removing Zumbini and Zumba and looking forward to bringing them back in the fall.

We are excited about our new Taekwondo kid classes at the Gypsum Recreation Center. We were happy that our registration was completely full for our June classes and is almost full for our upcoming July classes.

Lastly, we will be hosting summer nights at the Gypsum Rec Center this July! "We're turning up the energy this summer! Come lift under the lights at the Gypsum Rec Center from 6–9 p.m. Monday–Friday, July 7–Aug. 29. With new LED lights, curated music, and good vibes all evening long, it's the perfect way to fuel your summer nights with energy and community. Open to ages 13+"

MEMBERSHIPS / DAILY ADMISSIONS

The Gypsum Rec Center had a total of 3,436 memberships at the end of the month, which is 61 less than last month. We had 11,214 membership scans throughout the month. This comes to an average of 374 membership scans each day we were open. We brought in \$7,872 in daily admissions throughout the month.

ON DECK

This month, we have the following events scheduled:

- Homeownership Readiness class
- 1 baby shower
- 4H Rocketeers meeting
- Gypsum Daze deadlift competition, pickleball tournament, and 5K
- Free AED trainings

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, May 2025 financial picture shows:

Revenues are at 44%	\$764,684 earned of \$1,730,178 budgeted
Expenses are at 40%	\$883,719 spent of \$2,191,355 budgeted
	Cost recovery is at 87%



PROGRAMS DIVISION REPORT – 7/16/2025

AQUATICS PROGRAMS – CHRISTINA HOVATER

June kicked off summer with 2 pools being open, and we were lucky to be able to offer 3 pools open by mid-June. The Gypsum Creek Pool opened on June 14th on weekends only. Holden led the training in mid-June that certified 9 additional lifeguards.

Swim lessons and the swim team began on June 9th. After several dormant years, the swim team has finally had a resurgence and even had 12 swimmers participate in a swim meet at the end of the month.

Program	Current session	Last Similar Session	% Change	Last Year	% Change
Parent Child	29	0	100%	12	66%
Learn to Swim Level 1	32	0	100%	40	-20%
Learn to Swim Level 2	35	6	483%	27	29%
Learn to Swim Level 3	6	6	0%	17	-64%
Private Lessons	6	3	200%	11	-45%
Rapid Swim Team	22	6	72%	8	175%
Whitewater Swim Team	13	11	15%	9	44%
Swim Team Prep	4	7	-42%	13	-69%
Swim Meet	12	0	100%	0	100%
Lifeguard Training	9	0	100%	0	100%
Junior Lifeguarding	0	6	-100%	0	0%

GYMNASTICS PROGRAMS – BECKY JOHNSON

June marked the official start of summer, and with it came the exciting shift into camp season! We kicked things off with a successful staff training, and although a few classes continued, the gym was mostly buzzing with the high energy of our enthusiastic campers. From themed camps to award nights and drop-in sessions, it's been a fun-filled and rewarding month!

We kicked off the summer by celebrating the incredible achievements of our gymnastics team with two "Team Award" nights. These events were a special opportunity to honor the team's outstanding competition season and recognize each athlete's unique contributions. We also had the heartfelt moment of celebrating our graduating senior, who has been part of the program since toddlerhood, a truly full-circle moment.

Once school let out, we dove headfirst into our summer camps. First up was the Ascent Team Camp in Gypsum, where around 30 of our competitive team members, including some new additions, came together for a Hollywood-themed week. The girls performed fun skits and showed off their new skills at the end-of-week showcase. Coach Holly also shared valuable nutrition tips, drawing from her studies as she works toward her master's in dietetics. We're incredibly lucky to have her expertise!

The following week brought Ninja Camps and X-Elevate Camps, always a hit with high-energy kids eager to try new tricks and challenge themselves.

Next came one of our busiest weeks yet, with two camps in Edwards and two in Gypsum, covering ninja, gymnastics, and X-Elevate programming. Even though the camps are only three hours, the kids left tired, but proud each day, with a sense of achievement that we love to see.

As the month ended, things mellowed slightly with the July 4th holiday approaching. We paused regular gymnastics classes but still hosted one well-attended camp in Edwards and continued practices for our team athletes.

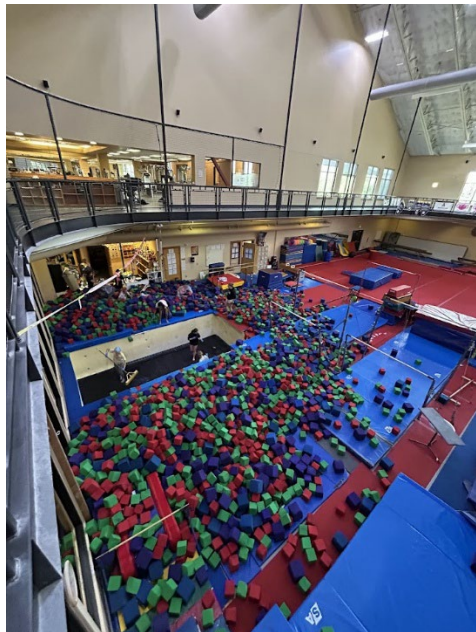
We also held another round of Team Award nights to celebrate our Ascent Team. These evenings were full of fun, with families and coaches dressing up, enjoying dinner and slideshows, and recognizing every gymnast with a personalized award and a gift based on their years in the program. It's always a highlight to celebrate the dedication and camaraderie that defines our team.

Our gymnastics and trampoline drop-ins remain popular, bringing in kids of all ages and giving new families a chance to explore movement in a fun and welcoming setting.

We also launched a quick 4-week gymnastics session that saw great enrollment despite our packed summer schedule. While it can be challenging to fit in classes during camp season, we were able to run both gymnastics and Tumble Tot sessions successfully.

As we move into July, we'll continue with the current session and prepare to start a new one soon. With many staff members away this month, we'll be getting creative with our scheduling, but we're excited to keep the momentum going!

Gypsum Pit cleaning



Gypsum Team Camp



Gold, Platinum & Diamond levels Team Banquet



Silver Team Banquet



EDWARDS Program	Current session	Last Similar Session	% Change	Last Year	% Change
AGC Drop-in	15	40	-62%	10	+50%
Gymnastics Drop-in	26	36	-27%	0	
Instructional Programs	72	131	-45%	79	-8%
AGC Classes	13	27	-51%	13	Neutral
Team/Pre-Team	21	32	-34%	21	Neutral
Tumble tots	82	202	-59%	75	+9%

- The difference in numbers between May and June reflects our shift into summer programming, during which the schedule transitions from regular classes and drop-ins to primarily camps.

GYPSUM Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	86	75	+14%	83	+3%
Team/Pre-Team	34	48	-29%	36	-5%
Tumble Tots	115	325	-64%	137	-16%

OUTDOOR RECREATION PROGRAMS – KAILI SCHROEDER

MONUMENT

Following a successful May Season of Monument Excursions, our team did a full de-gear – washing, drying, and applying protective coating to the tents that housed all 160 or so students and chaperones/teachers this May, washing and restocking all our wash bins and kitchen bins, going through food leftover from trips, and cleaning and organizing the Back Gear Op. Room.

Steph has continued to keep the ball rolling with Fall Monument Planning, keeping in touch with teachers and starting on booking museums, campsites, etc., for September programming.

SUMMER

Staff Training

We have an amazing team for our 2025 season! Staff are committed, skilled, and compassionate.

Last year was our first time condensing Staff Training into 3 days (+ 1 overnight for the backpacking/camping guides led by Steph), compared to the almost full week of training that the previous supervisor used to run. We heard positive feedback from staff last year. This year, we followed the same format and had success!

I taught a Red Cross CPR/First Aid/AED course in the first week of June to the 3 OR staff and a bunch of Rec Kids staff who needed the certification.

Summer Camps

We have a full line-up of camps again this year, with almost all full rosters for all Explorer Camps. Staff and participants have been reporting on some heartwarming moments and big leaps for kids.

Steph is guiding our Rock-Climbing Camps and working diligently on the necessary computer back-end work that goes into running summer programming when he is not out in the field.

A couple of new camps we're trying for the first time: an All-Girls Mountain Bike Camp, Friday Fun Days (single day BYA/BYEs), and a Small Champions + Mountain Rec camp. I was the Lead Coach for the Girls Mountain Bike camp, and it was truly incredible to watch the amazing growth all girls had in biking and confidence throughout the week...not to mention the unrivaled excitement for glitter! All 3 Friday Fun Days have waitlists, and the Small Champions camp was a huge win – we're excited for more partnerships in the future.

For BYA and BYEs, Master Gardener, Rob Sebesta, an amazing community member, has generously been donating his time to run an hour of gardening activities and education with our campers each week.



I've also partnered with VVMTA to try a first-time Mountain Biking and Trail Work activity day for BYEs next month! Seth and I became Archery Instructor Certified this spring, so we will be leading archery days for BYEs and a Friday Fun Day next month as well.

Non-Summer Camps Programming

I have continued to partner with VVMTA Soul Dirt to run a 3-part Women's Mountain Biking series. For the first time, we are offering a Beginner's, Progression, and Intermediate series. All sessions have waitlists, and we have continued to receive incredibly inspiring anecdotes from participants.

We hosted NOLS to teach a Wilderness First Aid course on the weekend of June 14-15. Anna was integral to this course running without a hitch – taking on the pre-program communication with NOLS, hotel bookings/logistics for the instructor, handling registrations, and doing the classroom set-up and clean-up. I'm very grateful to have such an incredible, hands-on Program Superintendent.



Outdoor Gear Library

The OGL has sprung to life! Seth Weinberger, our Seasonal Coordinator, and our new OGL Lead, Piper Shine, have been working incredibly hard to have the OGL fully open to the public. Seth has been training Piper and directing the OGL towards its official full-scale opening to the public, which finally occurred at the beginning of this month. This has been years in the making, so it's very exciting!

Piper has been sorting through and fixing old gear to determine whether it can be salvaged and added to the gear library, an incredibly time intensive project. She has been working tirelessly on MyTurn, the site we use for memberships and inventory, and has done so much for organization to help the library into the future.

Piper is getting the OGL out to the public! Check-out is available every week on Wednesday evenings in Gypsum and Thursday evenings in Edwards. She ran the OGL at Opening Day and brought it to its first-ever non-Mountain Rec outreach event – the Minturn Market! We're incredibly fortunate to have an OGL Lead as hard working, organized, and effective as Piper.



Department Updates

I'm wanting to prioritize creating community here for staff in the Outdoor Rec department. When I first started, staff would see each other at training, then often not again until the end of the season. I'm hosting staff hangouts, trying to check in with staff, and fill in whenever is needed. Our staff are incredible human beings and I'm so grateful to be apart of a team as wonderful as this one.

On another note, auto-belays are back! Steph re-installed the auto-belays in Gypsum and took time to train me on how to put them back up in Edwards.

YOUTH AND ADULT SPORTS PROGRAMS – MATT KREUTZER

SPORTS PROGRAMS – ADULT LEAGUES

Adult programs are running smoothly. Both Softball and Cornhole leagues are in full swing, with participants enjoying warm summer evenings under the lights at the Eagle Sports Complex.

SPORTS PROGRAMS – YOUTH LEAGUES

June was a huge month for Mountain Recreation as we officially kicked off our baseball and softball season. Opening Day was a tremendous success, with hundreds of athletes and their families enjoying a beautiful day outdoors while celebrating America's pastime. A big thank you goes out to everyone who contributed to making this event such a smooth and memorable experience.

Summer sports camps are also in full swing. We've received outstanding feedback about our new partnership with Skyhawks Sports, which has significantly expanded our camp offerings and brought exciting new opportunities to the community.

In addition, the N.O.D. Basketball Camp returned for another strong showing. This year, 44 participants sharpened their skills with the help of Jon Kedrowski and his team at the N.O.D. Everest Foundation. This camp continues to be one of our most popular offerings over the past five years, thanks to the incredible work of Jon and his staff.

SPECIAL EVENTS

Preparations are underway for the 10th Annual Butch Memorial Softball Tournament. For those who may be unfamiliar, this event is organized under the Mountain Recreation Foundation, with all proceeds supporting our Volunteer Appreciation Dinner and Youth Sports Scholarships.

Both the men's and co-ed divisions are nearly full, and we anticipate another great turnout. If you haven't attended this volunteer-led event before, we encourage you to stop by on Saturday, July 26 or Sunday, July 27. It's an inspiring display of community spirit, recreation, and support for local youth programs. Last year's tournament raised nearly \$5,000—we're optimistic about surpassing that total this year.

CONCLUSION

As we move further into the summer season, the momentum across all areas of our programming continues to build. From successful youth camps and leagues to thriving adult sports and impactful community events, June was a strong reflection of the power of recreation to bring people together. We're grateful for the dedication of our staff, volunteers, and partners who make this work possible, and we look forward to carrying this energy into the rest of the summer.

YOUTH & SENIOR PROGRAMS – MIRIAH CLARKE-POSTLE

REC KIDS CAMPS

June flew by this year and was busy as ever. The first week of June we wrapped up our final required group staff trainings with a required social emotional training this year with a really great presenter from The Flourish Lab, based out of Denver, whose approach according to their website "is rooted in Social Emotional Learning, which has been shown to improve young people's emotional regulation, social skills, academic performance, and resilience."

We also successfully launched all three camp locations with a full staff!!! It has been great seeing Eagle come to life with the new pool and really great having all three camps up and running for the season.

Staff also dedicated time over several weekends helping with our community events, including Opening Day as well as Eagle Flight Days. We've received great feedback on our Rec Kids team this summer. They are really thriving and showing passion for what they do.

NON-SPORTS PROGRAMMING

Kids Night Out

KNO is on pause as we ramp up for summer camps.

Active Older Adult Programming

Camp staff, licensing and operations truly consume my time during summer. I am maintaining communication with the contractors and employees from past programs however have not implemented new classes for the month of June.

We have had a couple of Aging Well Advisory committee meetings, and I look forward to an in-person gathering on August 25th.



COMMUNITY CELEBRATIONS AND IMPACTS

Aquatics – Christina Hovater

Congratulations to **Cole and Alex Good** for earning lifeguard of the month for June! Cole and Alex are siblings who joined us last summer. While they are very active in extracurricular activities, they dedicate their time to lifeguarding whenever they are available. They were an incredible help to the team during this month by offering to cover for staff and pick up shifts.

Gymnastics – Becky Johnson

- Team Gymnast of the Month: Harper
- Rec Gymnast of the Month: Mila
- Coach of the Month: Maray

ON DECK

Aquatics – Christina Hovater

- 7/13 – Lifeguard in-service
- 7/18 – Make-up lifeguard in-service
- 7/29-7/31 – Lifeguard Class @ EPIR
- 8/1 – Swim Meet at Eagle Vail
- 8/1-8/3 – Lifeguard Instructor Course

Gymnastics – Becky Johnson

- Ascent Gymnastics Team Camp: July 7th-11th in Edwards
- Gypsum Ninja Camps: July 7th-10th & July 14th-17th
- Gypsum Gymnastics Camp: July 28th-31st
- Gypsum Cheer & Dance Camp: July 21st-24th
- Gypsum Ultra Fly Camp: July 14th-17th
- Edwards Cheer & Dance Camp: July 14th-17th
- Edwards Gymnastics Camp: July 14th-17th
- Edwards X-Elevate Camps: July 14th-17th, July 21st-24th & July 28th-31st
- Edwards Ninja Camp: July 21st-24th & July 28th-31st
- Session 4 2025 runs: June 9th-July 11th
- Session 5 2025 runs: July 14th-August 15th